

ABSTRACT

Tax is one of the sources of local revenue. In terms of Regency Own Source Revenue (PAD), Temanggung Regency has below-average income tax. According to the potential of existing tax, Temanggung Regency has good potential yet has not been reviewed effectively and efficiently. The amount of income tax can be affected by several variables, which are Gross Domestic Regional Product (PDRB), inflation, population density, and the amount of tourists.

The objective of this research is to analyze the income tax revenue in Temanggung Regency in accordance with factors affecting local tax revenues in 2008-2016 namely Gross Domestic Regional Product (PDRB), inflation, the amount of tourists, and population density. The data used in this research are secondary data. The analysis model used is multiple linear regression analysis. Multiple linear regression analysis using classical assumption test include normality test, multicollinearity test, auto correlation test, heteroscedasticity test, and hypothesis test through F regression testing, T regression testing and coefficient of determination (R^2).

The analysis result of this research indicates that Gross Domestic Regional Product (PDRB) and the amount of tourists affect positively and significantly, meanwhile inflation and population density affect negatively and insignificantly. From the analysis of F regression testing result, it is found that the variables of Gross Domestic Regional Product (PDRB), inflation, population density, and the amount of tourists affect significantly towards regional income tax. The independent variable of adjusted R^2 value which is 96,52% can affect government revenue, meanwhile 3,48% of the rest of variables beside the applied variables inside the research affects regional income tax.

Keywords: Regional Income Tax, Temanggung Regency, PDRB, Population Density.