

ABSTRACT

Individual income tax article 25/29 is part of individual income tax which composes significant contribution on Indonesian tax revenue. During 5 years. It accounts for 22,02% of tax revenue and had collected up to 89,57 billion rupiah. Despite considered as high in sharing, this number is small in retention due the indiscipline tax compliance. Only 6852 effective businessmen tax payers are registered in KPP Pratama Candisari Semarang 2011-2015.

The aim of this research is to analyze several factors on PPhOP Article 25/29's revenue. The economic variable comprises of inflation, growth, number of tax payers registered (JWP), and tax payment slips (SSP) being reported.

Our study employed multiple linear regression using secondary data accounted for 60 observations the result showed that economic growth variable has positive and significant effect to PPhOP Article 25/29, JWP variable influence positive and significant effect to PPhOP Article 25/29 revenue, and same as JWP, SSP variable influence positive and significant to PPhOP article 25/29 revenue, while inflation variable doesn't have a significant effect on PPhOP Article 25/29 Revenue. R^2 -value = 0,9492 means that the model can be explained 94,92 by the independent variables and the rest 5,08 percent explained by the other that doesn't included in the model.

Keywords : Economic Growth, Inflation, Individual Income Tax Revenue, Ordinary least squares (OLS), Tax Compliance, Tax Factors.