

ABSTRACT

The Indonesian government made legislative changes in taxation in 2008 by releasing several new tax law which began January 1, 2009, namely Law No. 28/2007 regarding General Provisions and Administration of Taxation, and Law No. 36/2008 on Tax Income. Changes to the Tax Reform 2008 which impose different rates on individual taxpayers and corporate taxpayers.

The population in this study is the banking company. The sample data of this study comprises 16 banking companies listed in Indonesia Stock Exchange in the period 2008, 2009 by taking samples through techniques purposive sampling. Data used in this research is secondary data, the quantitative data obtained from BEI UNDIP corner.

Based on research results can be summarized as follows, there are significant differences between the CAR in the period before and after the enactment of tax rate in 2008, there were no significant differences between RORA distinguished in the period before and after the enactment of tax rate in 2008, there are significant differences between the NPM on period before and after the enactment of tax rates in 2008 and there are significant differences between the ROA in the period before and after the enactment of tax rate in 2008.