

***DETERMINANT OF INCOME TAX REVENUE OF INDIVIDUAL
TAX PAYER AT KANTOR PELAYANAN PAJAK
PRATAMA BENGKALIS***

Name : Rani Kurniani
NIM : 5304191238
Supervisor : Novira Sartika. S.Stat., M.Ak., CGAA

ABSTRACT

This study aims to identify the effect of the taxpayers, taxpayer compliance, tax collection and tax audits on personal income tax in KPP Pratama Bengkulu period 2019-2021. This type of research is a quantitative research. The data used in this study is taxation data obtained from KPP Pratama Bengkulu where there are 60 data used as research samples. The techniques of determining sample using boring sampling. The data collected is secondary data with documentation techniques. The analytical method used is multiple linear regression using SPSS statistic version 25. The results of this study indicated that partially the taxpayers, taxpayer compliance, tax collection, and tax audits have a positive effect on personal income tax article 21 in KPP Pratama Bengkulu. The taxpayers, taxpayer compliance, tax collection, and tax audits have a simultaneous effect on personal income tax article 21 in KPP Pratama Bengkulu.

Keywords: *Taxpayers, Tax Compliance, Tax Collection, Tax Audit, Income Tax Revenue*