ABSTRACT

Taxes are a major component of state revenue in the budget. Tax is the means used by the government to obtain funds from the people, the tax revenue is used to fill the state budget as well as finance the expenditure needs (routine and development expenditures), and things that can affect keoptimalan tax revenue is tax planning and tax policy. The research was conducted at the Tax Office in West Java Regional Office 1. The purpose of this study was to determine how much effect tax planning and tax policies on tax income in the KPP Regional Office of West Java 1.

The method used in this research is descriptive method and verifikatif. Descriptive methods are used to determine the variable overview of tax planning, tax policy and tax revenue. While verifikatif with path analysis used to determine the relationship between Tax Planning and Tax Policy on Tax Revenue. After the statistical tests used to evaluate the effects of tax planning and tax policy to tax revenue is used anlisis double liner.

The results of this study indicate that partial tax planning significant effect on tax revenue. While significant effect on the Tax Policy Tax Receipts. Also, results of hypothesis testing indicate that the Tax Planning and Tax Policy jointly (simultaneously) to have a significant effect on tax revenue in the tax office in West Java Regional Office 1.

Keywords : Tax Planning, Tax Policy, Tax Revenue