ABSTRACT

Gross Domestic Product (GDP) is the heart of tax collection because it measures the total revenue generated of a state society in producing goods and services. In this revenue, there are community obligations that must be met and make it as a taxpayer. To carry out the services to the community as a taxpayer, Direktorat Jenderal Pajak form a unit called the Taxpayers Office. So expect Gross Domestic Product, Taxpayers, and Taxpayers Office can support the increased tax collection.

The purpose of this study was to determine the effect of the Gross Domestic Product, taxpayers, and Taxpayers Office on tax collection at Indonesia.

The method that has been used in this research is descriptive and verifikatif method. Descriptive method used to describe the variable Gross Domestic Product, variable Taxpayers, variable Tax Services Office, and variables of tax collection. While the verification method used to find out the relationship between growth in Gross Domestic Product, Taxpayers, Taxpayers Office and tax collection. To determine the effect of growth in Gross Domestic Product, Taxpayers, Taxpayers Office on tax collection this used statistical tests. The statistic test that has been used is the multiple regression analysis through the stages of classical assumptions test, regression analysis, partial correlation analysis, determination coefficient and hypothesis test by using SPSS 17.0 for windows.

The results of this study indicate that the growth of Gross Domestic Product, Taxpayers, Taxpayers Office have a strong relationship to tax collection. Besides that the growth of Gross Domestic Product, Taxpayers, Taxpayers Office affect to Tax Collection and the magnitude of the effect is 99,6% the rest is influenced by the other factors ; population of a country.

Keywords: The Growth Of Gross Domestic Product, Taxpayers, Taxpayers Office, Tax Collection