THE INFLUENCE OF TAX RATES TO TAX EVASION AND THEIRS IMPLICATION TO TAX REVENUE

(Survey on Small Taxpayers Office at West Java Regional Office I)

ABSTRACT

Tax rates is a rates to calculate the amount to tax payable (tax due), the amount of the tax rate can be expressed as a percentage. Tax evasion is a businesses that can not be justified with respect to activities of the taxpayer to escape or avoid the tax. While the tax revenue is cash received by the State from people contributions which imposed by tax legislation does not directly get reciprocal services (contra prestige).

The purpose of this study is to determine tax rates, tax evasion, tax revenue, and to find out how much tax rates impact to tax evasion into tax revenues Survey on Small Taxpayers Office at West Java Regional Office I partially and simultaneously.

The method using in this research are descriptive method and verification. Descriptive method by determining the variable tax rates, tax evasion, and tax revenue, while the verification to find out the relationship between tax rates and tax evasion into tax revenue. To determine how much influence of tax rates and tax evasion to tax revenue by using statistic. Statistic test by using Person Product Moment correlation, determination coefficient , hypothesis test by using SPSS 18.0 for Windows.

The results shows tax rates have influence to tax evasion is 59.9% Also partial or simultaneously with the tax rates and tax evasion have influence to tax revenue is 79.7%.

Keywords : Tax Rates, Tax Evasion, Tax Revenue.