

## ABSTRACT

**THERESIA SELVIANA. Individual Income Tax System Comparisons Between Indonesia and China ( adviser by Adrie Putra, SE, MM )**

Tax is the biggest revenue received by the state in Indonesia and China. Income from tax is affecting fiscal revenue countries and GDP of the state related. Indonesia and China have the strength and weaknesses of each of the individual income tax system in the country concerned. In addition opportunities and threats to the system implemented in their respective countries. The two countries is equally use the self-reporting , have the act of written and tax bureau has set. To tax rate and deduction the two countries each having its own policies.

This analysis have purpose to know implementation of Individual Income Tax System in Indonesia and China. To know differences from Individual Income Tax in Indonesia and China. To know Streght, Weakness, Opportunity and Threat of Individual Income Tax System in Indonesia and China.

For Data Analysis Method, the writter using SWOT Analysis. The population of this research is individual tax payers in Indonesia and China that already have an income.

The results of this study indicate that the deduction system in Indonesia is more beneficial than deductions taxpayers in China.

**Keywords** : Individual Income Tax, IIT system in China, IIT system in Indonesia, SWOT analysis in Indonesia and China, Comparisons Analysis.