

Relationship of Compulsory and Compulsory Rating of Compulsory Tax on the Improvement of Income Tax Acceptance (Case Study in KPP Pratama Kebayoran Lama and Baru)

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Abstract

This study aims to see how the relationship between mandatory compliance rate and tax audit on increasing corporate income tax revenue, case studies on KPP pratama Jakarta kebayoran baru and lama. This study uses monthly data for variable tax compliance level and tax audit as well as variable tax revenue during the period 2010-2017. The study was conducted using data analysis technique of research that is simple regression analysis. This research is needed to see the taxpayer's word during the concept of self assessment system in use at every tax service office in Indonesia. From the research that has been carried out, can be explained that the level of corporate taxpayer compliance and corporate taxpayer billing related signifikan with the level of corporate income tax revenues at the office of tax services pratama kebayoran baru and kebayoran old long during the period 2010-2017 research data. **Key Words:** Taxpayer compliance rate, tax collection, tax receipt, simple regression.

1. Preliminary

The role of tax revenue is very important for development, because tax is one of the main sources of state revenue from within the country to fund the State Budget (APBN). Where in APBN 2017, State revenue target is decided to rise to approximately Rp 1,700 trillion or up Rp 200 trillion compared to the RAPBN 2016 approximately Rp 1,500 trillion. The tax revenue target also increased by approximately 18% compared to the 2015 Revised State Budget of Rp 1,000 trillion. www.djp.go.id.

In [1] explaining, According to the state budget made by the government, budget funds that meet the needs of the State, relying on two main sources, namely the source of foreign funds and sources of domestic funds. Foreign funding sources such as foreign loans and grants, domestic sources of funds such as oil and gas, non-oil and gas sales. To become an independent nation, the government continues to optimize the source of funds in this country. In its development, tax revenue and collection is the main component in the country through the state budget. This is seen by the increasing proportion of tax revenues to total APBN. Taxes account for 75% of all state revenues.

For tax collection in Indonesia country, we recognize the name self assessment system. Self assessment system is a tax policy that gives full trust to the taxpayer (WP) to calculate, calculate, deposit and self-report on tax obligations. With this taxation system requires the honesty of Tax required to and calculate the tax payable and paid through the filling of the Annual Tax Return (SPT). In the implementation of tax laws, the function of supervision as well as coaching is a consequence of giving trust to the taxpayer. In a self assessment system requires voluntary compliance from the taxpayers realized if the fulfillment of elements of tax awareness and elements of law enforcement action. With the passage of time, making this tax collection system reduces the level of awareness of the taxpayer in fulfilling his tax obligations. On the other hand, making the Taxpayer has unpaid tax debt. To overcome this, the Directorate General of Taxes through collection billing to attempt to collect a number of taxes that have not been paid by the taxpayer. Therefore, with the belief that is given, the obligations arising to the taxpayer, in the taxation issue must be met by the obligation to pay taxes, but the tax lawmakers should consider the possibility that not all the obligations will be met by the taxpayer concerned with volunteering. Therefore, in order to comply with the law, the law enforcement action is required to provide justice and legal certainty in order that the Taxpayer is obedient, obedient and disciplined in paying taxes.

By looking at some of the above paragraph descriptions, I am motivated to do this research because, in increasing the tax revenue required level of compliance from each taxpayer. Considering taxpayers' compliance is an important factor for increasing tax revenues, tax collection efforts are required in order for taxpayers to comply with their obligations. It is expected to increase and

encourage domestic sources of income, especially from the tax sector to help smooth development. Furthermore, with this research done in the end can improve taxpayer compliance. Tax collection efforts are very important to be done by demonstrating the optimization of the number of collectible taxpayers. For that I am paying attention to the collection and tax examination of the tax in the conditions of tax revenue on the taxpayer body. Based on the above, then I conducted a study entitled "Relationship of Compulsory and Compulsory Rating Tax on Income Tax Receiving Income Tax (Case Study at KPP Pratama Kebayoran baru and lama)".

2. Literature Review

By looking at some literature such as [2], which conducts testing on how the influence of taxpayer for compliance rate to increase income tax revenue with tax collection as a moderating variable conducted at the Tax Office Pratama Serpong. The result of the data that has been collected and the tests that have been done, the conclusion of the research is that the compliance rate of corporate taxpayers has a significant effect on the increase of income tax revenue. This is evidenced by the level of significance that received a value of 0.000 because the significance value is smaller than 0.05 then H_{a1} is accepted. Tax collection can not be a moderating variable between the tax compliance rate of the agency tax and the increase in income tax revenue. This is because the moderate significance level is 0.464 well above 0.05 so that H_{a2} is rejected.

Other literatures, such as [3] describe how hypothesis testing has been done, with the results proving the presence of corporate taxpayers influential and significant in increasing income tax revenue. Because the result of calculation of taxpayer compliance variable shows t count is greater than t table ($2.447 > 2.028$) and the significant level of active billing variable is smaller than the real rate ($0.020 < 0.05$), where H_0 is rejected H_a accepted, it can be concluded that with t test have an effect and significant between taxpayer compliance partially in increasing income tax revenue. Based on the results of hypothesis testing they have done prove that tax collection has no effect and significant in increasing income tax revenue. Because the calculation of tax collection variable shows t count smaller than t table with $t_{lai} -0,885$ bigger than 2,028 and significant level of tax collection variable bigger than real tariff with value 0,383 bigger than 0,05), where H_0 accepted H_a rejected , it can be concluded that the t test has no effect and significant between tax collection partially in increasing income tax revenue.

With the results of hypothesis testing that has been done in their research, proves that tax collection can not be a moderating variable compliance corporate taxpayers and increased income tax revenue. Because the result of calculation of interaction variable between taxpayer compliance and tax collection show t count smaller than t table ($0,924 < 2,028$) and significant level of interaction variable between taxpayer compliance and tax collection greater than tariff ($0,362 > 0,05$), where H_0 accepted H_a rejected, it can be concluded

that the t test has no effect and significant between taxpayer compliance bodies partially in increasing income tax revenue.

In this latter study [4], explain how the level of compliance and tax revenue, with the following conclusions. Simultaneously the level of taxpayer compliance bodies, tax audit, and income tax payable have a significant effect on the increase of corporate income tax revenue at the Jakarta area tax office. Furthermore, the partial test results between the level of taxpayer's obligation of the body there is a positive effect on increasing the income tax on corporate income tax office.

So the more obedient the corporate taxpayer in reporting and paying off his tax obligations will further increase tax revenue at the tax office. And finally partially, also explains that between income tax payable as a control variable there is a positive effect on increasing the income of corporate income tax at Jakarta area tax office.

3. Research Methodology

This research uses data of taxpayer compliance variable (KPTHN) and Tax Inspection (PMRKN) with Tax Revenue at KPP Pratama Tax Office of Kebayoran baru and lama south Jakarta, Indonesia. This study was conducted at the time of February 2018, using monthly tax report data during the period of 2010-2017. This research uses simple regression analysis technique with equation model as follows:

$$\text{KPTHN (Y)} = a + \text{Tax Revenue (X1)} \quad (\text{Model 1})$$

$$\text{PMRKN (Y)} = a + \text{Tax Revenue (X1)} \quad (\text{Model 2})$$

4. Research Result and Discussion

One of the main objectives of a tax audit as intended in the Decree of the Minister of Finance No. 545 / KMK.04 / 2000 dated December 22, 2000 is to examine compliance with tax obligations in order to provide legal certainty. Taxpayers are included in the compulsory taxpayer category if they meet the following criteria or requirements (referring to the criteria under Decree of the Minister of Finance No. 544 / KMK.04 / 2000).

The level of taxpayer compliance in fulfilling the tax obligation is the main purpose of the tax audit, so for the taxpayer whose compliance level is still low, it is expected that with the examination of it can give positive motivation for the next period to be better the level of compliance.

Here are the results of the analysis for variable compliance levels of corporate taxpayers and tax audit on corporate tax revenue at KPP Pratama Jakarta Kebayoran baru and kebayoran lama as presented in table 1 and 2 below.

Table 1: Result for Regression Analysis Model 1

Dependent Variable: KPTHN				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-88.84455	81.73512	-1.086981	0.2795
TAX_REVENUE	1.620007	4.040008	4.016088	0.0001
R-squared	0.132065	Mean dependent var		213.3079
Adjusted R-squared	0.123877	S.D. dependent var		354.6358
S.E. of regression	331.9442	Akaike info criterion		14.46616
Sum squared resid	11679819	Schwarz criterion		14.51583
Log likelihood	-779.1724	Hannan-Quinn criter.		14.48629
F-statistic	16.12896	Durbin-Watson stat		1.017291
Prob(F-statistic)	0.000111			

Sourced: Proceed author with software
 Estimation Command:

$$KPTHN = -88.8445471799 + 1.623463511470007 * TAX_REVENUE$$

Table 2: Result for Regression Analysis Model 2

Dependent Variable: PMRKN				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	15.98404	2.307712	6.926356	0.0000
TAX_REVENUE	2.850009	1.140009	2.499192	0.0140
R-squared	0.055645	Mean dependent var		21.29282
Adjusted R-squared	0.046736	S.D. dependent var		9.599123
S.E. of regression	9.372125	Akaike info criterion		7.331702
Sum squared resid	9310.693	Schwarz criterion		7.381371
Log likelihood	-393.9119	Hannan-Quinn criter.		7.351841
F-statistic	6.245959	Durbin-Watson stat		1.322723
Prob(F-statistic)	0.013982			

Sourced: Proceed author with software
 Estimation Command:

$$PMRKN = 15.9840367609 + 2.85240891432e-09 * TAX_REVENUE$$

Table 3: Result for Correlation

	KPTHN	PMRKN	TAX_REVENUE
KPTHN	1		
PMRKN	0.1617460270768729	1	
TAX_REVENUE	0.3634075202373469	0.2358925346543233	1

Sourced: Proceed author with software

The purpose of the tax audit as intended in the Decree of the Minister of Finance No. 545 / KMK.04 / 2000 dated December 22, 2000 is to examine compliance with tax obligations in order to provide legal certainty, justice and guidance to taxpayers and other purposes in the framework of implementing the provisions of laws and regulations.

Tax invitation. Therefore, tax audit is also at the same time as a means of guidance to the taxpayer in general.

Examination for the purpose of testing taxpayer compliance, conducted in case.

1. SPT indicates an overpayment of taxes, including those which have been given preliminary excess tax returns,
2. SPT annual income tax shows a loss.
3. SPT not submitted or submitted not at the time specified.
4. SPT that meets the selection criteria determined by the Director General of Taxes.
5. Any indication of tax obligation other than those obligations in letter c not fulfilled.

Examination for other purposes, including checks conducted in case.

1. Provision of taxpayer's principal number.
2. Elimination of taxpayer's principal number.
3. Inauguration or revocation of taxable entrepreneur inauguration.
4. Taxpayer filed an objection.
5. Collection of materials for the preparation of norms of calculation of net income.
6. Matching of data and or information tool.
7. Determination of taxpayers located in remote areas.
8. Determination of one or more places of value added tax.
9. The implementation of the provisions of the taxation legislation for other purposes, other than the letter a / d i.

The main objective of the tax audit is the taxpayer's obedience in fulfilling the tax obligation in the framework of the tax collection system adopted by the Indonesian tax law, namely the self assessment system and the with olding tax system, so that tax obligations must be fulfilled by taxpayers, including the exception is the obligation of tax collectors and tax collectors. In his status as a taxpayer who must fulfill the obligation of taxation is an individual taxpayer and entity, in the case of registering as a taxpayer, Filling and entering the SPT (period and yearly), and Organizing bookkeeping /

recording. Taxable entrepreneur, in case confirmed as a taxable entrepreneur, then Fill in the list of SPT enter the period of VAT and VAT. BM, Issuing Tax Invoice and levying VAT.

5. Conclusion

From the research that has been done to see the compliance of fulfillment of the obligations of taxation, which if not obeyed can lead to taxpayers subject to tax sanctions, namely administrative sanctions in the form of interest, fines and increases and penal sanctions in the form of criminal penalties and criminal body (confinement / prison), if it turns out then can be proven that the taxpayer has committed a criminal act in the field of taxation. Thus it is seen that the existence of taxpayers and taxpayer body taxpayer entitlements make acceptance of corporate income tax received at KPP Pratama Kebayoran baru and kebayoran lama become significant effect.

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