RECEIVING INCOME TAX PERSON PERSONS TO AMOUNT OF TAXPAYERS, TAX BALANCE AND TAX EXAMINATION (Survey at Regional Office of Directorate General of Taxation West Java I Period 2012-2016

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ABSTRACT

Abstract *: The phenomenon that occurred in the Regional Office of Directorate General of Tax West Java I, the number of taxpayers in the area of KPP tends to increase while the income of personal income decreased. The forced letter issued by KPP tends to increase while the income of private individuals decreases. Tax liability provisions that are incurred by KPP tend to increase while private income revenue decreases. The purpose of this study is to analyze the income tax on personal income through the number of taxpayers, tax collection and tax audit on the Regional Office of Directorate General of Tax West Java 1 period 2012-2016.*

This study uses descriptive analysis and verification with quantitative approach, sampling technique used in this research is purposivesampling. The population was 75 annual tax revenue report data and sample as many as 30 data reporting annual tax revenue. The method of analysis used multiple regression analysis by partial hypothesis test using the (t-test).

Descriptive research results showing that acceptance of personal income is affected by the number of taxpayers, tax collection and tax audit classified in the moderate category. further quantitative research results show that the number of taxpayers significant effect on the personal income tax revenue, tax Billing significant effect on the personal income tax revenue and tax audit significant effect on the personal income tax revenue. the variables that most affect the acceptance of personal income is tax audits.

Keywords: Number of Taxpayers, Tax Collection, Tax Inspection and Income of personal income tax.

I. Introduction

1.1 The Background

Proceeds from the tax sector is vital in order to succeed development. In line with the increasing need for funds for the construction of each year the Director General of taxes demanded to increase the acceptance of paak sector (Rahayu, 2007). Kotribusi of tax revenue to state revenues expected increases in every year (Harinurdin, 2009).

In increase tax revenues, taxpayers is one of the important aspects and form the backbone of the tax revenue. All activities taxpayer in carrying out tax obligations have been arranged in Tax procedure, it is certainly an effort of the Directorate General of Taxation to provide insight to the community in general and the taxpayer in particular on taxes and the importance of taxes for a country and all its people. Top of them that are expected to be aware of

the tax community, and certainly needed a high awareness of the taxpayer to pay taxes to the state as a form of contribution and tax compliance form to pay the tax (Moh.Zain, 2007: 43).

Increase the amount of WP to increase tax revenues can also be done by increasing the number of forced Letter. phenomenon in the table above shows that this is not in line with the theory put forward by Mardiasmo (2009: 121) states that the letter forcibly used to collect on the tax debt and the cost of the cost of the collection, where the presence of forced letter WP forced to pay tax arrears so can increase tax revenues. This means that by increasing the number of forced letter for WP non-compliance, will increase tax revenues, however in reality happens on STO Tasikmalaya despite the fact that increasing the number of forced letter, do not cause tax revenues will increase, but tax revenue is decreasing while the number of letters forcibly increased.

In addition to increasing the number and amount of letters WP forced to increase tax revenues can also be done by increasing the amount of tax underpayment assessment letter. This is not in line with the theory put forward by Sopjan Assauri (2012: 115) states that the Letter of tax assessment has the potential to increase the amount of tax audit is an assessment letter on tax underpayment (underpayment), this is due to underpayment merupaka one means or tool to collect taxes, and in general, taxpayers will soon pay off his tax debts, such efforts can increase tax revenues. This means that by increasing the number of tax assessment letters (SKPKB) to be published, will increase tax revenues, however in reality happens on STO Tasikmalaya despite the fact that increasing the number of tax assessment letters (SKPKB), does not cause tax revenues will increase, but the reception taxes is decreasing while the number of tax assessment letters (SKPKB) increased.

1.2 Problem Formulation

Based on the background and the identification of those problems, which are at issue in the study are as follows:

1) Is the Personal Income Tax Revenue affected by the amount of taxpayers.
2) Is the Personal Income Tax Revenue affected by the Tax Collection.
3) Is the Personal Income Tax Revenue affected by the Tax Audit

1.3 Objectives

1.3.1 Research Purpose

The purpose of this study was to determine and test a predictive statement linking the *independent variable* on the *dependent variable* (Kothari, 2008). Is to analyze how big the Personal Income Tax RevenueThrough the Tax Payers, Tax Collection and Tax Audit

1.3.2 Objective

Based on the formulation of the problem, so that the objectives of this research are as follows:

1) To determine whether there is Personal Income Tax Revenueinfluenced by theTaxpayers
2) To determine whether there is Personal Income Tax Revenueinfluenced by the Tax Collection.
3) To determine whether there is Personal Income Tax Revenueinfluenced by the Tax Inspection.

1.4 Research Uses

1.4.1 Practical Uses

of this research is to solve the problems that occur, as well as consideration for DJP Jabar 1 which is the object of research in carrying out operations in particular to determine the effect of income Personal Income Tax Revenuethrough the Tax Payers, Tax Collection and Tax Inspection.

1.4.2 Usefulness Academic

results of this study as a reaffirmation of the theories and the results of prior research and are expected to show that the number of taxpayers, tax collection and tax audit affect the

acceptance of personal income tax, as well as add insight and the development of science, especially regarding Revenue Personal Income Taxthrough the Tax Payers, Tax Collection and Tax Inspection.

II. LITERATURE, FRAMEWORK FOR THINKING AND HYPOTHESES

2.1 Reader Review

2.1.1 Number of Taxpayers

According to the Dictionary of Indonesian Number is the number (about numbers or anything gathered into one).

According to SitiKurniaRahayu (2009: 163) The taxpayer as follows:

"Taxpayers are individuals or entities include the payment of taxes, cutting taxes, and the tax collectors who have rights and obligations in accordance with the statutory provisions of taxation is determined to carry out the tax obligations including taxation and specific tax cuts ".

2.1.2.1 Definition of Tax Collection

According Mardiasmo (2011: 125) tax collection as follows:

"A series of actions to be undertaking Taxes pay off the tax debt and the cost of tax collection to warn or remind, implement billing immediately and simultaneously, notify the Letter Forced, proposes preventive, in the seizure, implement hostage-taking, selling goods that have been seized ".

2.1.3.1 Definition of Tax Inspection

According Pardiat (2008: 11) the tax audit as follows:

"emphasis on the examination of evidence in the form of books, documents and records conducted objectively and professionally based on a standard of examination to test compliance fulfillment of tax obligations and / or for other purposes in order implement the provisions of the tax legislation.

2.1.4.1 Understanding Revenue Personal Income Tax

According Mardiasmo (2011: 135) income tax as follows:

"Mandatory taxed on income received and acquired during a tax year for income in a part of the tax year when the tax liability subjectivity commencing or ending in the tax year."

2.3 Framework thinkers

2.3.1 Effect of tax Payers of the Personal Income tax Revenue

According to Abdul JabbarYoesoef (2013: 183) states that:

"in the growth of the taxpayer will incur state income comparable to growth. In other words, the tax receipts of the taxpayer will be even greater for capital development.

2.3.2 Influence of Tax Collection on Personal Income Tax Revenue

According Mardiasmo (2009: 121) Stating that

"forced Letters used to collect taxes and fees on the debt cost of billing, where the presence of forced letter WP forced to pay tax arrears so as to increase tax revenue".

2.3.3 Influence of Tax Inspection of the Personal Income Tax Revenue

According SitiKurniaRahayu (2010: 248) declare that:

"Examination of the tax increase tax compliance as a consequence of tax collection in Indonesia, has indirectly become the driving aspect to increase state revenues from the sector tax. ".

2.4 Hypothesis

The hypothesis is a temporary answer to the formula research problem, therefore the formulation of research problems are usually arranged in the form of a question sentence (Sugiyono, 2011: 64). Based on the research objectives were deduced through proposition in the research paradigm, then deduced the following hypotheses:

$H_{1:}$Acceptance of Personal Income Tax is influenced by the amount of taxpayer
$H_{2:}$ Acceptance of Personal Income Tax influenced by the Tax Billing
$H_{3:}$ Receipts Tax Personal people affected by the Tax Inspection.

III. RESEARCH METHOD

3.1 Research Methods

According Sugiyono (2014: 2) The research method is a scientific way to obtain data for the purpose and usefulness. How meaningful scientific research activity is based on the characteristics of science, that is, rational, empirical and systematic. This research method using descriptive and verification method.

According to Uma Sekaran (2006: 248) the unit of analysis is the collection rate of data collected during data analysisTaking into account the above, the unit of analysis in this study will be conducted at the Regional Office DJP Jabar 1.

3.2 Operationalization Variable

In accordance with the title used by the author of Personal Income Tax Revenuethrough the Tax Payers, Tax Collection and Tax Inspection, the variables involved in this study are as follows:

1) Varabel Free (Independent Variable)

variable in this research is the Number of Taxpayers (X1), Tax Billing (X2) and Tax inspection (X3).

2) Variable Bound (Dependent Variable)

In this study, the dependent variable is the personal income tax receipts (Y).

3.3 Data Sources and Data Collection Techniques

3.3.1 Data Source

The data used in this research is secondary data, because the researchers did not collect its own data is needed but the required data sourced from both parties. Secondary data can be obtained by reading, learn and understand through other media sourced in the literature and library books or data from a company that deals with the problems examined.

3.3.2 Data Collection Techniques

Data collection techniques used by researchers in this study is documentation*(filling)*by recording data related to the analysis unit, wawancaraatau face to face to get information related to employees DJP and the study of literature*(LibraryResearch)*by reading a book -book related to the problem which is the object of research and read the data report personal income tax revenue associated with the STO registered at the Regional Office of Directorate General of Taxes West Java I.

3.4 Population and sample

3.4.1 Population

According to UmiNarimawati (2008 : 161) defines the population is as follows: "the object or subject with certain characteristics according to the information set by the researchers, as the unit of analysis of research".

Then the population in this study is the STO tax reports listed in DGT West Java Regional Office 1 of 15 STO with 5 periods of each semester in the year, so the population in this study as many as 75 data.

3.4.2 Sample

The sampling technique used in this research is *purposive*sampling,that the selection of the sample based on specific criteria. The criteria used in this study are as follows:

1) tax services office listed in the Regional Office of Directorate General of West Java I.
2) There are no data is missing or does not include data outliers.
3) Has the completeness of the data required from the year 2012 to 2016.

4) In 2012-2016, KPP Pratama to file tax revenues realized in the Regional Office of Directorate General of Taxes West Java I.

Based on the number of samples in the study teoridiatasiniyaitu 6 STO registered DJP West Java I with five periods: 2012-2016. So that the sample in this study is as much as 30 Statement of Personal Income Tax Revenue.

3.5 Location and Time Research

3.5.1 Research Sites

To obtain data and information relating to the matter under study, the authors conducted research at the Regional Office of Directorate General of Taxes West Java 1, which is located at Jl. Asia Afrika No. 114, Lengkong, Bandung.

3.5.2 Time Research

The timing of the study began in January 2017 to August 2017.

3.6 Data Test Method

1. Test Normality

Test Normality useful to know whether independent or dependent variables or both normally distributed, near-normal, or not. If the data are normally distributed the regression model can be used.

2. Test Multicollinearity

Test multikolinearitasuseful to know whether the proposed regression model has found a strong correlation between the independent variables. If there is a strong correlation, then there is a problem that must be addressed multikolinearitas. A good regression model that is not the presence of multicollinearity or not happen correlations among the independent variables.

3. Test Heteroskidastity

Testheteroskedastisitas performed to determine whether in a regression model, occur inequality residual variance from one observation to another observation. If the variance of residula an observation to another observation remains, called homoskedastisitas, whereas if different so-called heteroskedastisitas.Model good regression is a model heteroscedasticity.

4. Test Autocorrelation

Test autocorrelationis useful to know whether in a linear regression model there is a strong relationship between the positive and negative data on the variables of the study. If the correlation occurs, then it is called the problem of autocorrelation.

3.6 Data Analysis Method

1.Multiple Linear Regression Analysis

Application ofMultiple regression analysis according Sugiyono (2005: 210), is "Linear regression analysis is used by researchers, when the researcher intends to predict how the situation (rise and fall) the dependent variable (criterion), when two or more independent variables as predictors manipulated factors (increased or decreased in value) ".

2.Correlation Analysis

According to UmiNarimawati(2010: 49) states that the correlation test is used to determine how strong the relationship between the variables X and Y, by using the Pearson correlation coefficient approach.

3. AnalysisCoefficient Determination

AnalysisCoefficient of Determination (KD) is used to see how much the independent variable (X) effect on the dependent variable (Y) expressed as a percentage.

3.7 Testing Hypotheses

In this study will be tested is the Personal Income Tax Revenues by Tax Payers, Tax Collection and Tax Audit On the first Regional Office of West Java. The design of hypothesis testing is assessed by determination of the null hypothesis and the alternative hypothesis, research, statistical tests and calculation of statistical tests, calculations hypothesis, a significant level determination and conclusion.

IV. RESULTS AND DISCUSSION

4.1 Discussion on

4.1.1 Personal Income Tax Revenue affected by the Tax Payers

research results that have to be got correlation values Personal Income Tax Revenue affected by the amount of taxpayer that is classified in the category of being. His relationship is positive meaning that any increase in the number of taxpayers will increase the Personal Income Tax Revenue.t values obtained for Tax Payers (X1) of 2,073.Dengan significant level (α) of 5%, and the degrees of freedom (df) = 26, the obtained value of t_{table} of 2.056. It can be concluded $t_{count>ttable}$ (2.073> 2.056) and it can be concluded that H_o rejected and H_1 accepted. These results also demonstrated by the significant value of the test statistic for a variable amount of taxpayer amounting to 0,048, meaning a mistake to say no effect on Personal Income Tax Revenues only 4.8% or is smaller than the error rate that can be received by 5% so as to it was decided to reject H_o.Kesimpulannya, Personal income tax revenue affected by the amount of taxpayer significantly in the Regional Office of Directorate General of Taxes West Java I.Penelitian the tax Payers of the income tax revenue has been performed by Siti (2014) which states that Acceptance of Personal Income affected by the Tax Payers significant.

4.1.2 Personal Income Tax Revenue affected by the Tax Collection

research results that have to be got correlation values Personal Income Tax Revenue Tax Collection is influenced by that fall into the category of being. His relationship is positive meaning that any increase in tax Billing Forced Mail will increase the Personal Income Tax Revenue.valuesobtained$_t$for Tax Collection (X2) is 2.089. With a significant level (α) of 5%, and the degrees of freedom (df) = 26, the obtained value of $t_{table}$of 2.056. It can be concluded $t_{count>}t_{table}$(2.089> 2.056) and it can be concluded that H_o rejected and H_1 accepted. These results also demonstrated by the significant value of the test statistic for variable Tax Billing by 0,047, meaning a mistake to say no effect on Personal Income Tax Revenues only 4.7% or is smaller than the error rate that can be received by 5% so that it can be decided to reject H_o.In conclusion, the Personal Income Tax Revenue Tax Collection is influenced by signifikanpada the Regional Office of Directorate General of Taxes West Javal.Research on the Tax Collection on Personal Income Tax Revenue has been done by ReidaWulanHudany (2015) which states that the Personal Income Tax Revenue affected by the Tax Billing significantly.

4.1.3 Personal Income Tax Revenue affected by the Tax Inspection

Results of research conducted found a correlation value of Personal Income Tax revenues are affected by the tax inspection that is classified in the category of being. His relationship is positive meaning that any increase in tax inspection with SKPKBs it will increase the Personal Income Tax Revenuevalues obtained$_t$for Tax Investigation (X3) of 2,297. With a significant level (α) of 5%, and the degrees of freedom (df) = 26, the obtained value of $t_{table}$of 2.056. It can be concluded $t_{count>}t_{table}$(2.297> 2.056) and it can be concluded that H_o rejected and H_1 accepted. These results also demonstrated by the significant value of the test statistic for variable Tax Inspection of 0.022, meaning a mistake to say no influence on the Income Tax Receipts Pribadihanya 2.2% or is smaller than the error rate that can be received by 5% so it can be decided to reject H_o.In conclusion, the Personal Income Tax Revenue influenced by significant tax inspection at the Regional Office of Directorate General of Taxes West Java I. Research on Tax Audit of the Personal Income Tax Revenue has been done by Evita, Wilopo and Devi (2015) which states that the Tax Revenue Personal income significantly influenced by Tax on examination

V. CONCLUSION AND RECOMMENDATION

5.1 Conclusion

Based on the results of research and discussion on Personal income Tax Revenue affected by the Tax Payers, Tax Collection and Tax Audit in the entire STO registered at the

Regional Office of Directorate General of Taxes West Java I then at the end of this study, the authors draw the following conclusion:

1). Personal Income Tax Revenue affected by the amount of taxpayers. The correlation between the amount of tax payer to the Personal Income Tax Revenues is classified in the category of being. A relationship that is positive means that any increase in total taxpayer will increase the Personal Income Tax Revenue.means increasing the number of taxpayers registered in KPP OP, will make Income Tax Receipts will be increased, and vice versa.

2). Personal Income Tax Revenue affected by Tax Collection .The correlation between the amount of Tax Collection to the Personal Income Tax Revenues is classified in the category of being. A relationship that is positive means that any increase in the Tax Collection will increase the Income Tax Receipts Pribadi.artinya the fewer the number of issuances of forced issued because taxpayers have paid off their tax debt prior to maturity so that no letter issued tax bills will make Income Tax Receipts will increase.

3). Personal Income Tax Revenue affected by the Tax Inspection. The correlation between the Tax Inspection of the Personal Income Tax Revenue is classified in the category of being. A relationship that is positive means that any increase in the tax inspection will increase the Income Tax Receipts Person . meaning the fewer number of publishing SKPKB for Taxpayers have paid off their tax debt prior to maturity so that no letter issued tax bills will make Income Tax Receipts will increase.

5.2 RECOMMENDATION

5.2.1 Practical Advice:

1) To increase the number of taxpayer, KPP should further enhance the socialization or direction by collecting all the taxpayers in each region of KPP on the importance of taxes for development in Indonesia so as to raise awareness among taxpayers to pay taxation liabilities in accordance with the provisions of the legislation in force so as to enhance the Personal Income Tax Revenue.

2) Forced Mail order is not issued, it is suggested KPP could have appealed to the taxpayer to settle the tax debt until the date of maturity, as well as meet installment payments pajaknyasehingga can enhance Personal Income Tax Revenue .

3) For tax assessment letters (SKPKB) was not issued then KPP is recommended so that the taxpayer makes charging correctly associated SPT will be reported so that the underpayment assessment letter need not published so as to enhance the Personal Income tax Revenue.

5.2.2 Academic Suggestion:

1) For Development Studies

This study is expected to provide additional knowledge, as a source of information and as contributions to the developing discipline of taxation, as well as contribute to the development of research, especially regarding Personal Income Tax Revenue, Total shall Tax, Tax Billing and a tax audit as well as an additional input and reference for readers, especially in the development of accounting knowledge, especially of tax accounting.

2) For researchers then

advisable in future studies to use the same variables, the same method but the unit of analysis, the population and the different samples or look for other variables that affect the Personal Income Tax Revenue.

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LAMPIRAN :

Tabel 4.8
Persamaan Regresi Linier Berganda
Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3,050	1.234		2.472	.020
	Jumlah_Wajib_Pajak	30958.232	14933.956	.351	2.073	.048
	Penagihan_Pajak	9.473	4.535	.330	2.089	.047
	Pemeriksaan_Pajak	6.9677	3.178	.303	2.297	.022

a. Dependent Variable: Penerimaan_Pajak_Penghasilan_Orang_Pribadi

Tabel 4.9
Hasil Korelasi Pearson Jumlah Wajib Pajak dengan Penerimaan Pajak Penghasilan Orang Pribadi
Correlations

		Jumlah_Wajib_Pajak	Penerimaan_Pajak_Penghasilan_Orang_Pribadi
Jumlah_Wajib_Pajak	Pearson Correlation	1	.469**
	Sig. (2-tailed)		.000
	N	30	30
Penerimaan_Pajak_Penghasilan_Orang_Pribadi	Pearson Correlation	.469**	1
	Sig. (2-tailed)	.000	
	N	30	30

**. Correlation is significant at the 0.01 level (2-tailed).

Tabel 4.10
Hasil Korelasi Pearson Penagihan Pajak dengan Penerimaan Pajak Penghasilan Orang Pribadi
Correlations

		Penagihan_Pajak	Penerimaan_Pajak_Penghasilan_Orang_Pribadi
Penagihan_Pajak	Pearson Correlation	1	.496**
	Sig. (2-tailed)		.001
	N	30	30
Penerimaan_Pajak_Penghasilan_Orang_Pribadi	Pearson Correlation	.496**	1
	Sig. (2-tailed)	.001	
	N	30	30

**. Correlation is significant at the 0.01 level (2-tailed).

Tabel 4.11
Hasil Korelasi Pearson Penagihan Pajak dengan Penerimaan Pajak Penghasilan Orang Pribadi
Correlations

		Pemeriksaan_Pajak	Penerimaan_Pajak_Penghasilan_Orang_Pribadi
Pemeriksaan_Pajak	Pearson Correlation	1	.561**
	Sig. (2-tailed)		.000
	N	30	30
Penerimaan_Pajak_Penghasilan_Orang_Pribadi	Pearson Correlation	.561**	1
	Sig. (2-tailed)	.000	
	N	30	30