THE INFLUENCE NUMBER OF REGISTERED TAXPAYERS AND REALIZATION RATE OF TAX BILLING TOWARD THE REALIZATION OF INCOME TAX REVENUE TARGET
(Case Study at Tax Office Pratama Majalaya Periode 2012-2016)

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ABSTRACT

Case Study at Tax Office Pratama Majalaya. The Phenomenon that occurred in this tax revenue that did not reach the target.

The purpose of this study is to determine the effect of the number of registered taxpayers and Realization Rate of Tax Billing toward the realization of income tax revenue target in Tax Office Pratama Majalaya.

The method used in this research is descriptive and verification methods with a quantitative approach. Descriptive method used to describe the variable whereas the verification is to find out the relationship variable.

The test statistic used the calculation of the classical assumption test, multiple regression equation, correlation coefficient, determination coefficient and hypothesis test used software SPSS 16.0 for windows. The research of this re show that (1) there is a significant and positive influence the variable Number of registered taxpayers and realization of incomee tax revenue target of 23,04 (2) there is a significant and positive influence the variable realization rate of tax billing and realization of incomee tax revenue target of 25%.

Keyword : realization of income tax revenue target, realization rate of tax billing and Number of registered taxpayers

I. PRELIMINARY

1.1 Background Research

As a developing country, Indonesia actually has many potentials to become a more advanced country (Listyaningtyas, 2012). But in reality Indonesia can not take advantage of these potentials. Can be seen today, in Indonesia experiencing various problems almost in all sectors that exist, one of the biggest problems is the problem in the economic sector, to fix the problem then the tax is expected to be an effective solution (Listyaningtyas, 2012). This is

because the tax is the largest potential revenue in the country (Listyaningtyas, 2012). Because tax is a direct revenue that can be immediately processed in order to finance various state purposes (Listyaningtyas, 2012). Taxes as one of the state revenue post is expected that many developments can be implemented in accordance with the purpose of the State, so the tax has two functions of the tax function of Budgeter (Source of State Finance) and Regular function (Setting Function).

The role of taxes will be greater for the future because the main objective of tax revenue is to balance state expenditures and revenues, and to realize the creation of a budget surplus and its use to pay off previous state debts (Anastasia Meiliawati, 2013). Because the role of taxes is increasingly important, the tax revenue requires an improved management system so that the tax revenue is more optimal in accordance with economic conditions and community capabilities (Anastasia Meiliawati, 2013). Factors that may affect tax revenues include government, tax officials (fiskus), and communities that play an important role in efforts to optimize tax revenue (Fouktone, 2007: 3).

Many factors are considered as the cause of the low realization of tax revenues, ranging from targets that are too high, lack of apparatus, to weak supportive rules (Bambang Brodjonegoro, 2015). In addition, there are global economic factors that make some income tax rate dropped dramatically (Bambang Brodjonegoro, 2015). The tax target is not achieved as it seems to be commonplace for the Indonesian government (Bambang Brodjonegoro, 2015). During the period of 11 years, only twice the target of tax revenue is reached in 2004 and 2008 (Bambang Brodjonegoro, 2015). Furthermore, the tax target is not reached and the peak occurs in 2015 when achievement is only 83 percent (Bambang Brodjonegoro, 2015).

The phenomenon of Tax Receipts According to (Yoyok Sutiamoto, 2015) as Head of Regional Office of West Java DJP I said that the Tax Receipts in 2015 amounting to Rp. 21.6 trillion or about 84.12% of the set target of 26.6 trillion. This means that tax revenue in the year is still below target.

Recognizing the small number of taxpayers, the government conducts an activity called the National Tax Census, with the National Tax Census, the Directorate General of Taxation has reminded the process of Intensification as well as Tax Extensification as an effort to increase the number of registered Taxpayers (WP). The National Tax Census targets include taxpayers who have not been NPWP then can be given NPWP, have not paid taxes to pay taxes, Taxpayers who have tax debt to pay it off and not yet optimally pay taxes to pay taxes in accordance with the provisions (Novitasari, 2015).

All Taxpayers who have fulfilled subjective and objective requirements in accordance with the provisions of the taxation laws based on the self assessment system shall register at the Directorate General of Taxes office to be recorded as Taxpayers and also to obtain NPWP (Casavera, 2009: 4). Provision of Taxpayer Identification Number (NPWP) to each Taxpayer

accompanied by the implementation of taxation rights and obligations (Setiawan, 2007: 59). Ratification of NPWP is done by granting of Registered Certificate (Setiawan, 2007: 59). The more tax obligations imposed by the taxpayers correctly and appropriately, tax revenues increase (Setiawan, 2007: 59).

The phenomenon regarding the number of taxpayers according to (Sigit Priadi Pramudito, 2016) as the Director General of Taxes on Tuesday (7/6/2016) Based on data from the regional office of Directorate General of Taxation West Java I that the number of SPT entry does not match the Number of Taxpayers Registered. The number of taxpayers in West Java each year has increased significantly, but it does not apply to the amount of SPT submission seen from the percentage is always below 60%.

In addition to increasing the number of registered Taxpayers the Directorate General of Taxation is also obliged to perform services, supervision, guidance / counseling, and application of tax penalties (Ginting, 2006: 12). As an effort to supervise the Taxpayer, the Directorate General of Taxes is entitled to collect taxes on taxes payable borne by the Taxpayer who has binding and enforceable legal force (Ginting, 2006: 12). So with the approval of the People's Legislative Assembly, the government passed Law number 19 of 2000 on Tax Collection under a Forced Letter. According to Law 19 of 2000 the meaning of tax collection is:

Tax collection is a series of actions to allow the taxpayer to pay off taxes and tax collection fees by reprimand or warn, to execute instantaneous and simultaneous billing, notify forced mail, propose prevention, carry out foreclosures, carry hostages and sell confiscated goods (Irna Febriyanti, 2013) . Billing action is a form of effort to dilute the tax arrears.

The billing action includes notification of warning letters, instantaneous and simultaneous billing, notification of forced mail, executing foreclosures, carrying out hostage taking, and selling seized goods under the provisions set forth in Law No. 19 of 1997 concerning Tax Collection by Forced Letters as amended by Law Number 19 Year 2000 (Septia Putri Utami, 2014).

The problem of ineffective tax collection that is not effective is caused by technical letter that is not published to Taxpayers, also due to attitudes and behavior of Taxpayers / taxpayers that are not in accordance with the rules of taxation techniques that apply (Affan Marhaendi: 2009). Taxpayers / taxpayer mobility problems, especially individual taxpayers, who do not report their new address also resulted in billing apparatus having trouble collecting the tax liability (Affan Marhaendi: 2009).

In addition to the above phenomena according to (Rukhiyadin, 2015) officer of one KPP Bandung section of Billing suggests that there are still many obstacles encountered in the process of tax collection of one of the Taxpayers who have arrears but do not want to pay tax

debt and taxpayers who have not known existence or Moved residence causing not optimal in tax collection (Rukhiyadin: 2012).

Referring to the above description, the researcher is interested to conduct research on The Influence Number of Registered Taxpayers and Realization Rate of Tax Billing toward the Realization of Income Tax Revenue Target

1.2 Problem Formulation

Based on Problem Identification and Backgrounds mentioned above, the authors formulate the issues to be discussed in this study are as follows:

1) How much influence the Number of Registered Taxpayers on the Realization of Target of Income Tax Income
2) How big is the effect of Realization Rate of Tax Billing on Target Realization of Income Tax Receipts

1.3 Research Objectives

1.3.1 Research Purpose

The purpose of this study is to know and test a prediction statement that links independent variables to dependent variables (Kothari, 2008). That is to test the truth of the influence of the Number of Registered Taxpayers and the Level of Realization of Tax Billing on the Realization of Target of Income Tax.

1.3.2 Research Objectives

Based on Problem Identification, Problem Formulation and Research Purpose, the purpose of this research is as follows:

1) To know and analyze the influence of Number of Registered Taxpayer to Realization of Target of Income of Income Tax.
2) To find out and analyze the magnitude of the effect of Realization Rate of Tax Billing on the Realization of Target of Income Tax.

1.4 Usability Research

1.4.1 Practical Usefulness

According to Uma Sekaran (2006: 10) for the benefit of scientific development, this research is expected to be useful to re-apply the previous results to solve specific problems that occurred in the study. From the above explanation, it can be said that the usefulness of this research is to solve the problems that occur on the Number of Registered Taxpayers and the Level of Realization of Tax Billing on the Realization of Target Income Tax Income.

1.4.2 Academic Uses

According Suharsini Arikunto (2006: 99) usefulness of research results is a continuation of research objectives. When research has completed research and obtained results, it can be expected to contribute the results to the field under study, discussions about the usefulness of this research become important after some researchers can not tell exactly what results to expect, and the extent to which their contributions to the advancement of science. The results of this study are used as the development of science through empirical testing and concepts that have been expected to re-prove theories about:

1) Influence of Number of Teratat Taxpayer to Realization of Target of Income of Income Tax.
2) The Effect of Tax Collection Realization Rate on Target Realization of Income Tax Receipts.

II. REVIEW OF LITERATURE, FRAMEWORK FOR THINKING, HYPOTHESES

2.1 Literature Review

2.1.1 Number of Registered Taxpayers

2.1.1.1 Definition of Taxpayers

Definition of Taxpayer by Siti Kurnia Rahayu (2012: 84) is:

"A Taxpayer is a person or entity which at the same time meets the objective requirements, that is, if the domestic Taxpayer obtains or receives income that exceeds the minimum taxable limit or so-called PTKP (Non-Taxable Income), and if he is a foreign taxpayer Receive or earn income from sources in indoneia with no minimum limit (PTKP) ".

Meanwhile, according to Gunadi (2013: 7) the definition of Taxpayer is as follows: "Person Person or body intended to have taxation rights and obligations in accordance with tax laws and regulations including paying taxes". According to Agus Suharso (2014: 8) the definition of Taxpayer is as follows: "An individual or entity, including taxpayers, tax-cuters and tax collectors who have the right and obligation of taxation in accordance with the provisions of tax laws and regulations".

Based on the above thinking, the indicator for the number of registered Taxpayers is the number of registered Taxpayer Identity Number (NPWP).

2.1.1.2 Definition of Tax Billing

The definition of tax collection according to Moeljohadi in Siti Kurnia Rahayu (2010: 197) is: "A series of actions from the aperatur general, relating Taxpayers do not pay off either part or all tax obligations that according to applicable tax laws".

According to Rochmat Soemitro in Siti Kurnia Rahayu (2010: 197) states that tax collection is: "Acts committed by the Director General of Taxes, because Taxpayers do not comply with the provisions of the Act, especially regarding tax payments".

According to Erly Suandy (2011: 169) states that:

> "Tax collection is a set of actions to allow the taxpayer to pay off the tax debt and tax collection fees by reprimanding or warning, executing instantaneous and simultaneous billing, notifying forced mail, proposing prevention, carrying out foreclosures, carrying hostages, selling confiscated goods".

Based on the foregoing thought, the indicator for the Level of Realization of Tax Billing is the number of forced mails issued.

2.1.3 Actual Target of Income Tax Receipts

2.1.3.1 Definition of Tax Receipts

Understanding of tax revenue according to John Hutagaol (2007: 325) is: "As a source of acceptance that can be obtained continuously and can be developed optimally according to the needs of government and community conditions. Meanwhile, according to Suryadi (2006: 105) Definition of Tax Receipts namely: "It is a source of dominant state finance for both routine and development expenditure". And according to (Suherman, 2011):

> "The funds received in the state treasury will be used for government expenditures for the greatest prosperity of the people, as the purpose of the state goal agreed upon by the early founders of this country is the prosperity of the people, creating prosperity based on social justice".

2.1.3.2 Definition of Income Tax

According to the Official (2011: 74) "Income Tax is the Tax imposed on the subject of tax on income received or obtained in a tax year". Whereas According to Subekti and Asrori (2009: 139) Income Tax is "tax imposed on individuals or individuals and bodies with respect to the income received or gained for one year". And According to Suandy (2011: 36) "Income Tax is a tax imposed on income, may be imposed periodically and repeatedly within a certain period of time both tax period and tax year".

Then the indicator in the Realization of Target of Income Tax which referred to in this research is the amount of realization of Income Tax Income (Euphrasia Susy Suhendra, 2010).

2.2 Framework for Thinking

2.1.3 The effect of the number of registered Taxpayers on the Realization of the Target of Income Tax

The concept of connecting the Number of Registered Taxpayers with Income Tax Income in this study using the statement According to Siti Kurnia Rahayu (2010: 50):

> "The more the number of registered taxpayers, the more people who will pay taxes to the state coffers and are expected to be able to increase tax revenues, it is necessary for the participation and full awareness of the community to pay taxes voluntarily."

According to Mardiasmo (2011: 7) which connects the Number of Taxpayers to Income Tax Income, namely: "Taxpayer is one of the subject of income tax or other types of tax, increasing the number of taxpayers will certainly result in increased Income Tax Income.

Carlos A. Silvani in Siti Kurnia Rahayu (2017: 92) that connects Taxpayer Amount to Income Tax Income:

> "With the effective tax administration will be able to detect and take action by applying strict sanctions to people who have complied with the provisions of the Taxpayer but not yet registered. Increasing the number of Taxpayers will significantly increase the amount of tax revenue ".

2.1.3 Effect of Tax Collection Realization Rate on Target Realization of Income Tax Receipts

The concept that connects Tax Collection with Income Tax Income in this study using statements according to Rochmat Soemitro in Siti Kurnia Rahayu (2010: 189) is as follows:

> "Tax collection is one of the elements of law enforcement in the field of taxation where the purpose of billing itself is to improve taxpayer compliance which of course with such compliance is expected to secure or even more to increase the revenue from the tax sector".

According to Waluyo (2009: 238) states that:

> "Tax collection relates to tax revenue, namely the development of the amount of tax arrears from time to time indicates a very large amount, the increase in the amount of tax arrears has not been offset and disbursement activities, but thus in general tax revenue in the field of taxation is increasing against tax arrears it is necessary Implemented billing ".

2.2 Hypothesis

According Uma Sekaran (2006: 135) put forward the notion of hypothesis as follows: "Hypothesis is a logically expected relationship between two or more variables expressed in the form of a testable statement".

Based on the above framework, the writer tries to formulate hypothesis which is tentative conclusion from research as follows:

H1: The Number of Registered Taxpayers Affects Target Realization Income Tax Receipts

H2: The Tax Record Realization rate affects the Target Realization Income Tax Receipts

III. OBJECT AND RESEARCH METHODS

3.1 Research Objects

Suharismi Arikunto (2001: 5) states that: "The object of research is the scope or matters of the subject matter in a study".

Objects in this study are the number of registered taxpayers, Level of Realization of Tax Billing and Realization of Target Income Tax Income

3.2 Research Methods

According Sugiyono (2013: 24), the meaning of research methods are as follows:

"The research method is basically a scientific way to get data with a specific purpose and usefulness".

In doing this research the author uses descriptive and verification methods.

3.3 Operationalization of Variables

According Sugiyono (2010: 58) Operational variables are: "Everything that shaped what is set by the researchers to learn so obtained information about it, then drawn conclusions.

Operationalization of variables is needed to determine the type, indicator and scale Of the variables involved in the study, thus testing the hypothesis with Statistical tools can be done correctly in accordance with the title of research on The effect of the number of registered taxpayers and the realization rate of tax collection on the realization of income tax revenue targets

3.4 Data Collection Techniques

According Sugiyono (2009: 308) Data collection techniques are:

"The most important step in the research, because the purpose of the research is to get the data. Data collection techniques can be done by observation, interviews, questionnaires, documentation and the combined four ".

Data collection techniques that will be used by the author in this research is by way of documentation that is searching and collecting data about things in the form of transcript notes, books, newspapers, magazines, notes, rapot, agenda and so on (Arikunto, 2006: 158).

3.5 Unit Analysis

According to Maholtra (2007: 215) the unit of analysis is: "Individuals, companies and other parties who respond to treatment or action by researchers in his research".

The unit of analysis used in this study is the Company. Companies that serve as unit of analysis in this research is Tax Office Primary Majalaya. The reason for choosing KPP Pratama Majalaya

3.6 Sampling Techniques

According to Uma Sekaran (2008: 122) the definition of the sample is defined as follows: "The sample is a portion of the population consisting of a selected number of members of the population".

In this research the sampling technique used by the author is to use nonprobability technique that is saturated samples or often called total sampling. According Sugiyono (2013: 124) Saturated sample is "Determination technique samples by taking all members of the population as respondents or samples".

In this study the authors take the number of samples on the entire population during the last 5 years for the year 2012-2016 at the Tax Office Primary Majalaya.

3.7 Hypothesis Testing

According to Andi Supangat (2007: 293) the meaning of hypothesis testing is: "One way in statistics to test" parameter "population based on sample statistics, to be accepted or rejected at a certain level of significance.

Hypothesis:

Ho.$\beta 1$ = 0 The Number of Registered Taxpayers has no effect on the Realization of the Target of Income Tax

Ha.β1 ≠ 0 The Number of Registered Taxpayers gives effect to the Realization of Target of Income Tax

Ho.β2 = 0 The Tax Record Realization rate has no effect on the Realization of the Target of Income Tax

Ha.β2 ≠ 0 The Tax Collection Realization rate has an effect on the Realization of Target of Income Tax Receipts

IV. RESEARCH RESULT AND DISCUSSION

4.1 Research Results

4.1.1 Dexriptive Analysis

4.1.1.1 Descriptive Analysis of Number of Registered Taxpayers

From the data obtained from KPP Pratama Majakaya that the number of Taxpayers selau increase every year from 2012-2016. But the amount is not in accordance with the number of Taxpayers who reported the SPT. It appears that the amount is smaller than the registered taxpayer. So that will affect the difficulty of achieving the target of Income Tax Income.

Increasing the number of Taxpayers is inseparable from the activities of the National Tax Census through extensification is done continuously and get a positive response from the public. Decrease in the number of taxpayers due to the low taxpayers who dilaoprkan SPT is due to the lack of understanding of the Taxpayer the provisions of taxation so that makes Taxpayers are reluctant to register and report the tax return.

4.1.1.2 Descriptive Analysis of Tax Collection Realization Level

From data obtained from KPP Pratama Majalaya that the level of realization of tax collection using forced mail fluctuation. It can be seen that from 2012-2012 the increase and decrease the number of forced mails issued. But the number of casualty disbursements always does not reach the target every year.

The low issuance of the Forced Mail is caused by the awareness of some Taxpayers have fulfilled their obligations by paying their tax arrears before maturity so that no issuance of forced mail issued by the Primary Tax Office Majalaya and The cause of the high issuance of Letter of Force is still many problems seen in the billing process Tax one of them often find Taxpayers who have arrears but do not want to pay the tax debt in accordance with the time period has been ditepkan so that the nonpayment of the arrears resulting in increased tax arrears and the issuance of forced mail is growing.

4.1.1.3 Descriptive Analysis of Target Realization of Income Tax Receipts

From the data obtained from KPP Pratama Majalaya from 2012-2016 only one year that the amount of revenue realization of its income tax reach the target that is in 2012 only. The rest of the year 2013-2016 does not reach the visible target of the smaller amount of realization compared to the targeted each year.

The cause of the decline in the Realization of Target Income Tax is caused by the low awareness of the new and registered taxpayers of their tax obligations by not paying the tax debt and it can be said that the taxpayer has violated the regulations so that given the sanction or taxpayers tend to neglect their obligations so that tax revenue decreases and lack Socialization of taxation conducted to the public so that the community is not very understand about the rules of taxation that have been determined, and increased Realization Target Acceptance of Income Tax due to the increased socialization to the community and grow awareness of the community to meet its tax obligations by paying taxes payable in accordance with the maturity Has been notified as well as the Taxpayer does not violate the rules that have been determined.

4.1.2 Verifikatif Analysis

1. Classical Assumption Testing

a. Test Normality Assumption. According Suliyanto (2005: 71), if the value of Asymp. Sig> 0.05 then the standardized residual value is said to be spreading normally. Asymp probability value. Sig. (2-tailed) obtained from the Kolmogorov-Smirnov test of 0.916. Since the value in the Kolmogorov-Smirnov test is greater than the 5% (0.05) error rate, it is concluded that the regression model is normally distributed.

b. Assay Test of Multicollinearity. According to Suliyanto (2005: 75), the model is said to be non-multicolinier if the VIF value <10. VIF values obtained show no strong correlation between independent variables, this is indicated by the VIF value of the two independent variables is still smaller than 10 That is equal to 1,377 and it can be concluded there is no symptom of multicollinearity between the two independent variables.

c. Test Assumptions Heteroscedasticity. According Suliyanto (2005: 74), the model is said to be no heteroscedasticity if the value of Sig. > 0.05. It is seen that the points spread randomly and spread both above and below the number 0 on the Y axis. It can be concluded that there is no heteroskedasitas in the regression model, because there is no clear pattern and the spots that spread above and below the number Zero on the Y axis.

d. Test Autocorrelation Assumptions. According to Suliyanto (2005: 85), if the Durbin-Watson value is between dU to (4-dU), then the assumption does not occur autocorrelation fulfilled. The value of Durbin-Watson (D-W) = 1.924, while the number of variables (k) = 3 and the sample number (n) = 60, obtained lower limit

value (dL) = 1.514 and upper limit value (dU) = 1.651. Due to the Durbin-Watson value of regression model = 1.924 and greater than the upper limit (dU) 1,651 and less than 4 - 1.651 (4 - dU)), it was concluded that the regression model had no autocorrelation

2. Multiple Linear Regression Analysis

Based on the result of the regression obtained can be interpreted each Coefficient as follows:

a. Constants of -2.301; Meaning if the Number of Registered Taxpayers and the Level of Realization of Tax Billing value is 0, then the Realization of the Target of Income Tax the value is -2.301.
b. Regression coefficient of variable Number of Registered Taxpayers (X1) of 1.148; Meaning that if other independent variables are fixed and Registered Taxpayer Increases 1%, the Realization of Target Income Tax (Y) will increase by 1,148.
c. The regression coefficient of variable rate of Realization of Tax Billing (X2) is 3,818; Meaning that if other independent variables are fixed and the realization rate of tax billing increases 1%, then the realization of revenue tax revenue target (Y) will increase by 3,818.

4.1.2.1 Effect of Number of Registered Taxpayers on Realization of Target of Income Tax

1. Correlation Analysis
   The correlation between the Number of Registered Taxpayers and the Realization of the Target of Income Tax is 0.480 with a positive direction. Means the Number of Registered Taxpayers has a moderate relationship with the Realization of the Target of Income Tax. This can be seen from the correlation value is between 0.40 to 0.599 which is classified as being. Positive relationship means, any increase in the Number of Registered Taxpayers then it will increase the Realization of Target Income Tax Income and vice versa.
2. Coefficient of Determination
   Coefficient of Determination Number of Registered Taxpayer to Realization of Target of Income of Income Tax that is equal to 23,04%. This means that the number of registered Taxpayers only give effect of 23.04% of the realization of income tax revenue target while the remaining amount of 76.96% is the influence given by other factors not examined in this study such as the number of effective taxpayers, taxpayer compliance, Collection, taxpayer awareness, tax administration implementation (Yosi Widia Sari, 2014).
3. Hypothesis Testing
   The results obtained from the tally for the Number of Registered Taxpayers (X1) of 2.695. With a significant level (α) of 5%, and degrees of freedom (df) = 57, then

obtained ttable value of 2.002. So it can be concluded tcount> ttable (2,695> 2,002) and it can be concluded that Ho is rejected and H1 accepted. In conclusion, the Number of Registered Taxpayers has significant effect on the Realization of Target of Income Tax at Primary Tax Office of Majalaya.

4.1.2.2 Effect of Tax Collection Realization Rate on Target Realization of Income Tax Receipts

1. Correlation Analysis

   The correlation between the rate of tax billing realization and the realization of the target of income tax receipts when the realization rate of tax billing unchanged is 0.500 in the positive direction. It means the Realization Level of Tax Billing has a moderate relationship with the Realization of the Target of Income Tax. This can be seen from the correlation value is between 0.40 to 0.599 which belong to the category of being. Positive relationship means, any increase in Realization Rate of Tax Billing then it will increase the Realization of Target Income Tax Income and vice versa.
2. Coefficient of Determination

   Coefficient of Determination Tax Ralization Rate of Tax on Target Realization of Income Tax Receipts that is equal to 25%. This means that the realization rate of tax refunds only gives 25% effect on the Realization of Income Tax Receipts Target while the remaining 75% is the influence given by other factors not examined in this research such as the effective taxpayer amount, taxpayer compliance, collection system, awareness of Mandatory Taxes, and the implementation of tax administration (Yosi Widia Sari, 2014)
3. Hypothesis Testing

   Obtained tcount value for Realization Rate of Tax Billing (X1) equal to 2,997. With a significant level (α) of 5%, and degrees of freedom (df) = 57, then obtained ttable value of 2.002. So it can be concluded tcount> ttable (2.997> 2.002) and it can be concluded that Ho is rejected and H1 accepted. In conclusion, the Tax Record Realization rate has a significant effect on the Realization of Target of Income Tax at Primary Tax Office of Majalaya.

4.2 Discussion

4.2.1 Effect of Number of Registered Taxpayers on Realization of Target of Income Tax

The result of the research done has got correlation value between Number of Registered Taxpayer with Realization of Target of Income of Income Tax when Level of Realization of Tax Billing unchanged is 0,480, It means Number of Registered Taxpayer have medium relationship with Realization of Target of Income Tax. This can be seen from the correlation value is between 0.40 to 0.599 which belong to the category of being.

Positive relationship means that any increase in the Number of Registered Taxpayers will increase the Realization of Target of Income Tax. Then a large percentage of the influence of the Number of Registered Taxpayers on the Realization of Income Target of Income Tax that is

equal to 23.04%. Judging from the result, the influence of Number of Registered Taxpayer to Target Realization of Income Tax is less dominant. This means that there is another factor of 76.96% which can affect the Realization of Target of Income Tax Income such as, effective Taxpayer, taxpayer compliance, collection system, Taxpayer awareness, tax administration implementation, etc. (Yosi Widia Sari, 2014) .

Suggestions In order to increase the number of registered taxpayers, KPP should improve the socialization or guidance by collecting all taxpayers in each KPP region about the importance of tax for development in Indonesia so that it can increase the awareness of the taxpayers to pay their tax obligations in accordance with Provisions of applicable laws and regulations and may increase the Realization of Target of Income Tax.

These conditions prove and answer the phenomena that have been mentioned previously as happened in KPP Pratama Majalaya in 2013 until 2016 Actual Target Acceptance of Income Tax can not reach the target that has been determined, but the number of registered taxpayers increased from 2013 until 2016. With These results indicate that other factors are more predominantly affecting the Realization of Target Income Tax Revenue compared to Number of Registered Taxpayers, such other factors as the number of effective taxpayers, taxpayer compliance, collection system, taxpayer awareness, tax administration implementation, Yosi Widia Sari, 2014).

The results of this study support the hypothesis Number of Registered Taxpayers Affect the Realization of Target Income Tax Income. The study also supports previous research on the Number of Registered Taxpayers on income tax receipts made by Rukiman and Sarisiti (2011), Nanik Fitriani (2013), and Amina Lamutu (2013) stated that the Number of Registered Taxpayers significantly affects the Realization of Target of Revenue Income Tax and this research reinforce the liaison theory that is said by Siti Kurnia Rahayu (2010: 50) that The more the number of mandatory Taxes registered, the more people who will pay taxes to the state treasury and are expected to be able to increase tax revenue, Participation and full awareness of the community to pay taxes voluntarily.

4.2.2 Effect of Tax Collection Realization Rate on Target Realization of Income Tax Receipts

`The results of research that has been done got correlation value between Realization Rate of Tax Billing with Realization of Target of Income of Income Tax when Level of Realization of Tax Billing unchanged is equal to 0,500, meaning Realization Rate of Tax Billing have medium relation with Realization of Target of Income of Income Tax. This can be seen from the correlation value is between 0.40 to 0.599 which belong to the category of being.

Positive relationship means any increase in the amount of Realization Rate of Tax Billing will increase the Realization of Target of Income Tax. Then a large percentage of the effect of Realization Rate of Tax Billing on the Realization of Income Target of Income Tax is 25%. Judging

from the result, the effect of Realization Rate of Tax Billing on Target Realization of Income Tax is less dominant. This means that there is another factor of 75% which may affect the Realization of Target of Income Tax Income such as, effective Taxpayer, taxpayer compliance, Collection system, Taxpayer awareness, tax administration implementation, and others (Yosi Widia Sar, 2014).

Suggestion to increase the Realization of Income Target of Income Tax through Level of Realization of Tax Billing, it is recommended that KPP can conduct tax collection optimally, either passive billing such as by giving appeal to taxpayer to make payment of tax before maturity, as well as active billing by letter Published. An optimized tax collection is expected to increase the Realized Target of Income Tax Receipts.

These conditions prove and answer the phenomena that have been mentioned previously as happened in KPP Pratama Majalaya in 2012 until 2016 which shows that the taxpayer does not fulfill its obligation to pay the arrears despite the active billing of the issuance of a forced letter, seen from the amount of disbursement received Lower than the amount that should be obtained. With these results indicate that other factors are more dominantly affect the Realization of Target Income Tax Revenue compared with Level Realization of Tax Billing, other factors such as the number of effective taxpayers, taxpayer compliance, collection system, taxpayer awareness, tax administration implementation, (Yosi Widia Sari, 2014).

The results of this study support the hypothesis of Realization Rate of Tax Billing on Target Realization of Income Tax Receipts. The study also supports previous research on the realization rate of tax collection on the realization of revenue tax revenue target that has been done by Ginting (2006), and Akbar Kundibyo Montazeri (2014) stated that the realization rate of tax collection has significant effect on the Realization of Target of Income Tax and this research Reinforces the tepri said by Waluyo (2009: 238) that the tax collection is related to tax revenue, namely the development of the amount of tax arrears from time to time shows a very large amount, Increase the amount of tax arrears

This has not been offset and disbursement activities, but thus in general tax revenue in the field of taxation is increasing against tax arrears hence the collection needs to be done.

V. CONCLUSIONS AND SUGGESTIONS

5.1 Conclusions

Based on Problem Identification, Problem Formulation, Framework for Thinking, Research Hypotheses, Research Results and Discussion on the Number of Registered Taxpayers and Level of Realization of Tax Billing on the Realization of Target Income Tax Income, the authors draw the following conclusions:

1. The Number of Registered Taxpayers gives effect to the Realization of Target of Income Tax. This means that if the Number of Registered Taxpayers increases then the Realization of Target Income Tax Income also increased as well as vice versa.
2. The Realization Rate of Tax Billing gives Influence to the Realization of Target of Income Tax. This hail means that the Tax Record Realization rate increases then the Target Realization of Income Tax Income also increases as well as vice versa.

5.2 Suggestions

After the authors give conclusions from the results of research on the effect of Number of Registered Taxpayers and Level of Realization of Tax Billing on the Realization of Target Income Tax Income, the authors provide the following suggestions:

5.2.1 Practical Tips:

1) In order to increase the number of registered taxpayers, KPP should improve the socialization or direction to all taxpayers in each KPP region about the importance of tax for development in Indonesia so that it can increase the awareness of the taxpayers to pay their tax obligations in accordance with the provisions Prevailing laws and regulations and may increase the Realization of Target of Income Tax.
2) In order to increase the Realization of Target of Income of Income Tax through the amount of Realization of Tax Billing, it is recommended that KPP can conduct tax collection optimally either through passive billing or active billing. An optimized tax collection is expected to increase the Realized Target of Income Tax Receipts.

5.2.2 Academic Suggestion:

The results of this study are expected to reinforce previous theories, especially about the Number of Private Taxpayers, the Level of Realization of Tax Billing on the Realization of Target Income Tax Income. And this study can be a reference for the next researcher, by examining the same variables, the same method but uni analysis, different populations and samples. In addition, the authors suggest to add a period of years to be researched and add other objects in order to strengthen the results of research.

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Attachment

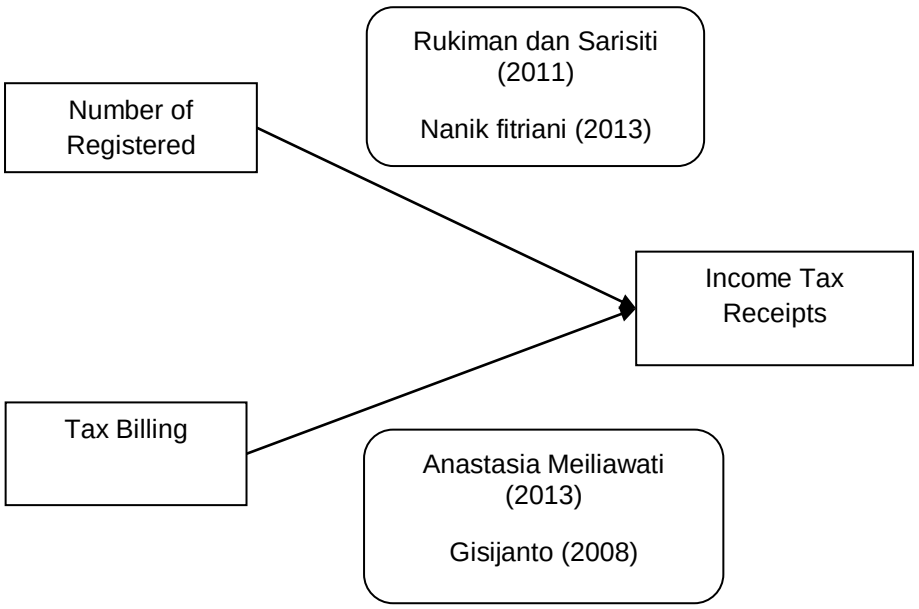


Figure 2.1

Research paradigm

Table 3.1

Operational Variables

Variabel	Konsep	Indikator	Skala
Number of registered taxpayers (X1)	Personal Person or entity intended to have taxation rights and obligations in accordance with the tax laws and regulations including paying taxes. (Gunandi 2013:7)	Number of Taxpayer Identification Number (NPWP) registered. (Waluyo, 2011: 24)	Rasio
Realization rate of tax billing (X2)	A series of actions from the apparatus of the Directorate General of Taxes dated to the Taxpayer does not settle either part or all of the tax obligations owed according to the applicable Taxation	Number of Forced Letters issued.	Rasio

	law. (Moeljo Hadi, 2001:2)	 (Siti Resmi, 2014:57)	
Realization of income tax revenue target (Y)	Increased tax revenue is measured in the amount of tax realized in the current tax year. (Euphrasia Susy Suhendra. 2010)	Amount of tax revenue realization. (Euphrasia Susy Suhendra. 2010)	Rasio

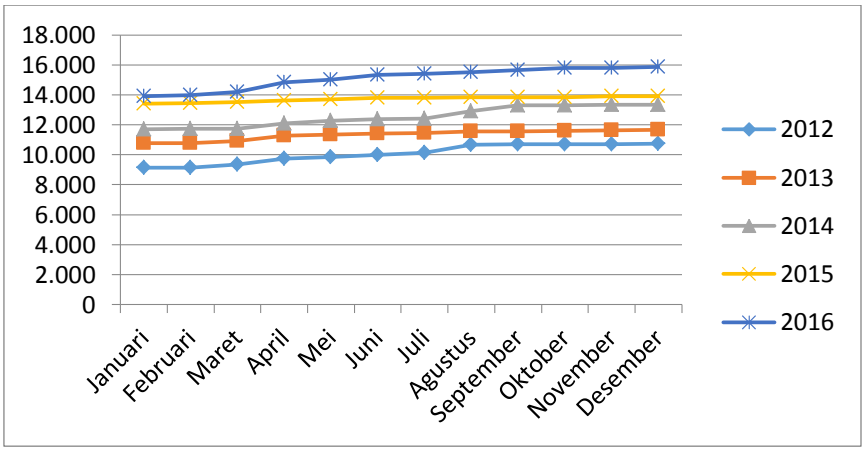


Figure 4.1
Graph of Number of Registered Taxpayers at Tax Office Primary Majalaya Period 2012-2016

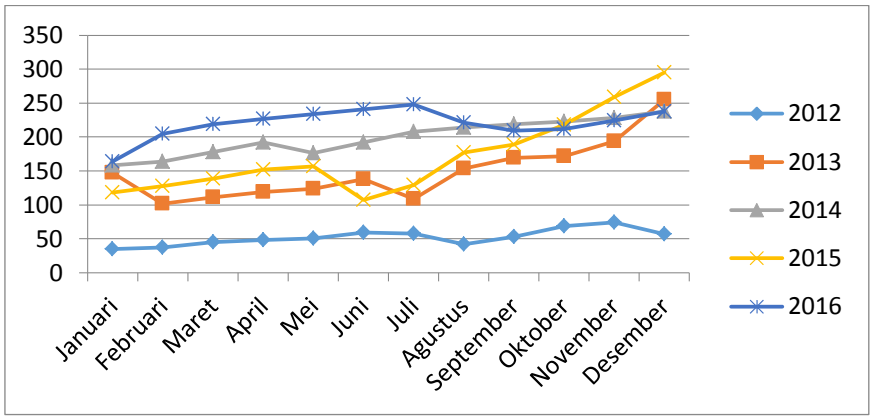


Figure 4.2
Graph of Realization Rate of Tax Billing at Tax Office Primary Majalaya Period 2012-2016

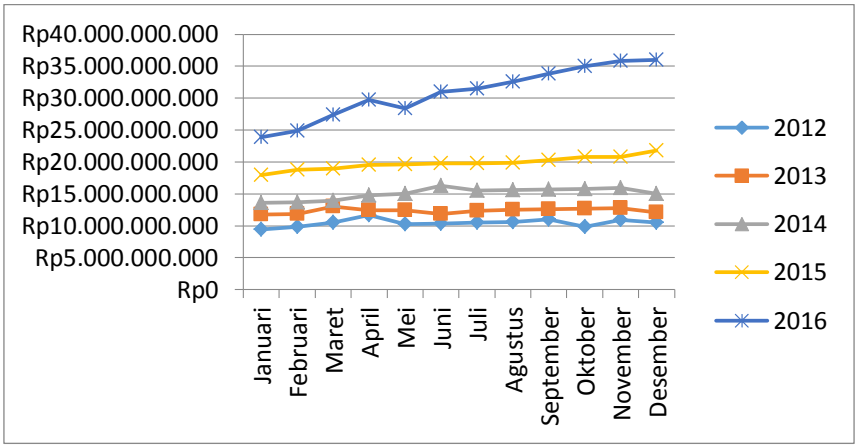


Figure 4.3
Graph of Realization of Target of Income of Income Tax at Tax Office Primary Majalaya Period 2012-2016

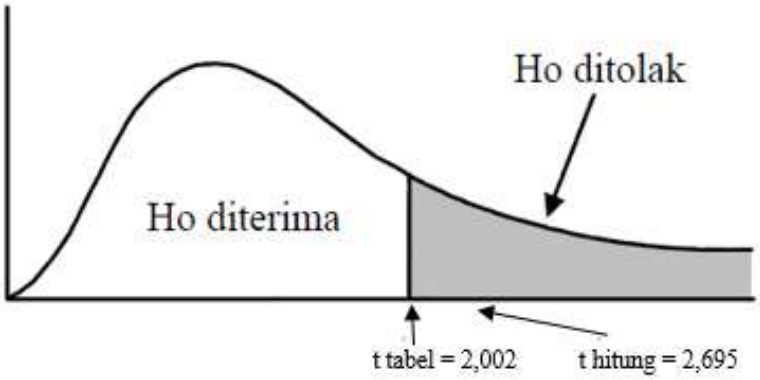


Figure 4.6
Hypothesis Curve Hypothesis Testing Number of Registered Taxpayers on the Realization of Target Income Tax Income

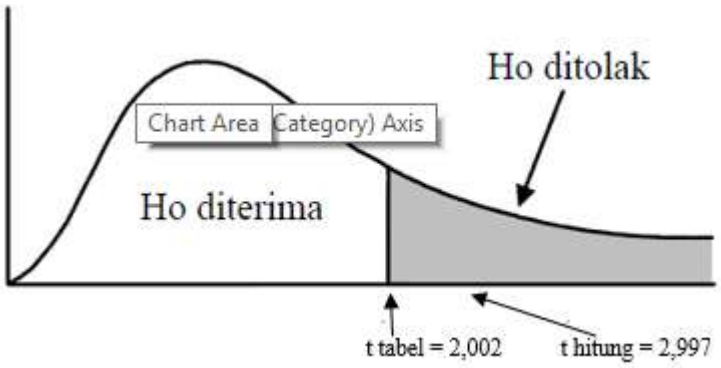


Figure 4.7
Hypothesis Curve Level of Realization of Tax Billing on the Realization of Target of Income Tax Receipts