THE PERSONAL INCOME TAX REVENUE THROUGH TAX BILLING BY FORCED LETTER AND NON TAXABLE INCOME
(Survey on Regional Office of Directorate General of Taxes in West Java I)

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ABSTRACT

The phenomenon that occurred in the Regional Office of the Directorate General of Taxes of West Java I is a forced letter issued by the KPP tends to increase while private income tax revenue decreases. Changes in non taxable income tends to increase and personal income tax revenues increase as it should decrease. This study aims to analyze personal income tax revenue affected by tax billing by forced letter and non taxable income changes.

This research uses descriptive analysis method and verifikatif with quantitative approach. The sampling technique used is purposive sampling. population is 75 data of annual tax revenue report and sample of 30 data of annual tax revenue report. The method of analysis using multiple regression analysis is hypothesis test (t test).

The results indicate that personal income tax revenue is influenced by forced letter and non taxable income changes belonging to medium category. The results of the hypothesis test prove that the personal income tax revenue is influenced by tax billing through forced letter and the change of non taxable income significantly. Two variables that most influence the personal income tax revenue is tax billing by a forced letter.

Keyword *:* ***Personal Income Tax Revenue, Tax Billing by Forced Letter, Non Taxable Income***

I. INTRODUCTION
1.1 Background Research

Tax revenue is the most influential of funding for the country, the size of the tax along with the country's rate of population growth, the economy and political stability (Rimsky K Judissen, 2005:4). The role of taxation in the country of reception of the greater acceptance of proven country that comes from the taxes of nearly 80%, the realization of the acceptance of the State relies heavily on revenues from tax sectors (Supramono, 2010:1).

The realization of income tax receipt as long as this is not optimal, it is caused by a variety of problems, one of which is a lot of income tax arrears are not or not yet repaid by the taxpayer). Tax billing is the actions admonished or warned, charging instantly and simultaneously, published the letter, proposing prevention do execute the hostage seizure and sell the stuff on confiscated to the insurer to pay of tax debts and tax billing costs (Suandy, 2008:173). The purpose of billing is to ensure that tax revenues by the state can be met, billing relates to the action of force to fulfill the main tax obligations, is paying taxes (Soemarso, 2007: 13).

Other factors that affect tax revenue that change of non taxable income. Non taxable income is the income limit for the compulsory private person determine whether need to top individual taxpayer income subject to income tax (Djoko Muljono, 2009:191).

1.2 Formulation of The Problem

1) *What the personal income tax revenue affected by tax billing by a forced letter?*
2) *What the personal income tax revenue affected by a change in non taxable income?*

1.3 Research Objectives

1.3.1 Research Purpose

The purpose of this study is to test the truth of a prediction statement that links independent variables to dependent variables. Namely Personal Income Tax Revenue through Tax Billing by Forced Letter and Change in Non Taxable Income.

1.3.2 Research Objectives

1) *To find out whether or not a person's income tax revenue is affected by tax billing by a forced letter.*
2) *To know personal income tax revenue is affected by changes in non taxable income.*

1.4 The Usability Research

1.4.1 The Practical Usability

Based on the above explanation, then it can be said that the usefulness of the research is to solve the problems that happen personal income tax revenue affected by tax billing by a forced letter and change in non taxable income. Based on theory and empirical evidence generated, then the phenomenon on a personal income tax revenue can be improved by increasing tax billing with the forced letter and change in non taxable income.

1.4.2 Academic Uses

The result of this research were used as empirical science development through testing and the concepts of the existing and expected return can prove the theories of earlier research regarding the personal income tax revenue affected by the tax billing with forced letter and changes in non taxable income.

II. LITERATURE REVIEW, FRAMEWORK OF THOUGHT AND HYPOTHESIS

2.1 Literature Review

2.1.1 Tax Billing by Forced Letter

Tax billing is a series of action in order that the insurer pay off the tax debt and tax billing costs (Diaz Priantara, 2012:110). While the definition of a forced letter is the delivery of letters paying tax debt and tax collection fees (Mardiasmo, 2013:147). So it can be said that the collection of taxes by a forced letter is an act of tax collection through the delivery of forced letter made because the taxpayer does not pay the tax debt. Issuance of forced letter is done if the taxpayer does not perform his tax obligation within the time period specified in the warning letter, further billing is done by the tax bailer of the country (Siti Kurnia Rahayu, 2013:199). Then the indicator for tax billing by a forced letter is a forced letter issued.

2.1.2 Non Taxable Income

Non taxable income is the income limit that is not taxed or the cost of living cost of employees and their families (Johar Arifin, 2009: 197). Non taxable income is the amount of certain income that is not taxable. To obtain the amount of taxable income (PKP) by reducing Net Income with Non Taxable Income (PTKP) (Rimsky K Judisseno, 2004: 68). Then the indicator for non taxable income is the amount of non taxable income on each individual taxpayer.

2.1.3 Personal Income Tax Revenue

Tax receipts are all State revenues derived from Income Tax (PPh), Value Added Tax (VAT), Sales Tax on Luxury Goods (PPnBM), Land and Building Tax (PBB), Land and Building Acquisition Duties, excise and tax (Nufransa Wira Sakti and Asrul Hidayat, 2015: 4). Income tax

is an official levy directed to the public on income received or accrued in the tax year to finance state expenditures (Supramono and Theresia Woro Damayanti, 2010: 55). It can be concluded that income tax revenue are taxes imposed on individuals and entities related to income earned during the year, and may be repeatedly levied during the tax year. The main target of the economic sector is how to get the most out of limited resources. This means that the realization of tax levies on every possible scale of the new economy is considered efficient to be implemented if it can increase tax revenues at least reach a certain amount as expected (Siti Kurnia Rahayu, 2013: 72). Then the indicator of personal income tax revenue is the amount of income tax receipts paid by individual taxpayers.

2.2 Framework

2.2.1 Personal Income Tax Revenue by The Tax Billing with Forced Letter

Ida Zuraida and L.Y Hari Sih Advianto (2011:38) stated that the tax billing functions in securing the acceptance of the state. The large number of tax debts is not collectible, it will have an effect on the decline in the acceptance of the state. Thus, the tax billing should be conducted effectively and efficiently to maintain the security of tax revenue.

2.2.2 Personal Income Tax Revenue by Change in Non Taxable Income

According to Etty Muyassaroh (2012: 42), the change in non taxable income affects personal income tax revenue, because with the increase of non taxable income makes it difficult to increase personal income taxes.

2.3 Hypothesis

Based on the framework of thought above, then the writer decided while in this research are :

H_1 : Personal income tax revenue is affected by tax billing with forced letter.
H_2 : Personal income tax revenue is affected by changes in non taxable income.

III. Research Methods

3.1 Research Methods

According to Sugiyono (2014:2) is the way scientific research methods to obtain data with a specific purpose and usefulness. The scientific method means that research activities are based on scientific traits, namely rational, empirical and systematic way. This research method using descriptive method and verifikatif.

3.2 Operationalization of Variable

In accordance with the title of the research used by the author, namely the personal income tax revenue through tax billing with forced letter and changes in non taxable income, then the corresponding variables in this study are as follows :

1) *Independent Variable*
   The variabl in this study is the tax billing by forced letter (X1) and Change in Non Taxable Income.
2) *Dependent Variable*
   In this research that became bound variable is personal income tax revenue (Y).

3.3 Data Collection Tehniques

Data collection techniques used by the researchers in this study is documentation (filling) by recording data related to unit analysis, interviews or face to face directly to get information related to the officials of the Regional Office of Directorate General of Taxation West Java I and library research (Library Research) by reading books Which is related to the problem that becomes the object of research and read the data of personal income tax report related to KPP Pratama registered in Regional Office of Directorate General of Taxation West Java I.

3.4 Population, Sample, Place and Time of Research

The population in this research was 15 KPP Pratama registered in the Regional Office of the Directorate General of Taxes Wes Java I data personal income tax revenue, tax billing with forced letter and change in non taxable income during the period of 5 years 2012-2016. Then the number of population is 15x5= 75 annual report tax receipt. The sampling technique used in this study is purposive sampling, namely the election of the members of the sample based on certain criteria. The criteria used in this study are as follows:

1) *Tax service office that is registered in the Regional Office of the Directorate General of Taxes Wes Java I.*
2) *There are not lost data or excluding outlier data.*
3) *Has the completeness of the required data starts from the year 2012-2016.*
4) *In 2012-2016, KPP Pratama reported a tax revenue realized in the report on the Regional Office of the Directorate General of Taxes Wes Java I.*

Based on the above theory is the number of samples in this study is 6 KPP Pratama registered in the Regional Office of the Directorate General of Taxes Wes Java I with 5 period is 2012-2016. Then the number of sample is 30 reports annual receipts.

To obtain data and information related to issues that are examined, then the author's research in the Regional Office of the Directorate General of Taxes West Java I, located at Jl. Asia Africa No. 114, Bandung 40261 Tel. 022-4232195.

3.5 Hypothesis Test

To test whether there is a significant influence of the free variable (X) against variable (Y), further testing is performed by using statistical tests with the following steps :

a) *Determines the hypothesis bound variables between the personal income tax revenue through tax billing by forced letter.*

Statistical hypothesis of this research is :

H_0 : $\beta 1 = 0$ *Personal income tax revenue is not affected significantly by the tax Billing with forced letter*.

H_1 : $\beta 1 \neq 0$ *Personal income tax revenue is affected significantly by the tax Billing with forced letter.*

b) *Determine hypothesis among variable bound personal income tax revenue through a variable change in non taxable income.*

Statistical hypothesis of this research is :

H_0 : $\beta 2 = 0$ *Personal income tax revenue is not affected significantly by the change in non taxable Income.*

H_1 : $\beta 2 \neq 0$ *Personal income tax revenue is affected significantly by the change in non taxable Income.*

IV. Result of the Research and the Discussion

1) Personal Income Tax Revenue by Tax Billing With Forced Letter

The result of research that has been done Personal Income Tax Revenue by Tax Billing With Forced Letter is 23.81% and 76.19% influenced by factors that are not examined. *The correlation value obtained personal income tax revenue is affected tax billing by forced letter that is classified in the category of being. Their relationship has a positive meaning that any increase personal income tax revenue.*

Research result from a test of Hypothesis (t-test) that there is value t_{count} *for tax billing by forced letter is 3.109 and* t_{table} *value is 2.052. So it can be inferred the value* $t_{count} > t_{table}$ *(3.109 > 2.052). so it can be decided upon personal income tax revenue affected by the tax billing with forced letter significantly on the Regional Office of the Directorate General of Taxes Wes Java I, Can be seen in picture 4.1 and table 4.1. This is in accoedance with the research conducted by Iqbal Tawakal (2015) and Putri Kurniasari (2016) stating that, "the personal income tax revenue affected by tax billing with forced letter significantly".*

2) Personal Income Tax Revenue by Non Taxable Income

The result of research that has been done Personal Income Tax Revenue by Non Taxable Income is 21,9% and 78,1% influenced by factors that are not examined. The correlation value obtained the personal income tax revenue affected by the change of non taxable income that s classified in the category of being. Negative nature of the relationship it means any increase in non taxable income changes then it will lower personal income tax revenue.

Research result from a test of the hypothesis (t-test) that there is a value of t_{count} for the change non taxable income is -2.970 and value of t_{count} is .2052. So it can be deduced a value of $-t_{count} < -tt_{able}$ (-2.970 < -2.052). In conclusion, the personal income tax revenue affected by change of non taxable income significantly on the Regional Office of the Directorate General of Taxes Wes Java I, can be seen in picture 4.2 and table 4.1. This is in accordance with the research conducted by Nuritomo (2007), Farnika (2013) and Ari Akbar (2012) stating that, "the personal income tax revenue affected by Changes Non Taxable Income significantly".

V. Conclusions and Suggestion

5.1 Conclussions

Based on the phenomenon, hypothesis, research result and discussion of personal income tax revenue affected byy the tax billing with forced letter and changes non taxable income in the Regional Office of the Directorate General of Taxes Wes Java I. It then on the final part of this research, the author draw conclusions as follows :

1) *Personal income tax revenue are affected by tax billing with forced letter. The phenomenon occurs, the force issued a lot but personal income tax revenue decline, it is related to the large number of taxpayers that still there is no willingness to pay off delinquent taxes, still missing a tax collection letter of reprimand, billing at once instantly and tax billing woth force. It ishows if the amount of the tax billing with forced letter increased of personal income tax revenue also increase.*
2) *Personal Income Tax Revenue are affected by Non Taxable Income Changes. The phenomenon that occurs, changes in non taxable income increased and followed by an increase in personal income tax revenue. This is due to the addition of individual taxpayers in each year. With the increase in the limit of non taxable income, it will increase domestic consumption and increase the purchasing power of the community, because usually the income earned is allocated or deducted to pay taxes, now can allocate it for consumption or spending. It shows that the increasing of non taxable income change will decrease income of personal income tax.*
3) *The two variables that affect the personal income tax revenue turns out tax billing variables with a forced letter greater than the change in Non Taxable Income.*

5.2 Suggestion

1) *To increase the personal income tax revenue, advised KPP can do tax billing by socialization of taxation against the tax payers of the regulations so that the providing advisory to taxpayers in order to make a payment of tax before the due date, as well as active billing through forced letter published. Tax billing is done with both expected to increase personal income tax revenue.*
2) *Policies in adjusting non taxable income is very important for the welfare of the community, but before this policy is specified, the policy must consider the global economy by way of doing as review in any policy. The Directorate General of Taxation needs to be increase the number of taxpayers or the tax on the entire extensification KPP Pratama which exist in the the Regional Office of the Directorate General of Taxes Wes Java I in an attempt to improve the personal income tax revenue.*
3) *Individual income tax receipts are more influenced by tax billing by forced letter compared to variables of non taxable income. Then it is advisable for the KPP to pay more attention to the variables whose contributions are large by providing socialization to individual taxpayers.*

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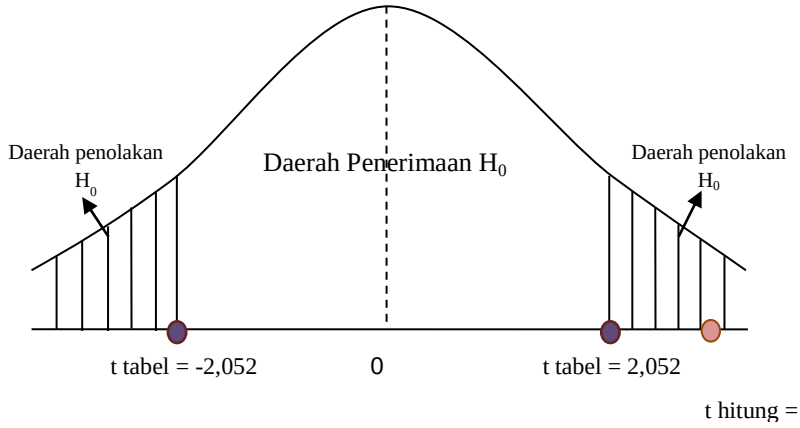
ATTACHMENT

Table 4.1
Hypothesis of Personal Income Tax Revenue by Tax Billing with Forced Letter and Non Taxable Income

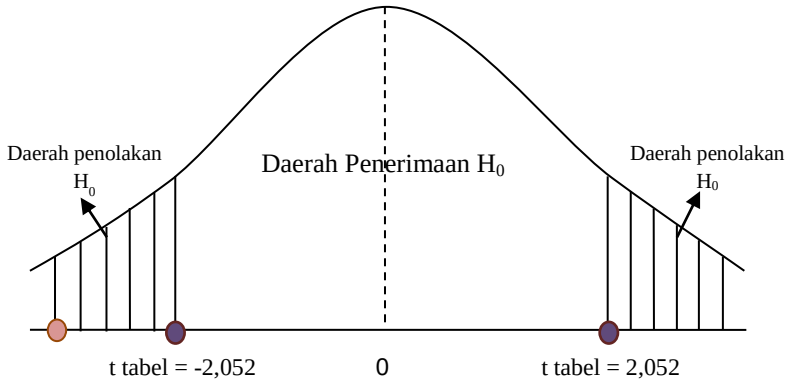
Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.623	2.095		7.744	.000
	Tax Billing by Forced Letter	1.410	4.537	.455	3.109	.004
	Non Taxable Income	-1715.064	577.494	-.434	-2.970	.006

a. Dependent Variable: Penerimaan_Pajak_Penghasilan_Orang_Pribadi



Picture 4.1
Curve of Hypothesis Personal Income Tax Revenue by Tax Billing With Forced Letter



Picture 4.2
Curve of Hypothesis Personal Income Tax Revenue by Non Taxable Income