PENGARUH PENAMBAHAN WAJIB PAJAK BADAN DAN PENERBITAN SURAT TAGIHAN PAJAK TERJADAP PENERIMAAN PAJAK PENGHASILAN BADAN

(Studi Kasus Pada Kantor Pelayanan Pajak Pratama Bojonagara Bandung Periode 2011-2015)

THE INFLUENCE OF ADDED TAXPAYER CORPORATE AND PUBLISHED TAX COLLECTION LETTERS TO CORPORATE INCOME TAX REVENUE

(Case Study At Tax Office Pratama Bojonagara Bandung Period 2011-2015)

Oleh:
Bagja Aditya Nugraha Putra
Siti Kurnia Rahayu
Fakultas Ekonomi Dan Bisnis
UNIVERSITAS KOMPUTER INDONESIA
bagjaanp@gmail.com

ABSTRACT

The phenomenon occurring in the Bojonagara Tax Office is the increase of new corporate taxpayer in KPP Bojonagara Bandung is not accompanied by significant corporate income tax revenue, and the phenomenon that occurred in the KPP Pratama Bojonagara Bandung regarding the issuance of Tax Collection Letters is still the existence of taxpayers who still do not pay Tax arrears charged through the Tax Collection Letter, which impedes the receipt of the Corporate Income Tax.

The purpose of this study is to determine the effect of the addition of corporate taxpayers, and the issuance of tax letters against the receipt of corporate income tax.

This research uses descriptive and verification method with multiple linear regression as analytical technique with the help of SPSS program version 16.0. The population in this study is the report of the number of corporate taxpayers, the report of tax collection letters, and Income Tax Income Report Agency, and Samples used in this study is saturated samples. Data source in this research is secondary data from KPP Pratama Bojonagara Bandung period 2011-2015.

The results showed that the addition of corporate taxpayers, and the issuance of tax bills have an effect on corporate income tax receipts. While the addition of corporate taxpayers and the issuance of tax bills has an effect on corporate income tax receipts.

Keywords: Acceptance of corporate income tax, addition of corporate taxpayer, publication of tax bill.

I. PRELIMINARY

1.1. Background

Taxes have a very important role for the Development of the State, without any relationship in a state will not work properly (Muhammad Iqbal, 2015). Infrastructure development, education costs, health costs, fuel subsidies (BBM), payments of state employees and the construction of public facilities are all financed from taxes (Muhammad Iqbal, 2015). Therefore, the tax is the spearhead of a country's development. Direct and joint payments with taxpayers to directly and jointly implement the tax law for the liberation of state and national development (Muhammad Iqbal, 2015). According to Siti Kurnia Rahayu (2010: 22), Tax is: "Contribution of the people to the state treasury under the law (can be forced) with no lead services (tangent achievement), which directly can and used to finance.

Since 1983 the collection system in Indonesia has changed from an official rating system to a self-assessment system. In the self-assessment system, the taxpayer is given a full consideration, calculate, pay / deposit, and report the indebted tax according to the prevailing tax laws and regulations, while the role of the Directorate General of Taxes is fostering, serving and supervising the tax. According to Suhendra (2010) changes to the tax system for compulsory purposes in the fulfillment of the right to participate in the financing of development by simplifying administration in the field of taxation. Self-assessment systems are also mandatory.

Providing full authority to the taxpayer without risk. In this system there is also a gap that allows not to be reduced by the taxpayer, for it required taxpayer regulation. Ismawan (2000) suggests the weakness of the collection system based on self assessment can still be a consideration in the effort to optimize tax revenue because it should be honest enough to be disclosed.

1.2. Identification of problems

Based on the description of the phenomenon in Background Research above, then the author identifies the problem as follows:

1) Tax revenues still have not reached the target.
2) Increment of corporate taxpayer that is not accompanied by receipt of corporate income tax.
3) Still there are taxpayers who do not pay after the tax bill.

1.3. Formulation of the problem

Based on Problem Identification and Exposure Background Research that has been described above, then the problems that can be formulated are as follows:

1) How much influence the increase of Increase of Corporate Taxpayer to Increase Income Tax Income Agency.
2) How big is the effect of Realization of Issuance of Tax Collection Letters on Income Tax Receipts Income Agency.

1.4. Research Objectives

1.4.1. Research Purposes

The purpose of this study is to know and test a prediction statement that links independent variables to dependent (Kothari, 2008). That is to be able to know the truth of the influence of Increase Income Tax Income Agency by Increasing Increase Taxpayer Agency, and Realization Issuance Tax Collection Letter. Case Study At Bojonagara KPP.

1.4.2. Research Purposes

Based on the formulation of the above problem, the purpose of the research is to examine and analyze:

1) The amount of influence increase the addition of corporate taxpayers to increase income tax on corporate income.
2) The magnitude of the effect of the realization of the issuance of tax bills on the increase of corporate income tax.

1.5. Usefulness Research

1.5.1. Practical Usefulness

For the purposes of scientific development, this study is expected to be useful for re-applying the previous results to solve specific problems that occurred in the study (Uma Sekaran, 2006: 10). From the above explanation of the results of this study is expected to provide solutions

and solving problems that occur related to Increase Income Tax Income Agency by Increasing Increase Taxpayer Agency, and Realization Issuance Tax Collection Letter. Case Study At Bojonagara KPP.

1.5.2. Academic Uses

Usefulness of the results of this study is a continuation of research objectives. If the researcher has completed the research and obtained the results, he or she can be expected to contribute the results to the field under study, the discussion of the usefulness of this research can be important after some research can not tell the actual results what is expected, and the extent of its contribution to the progress of science. (Suharsimi Arikunto, 2006: 99).

The results of this study are used as the development of science through empirical testing and concepts that have been expected to be useful, such as:

1) For the development of science, can provide a new research work that can support the theory related Increasing Income Tax Income Agency by Increasing Increase Taxpayer Agency, and Realization Issuance Tax Collection Letter. Case Study At Bojonagara KPP.
2) For the author, with this research is expected for the writer can apply theory, add insight and gain understanding about Increasing Income of Income Tax Agency by Increasing Increase of Taxpayer of Agency, and Realization of Issuance of Tax Collection Letter. Case Study At Bojonagara KPP.
3) For other Researchers, can be used as reference materials for the development or making of the same research.

II. REVIEW OF LITERATURE, FRAMEWORK FOR THINKING, AND HYPOTHESES

2.1. Literature review

2.1.1. Corporate Taxpayer

According to the KUP Article 1 point 2 in Haula Rosdiana and Edi Slamet Irianto (2011: 74) Taxpayer is an individual or entity, including taxpayers, tax-cutters, and tax collectors who have taxation rights and obligations in accordance with the provisions of legislation taxation.

According to Siti Official (2011: 75) Taxpayer is an individual or entity which according to taxation legislation is determined to perform taxation obligations, including certain tax collectors and tax cutters.

According to Juli Ratnawati, Retno Indah Hernawati (2015: 280). Agency is a group of people and/or capital which is a unity of good doing business including collective investment contract and permanent establishment ".
Researchers use the number of taxpayers as an indicator of the taxpayer in accordance with data obtained from the Tax Office Pratama Bojonagara.

2.1.2. Tax Collection Letters

Siti Rahayu Kurnia (2017: 296) mengungapkan, Tax Collection Letters is a letter issued by the DGT to perform debt collection actions and or administrative sanctions either in the form of interest or fines.

According Djoko Muljono (2010: 86) Tax Collection Letter is a letter to conduct tax bills and / or administrative sanctions in the form of interest and / or a fine.

The tax liability indicator can be measured from the amount of tax payable based on the issuance of tax letters in the Bojonagara Tax Office.

2.1.3. Corporate Income Tax Revenue

July Ratnawati (2015: 269) discloses, Corporate Income Tax is corporate income tax is a tax on income earned or received business entities domiciled in Indonesia.

According to the Official Siti (2011: 74) is the Corporate Income Tax is the income tax is the tax imposed on the subject of tax or income received or obtained in one tax year.

The income tax revenue indicator is the result of tax revenue that can be used as the object of research, to see the amount of tax revenue at the Tax Office Pratama Bojonagara.

2.2. Framework

2.2.1. The Effect of Increasing Taxpayer Entity Against Income Tax Income Agency

Nufransa Wira Sakti (2014: 162) states that the potential for tax revenues is also widely found in individual businesses that have not been registered as taxpayers. Which means if there is a new Taxpayer registered (increased) then the tax revenue will increase as well.

Restu Dwiastika Putra and Dini Wahjor Hapsari (2015) argued that the number of taxpayers of registered entities will automatically increase tax revenue to be obtained. Any increase in the number of corporate taxpayers will be accompanied by a significant increase in the amount of corporate income tax revenue.

While Yesi Arisandi in his research (2015) argued that the addition of corporate taxpayers significantly influence the corporate income tax revenue. The more newly registered taxpayers are also status as effective taxpayers then it will affect the receipt of corporate income tax.

2.2.2. The Effect of Issuance of Tax Collection Letters Against Income Tax Income

According Djoko Muljono (2010: 136) Tax Collection Letter is Tax Collection Letter is a letter to conduct tax bills and / or administrative sanski in the form of interest / fine.

Djoko Muljono (2010: 273) suggests that STP can be issued by the Director General of Taxes through examination or research, on Income Tax, VAT, and PPnBM. With the collection through the issuance of STP then Income Tax Income will increase.

In a study conducted by Vegirawati (2011) states that the Issuance of Tax Collection Letters have a significant effect on corporate income tax revenue. This is due to the collection of invoices can be forced to taxpayer taxpayer. Taxpayers can not avoid the sanctions contained in tax bills. So the tax officers will continue to hunt taxpayers to meet the tax bill.

2.3. Hypothesis

Based on the formulation of the problem that refers to the foundation of the theory and the results of previous research, researchers formulate research hypothesis as follows:
H1: The amount of corporate taxpayer has an effect on the income of the corporate income tax.
H2: Issuance of Tax Collection Letter has an effect on the Income Tax of Corporate Income.

III. RESEARCH METHODS

3.1. Methods Used In Research

The research method used in this research is descriptive and verifikatif with quantitative approach. The pengeritan descriptive method according Sugiyono (2014: 21) is a method used to describe or analyze a research results but not used to make wider conclusions.

According Sugiyono (2014: 8) Verifikatif method is defined as research conducted on a particular population or sample with the aim to test the hypothesis that has been set.

3.2. Operationalization of Variables

Thomas et al. (2010) in I Ketut Swarjana (2015: 49) states Variable Operationaliation is an observational phenomenon that allows researchers to test it empirically, if the predicted outcome is true or false.

According to Umi Narimawati, et al. (2010: 31), the operationalization of variables is defined as the process of decomposition of research variables sub variable, dimension, sub variable indicator, and measurement.

3.3. Data Sources and Data Collection Techniques

3.3.1. Data source

Sugiyono (2014: 137) states secondary data is a source that does not directly provide data to data collectors, for example through others or documents. Sources of data in this study is secondary data in the form of data Income Tax Income Agency at the Tax Office Pratama Bandung Bojonagara.

3.3.2. Data collection technique

Sugiyono (2013: 224) states Data collection techniques is a technique of data collection is the most strategic step in the study, because the main purpose of this research is to get the data. Without knowing the techniques of data collection, the researchers will not get data that meets the established standards. Data collection techniques used by researchers are field research and Library Research.

3.4. POPULATION, SAMPLES, AND PLACE AND TIME OF RESEARCH

3.4.1. Population

Sugiyono (2014: 117) states Population is a generalization region consisting of objects / subjects that have certain qualities and characteristics set by the researchers to be studied and then drawn conclusions.

The target population in this study is the report of the Agency Taxpayer, the Tax Collection Report, and the Report of Income Tax of the Agency on Bojonagara BoP from 2011 to 2015. The reason for that year being the target population of this research is the tax expiration for 5 Year, so the data that can be obtained by researchers only for a period of 5 years.

3.4.2. Sample

Asni Harianti et al (2012: 13) states Sample is part of the population taken through certain ways that also have certain characteristics, clear, and complete that are considered to represent the population.

In this study the authors used the sample saturated as a sample in the study conducted, due to the relatively small population.

The definition of Saturated Sampling (Census) proposed by Ninit Alfiantika (2106: 108) is a sample determination technique when all members of the population are used as a sample.

3.4.3. Place and time of research

The author conducted a study at the Tax Office Pratama Bojonagara which is located at Jl. Sutami Engineer No.1, Sarijadi, Sukasari, Bandung City, West Java (40152).

The time of the research began in March until August 2017.

3.5. Data Testing Method

In this study the scale used is the ratio, then the test method that the data used is the Classic Assumption Test.

Ansofino (2012: 93) reveals a classical assumption test is a statistical requirement that must be met on linear regression analysis based on Ordinary Least Square (OLS).

3.6. Data analysis method

According to Umi Narimawati, et al (2010: 41), understanding of analytical methods is the method of analysis is the process of looking for a process and systematically compile data that has been obtained from the results of field observation, and documentation by organizing data into categories, describing into units, synthesize, organize into patterns, choose what is more important and what will be learned, and make conclusions so easily understood by self and others ".

Researchers analyze the data that has been described by using descriptive analysis method and verifikatif.

3.6.1. Data Analysis Descriptive Method

Sugiyono (2014: 14) defines descriptive method as follows: Descriptive method is research done to know the value of independent variable, either one variable or more (independent) without making comparison or connect with other variables.

Descriptive research is used to describe how the addition of corporate taxpayers, the issuance of tax collection letters, and income tax revenue of the Agency.

3.6.2. Data Analysis Method Verifikatif

According Sugiyono (2014: 31) defines the quantitative analysis as follows: In quantitative research data analysis using statistics. The statistics used can be descriptive and parametical and inferential / inductive statistics. Inferential statistics can be parametric and non-parametical statistics. The researchers used inferential statistics when the study was conducted on a randomized sample. Further data of analysis results are presented and given the discussion. The presentation of data can be tables, frequency distribution tables, line graphs, bar graphs, piechart (pie chart), and pictogram. Discussion of research results is an in-depth explanation and interpretation of the data that has been presented.

3.6.3. Multiple Linear Regression Analysis

Andi Supangat (2007: 352) states the regression line (line of the best fit / estimate line) is, "A line drawn between the points (scatter diagram) in such a way that can be used to estimate the magnitude of one variable based on other variables, and can also be used to determine the kind of correlation (positive or negative) ".

3.6.4. Pearson Correlation

Analysis Sudjana (1989: 152) in Umi Narimawati (2011: 49) states that the correlation test is used to determine whether or not the relationship between X and Y variables, using Pearson correlation coefficient approach.

3.6.5. Partial Determination Coefficient Analysis

Used to see how large the independent variable (X) affect the dependent variable (Y) partially.

3.7. Hypothesis Testing

According to Andi Supangat (2007: 293), the meaning of hypothesis testing is One way in statistics to test the "parameter" population based on sample statistics, to be accepted or rejected at a certain level of significance. In principle, testing this hypothesis is to make a tentative conclusion to make a rebuttal and / or justification of the problem to be examined. As a vehicle for establishing a tentative conclusion, then the null hypothesis is set and the alternative hypothesis ".

In this study to be tested is how much influence the addition of corporate taxpayers and the issuance of tax bills against corporate income tax receipts. By considering the characteristics of the variables to be tested, the statistical test that will be used is through the calculation of regression and correlation analysis, in the analysis using partial testing.

IV. RESEARCH RESULT AND DISCUSSION

4.1. Research result

4.1.1. Descriptive Analysis Results

4.1.1.1. Result of Descriptive Analysis About Added Corporate Taxpayer

Table 4.1 provides information that the addition of taxpayers continue to increase in each year, given the importance of tax then the presence of new taxpayers registered tax revenue will increase.

In Table 4.2 it can be seen that Average Added corporate taxpayer from 2011 - 2015 tends to increase by 4% - 9% per year, at bojonagara prestige tax service office period 2011-2015.

4.1.1.2. Results Descriptive Analysis of Issuance of Tax Collection Letter

Table 4.3 provides information on the amount of disbursement of taxes through tax bills closer to existing tax arrears that is in the year 2013 that is with disbursement of tax arrears of Rp. 5,717,907,309, from the amount of arrears of Rp. 7,035,273,768, this is because in that year the number of taxpayers who have paid their tax arrears along with the fines that have been determined, and the amount of tax disbursement through tax letters most far from the amount of existing tax arrears in 2014 with the amount of disbursement of Rp. 3,425,502,645 of the total outstanding tax arrears amounting to Rp. 16.873.655.896, this is due in that year the number of taxpayers who still do not want to pay the tax arrears after the issuance of tax bills.

In Table 4.4 can be seen bhawa Average Tax Billing letters from 2011 to 2015 tend to fluctuate up and down, in 2012 Tax Collection Letters increased by 61%, while in 2013 and 2014 tax bills decreased by 37% - 40 % Annually but by 2015 the tax bill will increase by 228% per year, at the bojonagara prelama tax service office for the period 2011-2015.

4.1.1.3. Descriptive Analysis Results About Coprorate Tax Income Revenue

Table 4.5 provides information on corporate income tax receipts that close to the target exist in 2013 which amounted to Rp. 24,931,830,446 of the specified target of Rp. 25,978,891,699 this is due to the number of taxpayers who meet their tax obligations in the year, and the amount of income tax revenue that is far from the target exist in 2012 with the value of the amount of income tax realized amounted to Rp. 17.609.101.407 of the specified target of Rp. 36,824,306,008 this is due to the large number of taxpayers who do not carry out their tax obligations in that year.

In Table 4.6 it can be seen that Average Income Tax (Income Tax) Agency from 2011 - 2015 tends to increase. However, in 2012 tax revenues (PPh) of the agency decrease by 18%

per year, but from tofu 2013 to 2015 revenue tax revenue (Income tax) increased by 24% to 64% per year, the tax office pratama bojonagara 2011 - 2015.

4.1.2. Results of Verifikatif Analysis

4.1.2.1. Classic assumption test

a) Normality Test
From Table 4.7 we can see the significance value (Asymp Sig. (2-tailed)) from Kolmogorov-Smirnov test of 0.672 and greater than 0.05. Since the significance value of Kolmogorov-Smirnov test is greater than 0.05 it can be concluded that the regression model has met the assumption of normality.

b) Heteroscedasticity Test
From the scatterplot chart in Figure 4.5 it is seen that the dots spread randomly and spread evenly both above and below the number 0 on the Y axis, so it can be concluded that there is no heterokedaktisitas on the regression model.

c) Multicoleniarity test
Based on table 4.8 seen the tolerance values obtained for both independent variables is equal to 0.878> 0.10 with the value of VIF of 1.138 <10. The results show that the independent variables in the regression model free from multicollinearity problem, then the model has fulfilled one of the requirements to be done Regression testing.

d) Autocorrelation Test
Based on tabe 4.9 Durbin-Watson value obtained for 1.990 Because the DW value is between -2 and +2 or -2 <1.990 <+2, it can be concluded there is no autocorrelation. Based on all test results that have been done above, then concluded the data in this study did not get a violation of the regression assumption.

4.1.2.2. Analysis of Influence of Increase Added Corporate Taxpayer and Tax Collection Letter to Corporate Tax Income Revenue at Bojonagara Pratama Tax Office period 2011-2015

A. Multiple Regresion

Based on table 4.10 obtained from processing through SPSS software

a) Constants of 1.924E9; meaning if the Increment of the Taxpayer of the Agency and Tax Collection Letter the value is 0, then the income of the corporate income tax is 1.924E9 or equal to 0.019249.
b) The regression coefficient of variable Added Taxpayer Agency (X1) of 1.263E6; meaning that if other independent variables are fixed value and the Increment of corporate Taxpayer increases 1%, then the income tax of the Agency (Y) will increase by 1.263E6 or equal to 0.012636. Coefficient of positive value means there is a positive relationship between the Income Taxpayer Agency with income taxpayer Income Tax Agency, the higher Incremental corporate taxpayer then the income tax income Agency will be higher.
c) The regression coefficient of variable tax collection (X2) is 1.525 meaning that if other independent variables are fixed and the number of taxpayers increases 1%, then the income of the corporate income tax (Y) will increase by 1,525. Coefficient of positive value means there is a positive relationship between Tax Collection Letters with receipts of corporate income tax, the higher Tax Collection Letter then the income tax on corporate income will be higher.

B. Correlation Analysis

From table 4.12 can be interpreted as follows:

- The relationship between the mandatory Income Tax Agency and the receipt of corporate income tax

Based on the above table, the information obtained that the correlation coefficient obtained between the Income Taxpayer Agency with the receipt of corporate income tax is equal to 0.605. If interpreted according to the criteria in Syahri Alhusin (2003: 157) then the correlation of the Income Taxpayer of the Agency against receipt of corporate income tax has a high enough relationship. Correlation value marked posistif which indicate that the relationship that happened between the two is unidirectional. Where the higher increment of corporate taxpayer, will be followed also by the higher income tax revenue Agency.

- The relationship between Tax Collection Letters with the receipt of corporate income tax

Based on the above table, the information obtained that the correlation coefficient obtained Tax Collection Certificate with tax revenue tax revenue amounted to 0.551. If interpreted according to the criteria in Syahri Alhusin (2003: 157)) then the correlation of Tax Collection Letters against receipt of corporate income tax has a moderate relationship. Correlation value marked posistif which indicate that the relationship that happened between the two is unidirectional. Where the higher Tax Collection Letters, will be followed also by the higher receipt of corporate income tax.

C. Coefficient of Determination Analysis

Based on Table 4:12 then obtained the value of partial determination coefficient of the variable growth of corporate taxpayers to receipts corporate income tax as follows:

Kd = (0.601) 2 x 100%
= 36.12%

Based on the above calculation, it can be seen that the effect of the variable of the taxpayer increase to the income tax of the Agency is 36.12%, while the rest of 63.88% is the influence given by other factors not examined in this research such as, Forced Letters, tax audit, Economy. While based on table 4:12 then obtained the partial determination of the variable Tax Collection Letter on receipt of corporate income tax as follows:

Kd = (0,551) 2 x 100%
= 30.36%

Based on the above calculation, it can be seen that the effect of the Tax Collection Letter on the income of corporate tax is 30.36%, while the rest of 69.64% is the influence given by other factors not examined in this research.

4.1.3. Hypothesis testing

4.1.3.1. Testing Hypothesis of Added Corporate Taxpayer to Corporate Income Tax Revenue

Based on Table 4:13 can be known thitung value for the variable increase of corporate taxpayers of 3.130. This value will be compared with the ttable value in the t distribution table. With α = 0.05, df = n-k-1 = 20-2-1 = 17, the ttable value is ± 1.740. It is known that thitung for X1 amounted to 3.130> ttable value 1.740, then H0 rejected means the variable addition of taxpayers significant effect on the receipt of Corporate Income Tax.

4.1.3.2. Hypothesis Published Tax Collection Letters to Corporate Income Tax Revenue

Based on Table 4:14 can be known thitung value for variable Tax Collection Bill for 2,722. This value will be compared with the ttable value in the t distribution table. With α = 0.05, df = n-k-1 = 20-2-1 = 17, the ttable value is ± 1.740. It is known that thitung for X1 is 2,722> ttable value

1.740, then H0 is rejected means the variable Tax Collection Letter has a significant effect on income tax income.

4.2. Discussion result

4.2.1. Prediction Results 2016-2020

Based on table 4:15 obtained predictions of corporate income tax income 5 years ahead to come based on the equation formula obtained from the output of SPSS that has been done that is Y = 1.924E9 + 1.263E6 (X1) + 1.525 (X2), then the first year of prediction will begin year 2016 due to the last year of research in 2015. In the first prediction year ie in 2016 the average predictions of corporate income tax revenue per year will increase by Rp. 7.348.104.268, then in the second year of 2017, the average prediction of corporate income tax of Rp. 7,745,658,872, an increase of Rp. 397,554,604 from 2016 prediction, in 2018 predicted the average income of corporate income tax of Rp. 8,414,335,576, an increase of Rp. 668,676,704 from 2017 prediction, in the year 2019 predicted the average income of corporate income tax of Rp. 8,850,611,169, an increase of Rp. 436,275,593 from the prediction of 2018, in 2020 the average prediction of corporate income tax of Rp. 9,050,054,865, an increase of Rp. 199,443,696 from the prediction of 2019. Thus based on the formula obtained income tax corporate income will continue to grow each year due to the average value per year of corporate income tax revenue continues to grow from previous years.

4.2.2. The Effect of Added Corporate Taxpayer to Income Tax Income Agency.

Research that has been done to produce correlation value between Increment of corporate taxpayer to acceptance of Corporate Income Tax that is equal to 0605 which pertained in category of high relation. It can be seen from the correlation value between 0.61 to 0.80 which is categorized as high enough and positive relation means that every increase of Increase of Taxpayer of the Agency then it will increase the amount of Income Tax of Income Body and vice versa when Added Taxpayer Agency decrease then the amount of Income Tax Income Body will decrease.

4.2.3. The Effect of Published Tax Collection Letters to Income Tax Income

Research that has been done to produce correlation value between Tax Collection Letters to the income of Corporate Income Tax that is equal to 0.551 which belongs to the category of relationship high enough. This can be seen from the correlation value between 0.41 to 0.60 belonging to the moderate category and the positive relationship means that every tax collateral letter will increase the income tax revenue and vice versa when the tax collection letter decreases the amount of receipt Corporate Income Tax will decrease.

V. CONCLUSIONS AND SUGGESTIONS

5.1. Conclusion

Based on problem identification, problem formulation, frame of mind, research hypothesis, research result and discussion about the effect of taxpayer increment of body and letter of invoice of tax on income of corporate income tax obtained from Tax Office Pratama Bojonagara period 2011-2015, writer draw conclusion as follows:

1. Increment of corporate taxpayer influence to corporate income tax at Bojonagara Pratama Tax Office, the number of taxpayer additions every year to reconcile the income tax receipt of the body, where when corporate taxpayers increased the income tax on the body will increase, vice versa When the corporate taxpayer increase decreased then the income of corporate income tax will also decrease, but the phenomenon that occurs in KPP Pratama Bojonagara taxpayer incremented but not accompanied by the addition of income tax revenue significant (not according to target) because there are still some taxpayers who Still has not performed its tax obligations such as paying taxes and reporting the SPT.

2. Tax bills affect the corporate income tax at Bojonagara Pratama Tax Office, any increase in tax arrears will affect income tax revenue, where when the number of tax bills increased, the income tax on the body will increase, vice versa when the Letter Tax bills decreased then the income of the corporate income tax will also decrease but the phenomenon that occurs in KPP Pratama Bojonagara, where the amount of tax payable based on receivables received tax still not affect the receipt of corporate income tax significantly, because not all realized, this is due Because there are still taxpayers who still do not pay or perform tax obligations after the tax bills.

5.2. Suggestion

5.2.1. Practical Tips

Tax Office should provide strict sanctions against taxpayers who are negligent in performing their tax obligations, sanctions given to taxpayers is in the form of fines, as defined in the tax laws.

Based on the conclusions that have been mentioned above, the researchers provide suggestions that can be used as input to the Agency as follows:

1) We recommend the LTO melalakukan socialization to those who have not become taxpayers about the importance of taxes for the country's development and for the welfare of the community, and the growing interest of taxpayers to want to do their tax obligations.
2) We recommend that KPP sanction more to the taxpayers who do not pay taxes after the issuance of tax bills.

5.2.2. Academic Suggestions

1) For Science Developers
   Suggested in subsequent research to do the same research, with the same method that is descriptive and verifikatif but the unit of analysis and different samples in order to obtain conclusions that support the theory of taxation and the concept generally accepted.
2) For Other Researchers
   It is hoped that other researchers can better provide empirical proof of concept has been assessed that the corporate income tax revenue was influenced by the increase of corporate tax payers and tax bills.

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ATTACHMENTS

Table 4.1
Average Increase Added Corporate Taxpayer at the Tax Office Primary Bojonagara Period 2011-2015

No	Periode	TAHUN				
		2011	**2012**	**2013**	**2014**	**2015**
1	Maret	956	1.253	630	755	774
2	Juni	5.032	4.760	6.522	6.570	2.541
3	September	830	1.145	775	983	870
4	Desember	870	1.211	874	875	5.432
5	Jumlah	**7.688**	**8.369**	**8.801**	**9.183**	**9.617**
Minimum		830	1.145	630	755	774
Maximum		5.032	4.760	6.522	6.570	5.432
Rata -Rata		1.922	2.092	2.200	2.296	2.404

Sumber :Kpp Pratama Bojonagara / data diolah 2017

Table 4.2
Average Development of Added Corporate Taxpayer at Tax Office Primary Bojonagara

Tahun	**2011**	**2012**	**2013**	**2014**	**2015**
Wajib Pajak Badan	1.922	2.092	2.200	2.296	2.404
Perkembangan		9%	5%	4%	5%

Table 4.3
Average Published Tax Collection Letters at the Tax Office Primary Bojonagara Period 2011-2015

No	Periode	TAHUN				
		2011	**2012**	**2013**	**2014**	**2015**
1	Maret	999.534.822	2.204.680.988	642.457.258	444.950.334	658.680.955
2	Juni	2.698.379.045	4.344.720.709	3.394.776.699	1.675.889.310	3.350.443.650
3	September	955.890.323	1.125.877.966	785.766.239	644.340.321	942.540.776
4	Desember	938.986.074	1.332.581.125	894.907.113	660.322.680	6.280.785.601
5	Jumlah	**5.592.790.264**	**9.007.860.788**	**5.717.907.309**	**3.425.502.645**	**11.232.450.982**
Jumlah Tunggakan		**10.191.028.527**	**12.434.730.609**	**7.035.273.768**	**16.873.655.896**	**21.429.418.565**
Minimum		938.986.074	1.125.877.966	642.457.258	444.950.334	658.680.955
Maximum		2.698.379.045	4.344.720.709	3.394.776.699	1.675.889.310	6.280.785.601
Rata -Rata		1.398.197.566	2.251.965.197	1.429.476.827	856.375.661	2.808.112.746

Sumber :Kpp Pratama Bojonagara / data diolah 2017

Table 4.4
Average Progress of Published Tax Collection Letters at the Tax Office of Pratama Bojonagara

Tahun	**2011**	**2012**	**2013**	**2014**	**2015**
Surat Tagihan Pajak	1.398.197.566	2.251.965.197	1.429.476.827	856.375.661	2.808.112.746
Perkembangan		61%	-37%	-40%	228%

Table 4.5
Average Corporate Income Tax Revenue (PPh) Agency at Bojonagara Pratama Tax Office Period 2011-2015

No	Periode	TAHUN				
		2011	2012	2013	2014	2015
1	Maret	4.509.743.585	4.014.678.325	3.880.791.046	3.288.116.486	5.475.634.227
2	Juni	8.676.301.085	7.361.478.331	12.476.234.214	17.200.533.044	17.506.371.448
3	September	4.111.049.574	3.058.992.546	4.260.969.011	5.333.657.799	8.047.416.504
4	Desember	4.144.230.739	3.173.952.205	4.313.836.175	5.591.248.422	20.536.835.585
5	Jumlah	**21.441.324.983**	**17.609.101.407**	**24.931.830.446**	**31.413.555.751**	**51.566.257.764**
Target		**28.723.230.760**	**36.824.306.008**	**25.978.891.699**	**38.504.907.974**	**61.011.462.299**
Minimum		4.111.049.574	3.058.992.546	3.880.791.046	3.288.116.486	5.475.634.227
Maximum		8.676.301.085	7.361.478.331	12.476.234.214	17.200.533.044	20.536.835.585
Rata -Rata		5.360.331.246	4.402.275.352	6.232.957.612	7.853.388.938	12.891.564.441

Sumber :Kpp Pratama Bojonagara / data diolah 2017

Table 4.6
Average Development of Corporate Income Tax Revenue (PPh) of the Agency at the Tax Office Pratama Bojonagara

Tahun	2011	2012	2013	2014	2015
Penerimaan Pajak Penghasilan (Pph) Badan	5.360.331.246	4.402.275.352	6.232.957.612	7.853.388.938	12.891.564.441
Perkembangan		- 18%	42%	26%	64%

Table 4.7

Kolmogorov Smirnov Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		20
Normal Parameters[a]	Mean	-.0000005
	Std. Deviation	3.32722613E9
Most Extreme Differences	Absolute	.162
	Positive	.107
	Negative	-.162
Kolmogorov-Smirnov Z		.724
Asymp. Sig. (2-tailed)		.672

a. Test distribution is Normal.

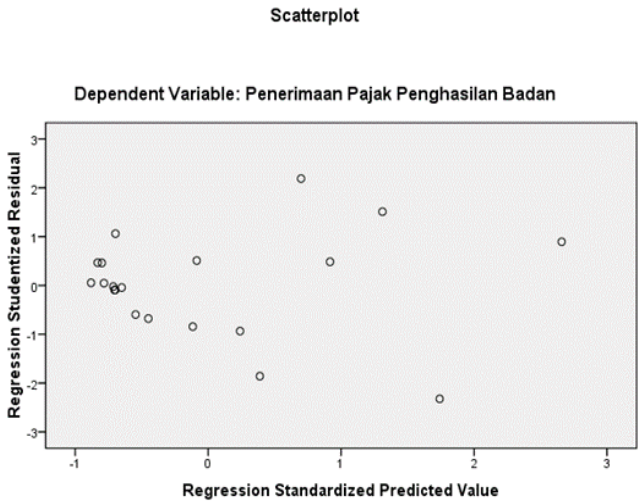


Figure 4.5

Heteroscedasticity Test

Table 4.8
Multikolinearity Test

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Pertambahan Wajib Pajak Badan	.878	1.138
	Surat Tagihan Pajak	.878	1.138

a. Dependent Variable: Penerimaan_Pajak_Penghasilan Badan

Table 4.9
Autocorrelation Test Result

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.780[a]	.608	.562	3.518E9	1.990

a. Predictors: (Constant), Surat Tagihan Pajak, Pertambahan Wajib Pajak Badan

b. Dependent Variable: Penerimaan Pajak Penghasilan Badan

Table 4.10
Estimation Results of Regression Equation

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.924E9	1.324E9		1.453	.164		
	Pertambahan Wajib Pajak Badan	1.263E6	403593.726	.507	3.130	.006	.878	1.138
	Surat Tagihan Pajak	1.525	.560	.441	2.722	.014	.878	1.138

a. Dependent Variable: Penerimaan Pajak Penghasilan Badan

Table 4.12
Coefficient Correlation Partial

Correlations

		Penerimaan Pajak
Pertambahan Wajib Pajak Badan	Pearson Correlation	.605**
	Sig. (2-tailed)	.000
	N	60
Surat Tagihan Pajak	Pearson Correlation	.551**
	Sig. (2-tailed)	.000
	N	60

**. Correlation is significant (2-tailed).

Table 4.13
Hypothesis Test Coefficient Added of Corporate Taxpayer to Income Tax Income

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.924E9	1.324E9		1.453	.164		
	Pertambahan Wajib Pajak Badan	1.263E6	403593.726	.507	3.130	.006	.878	1.138
	Surat Tagihan Pajak	1.525	.560	.441	2.722	.014	.878	1.138

a. Dependent Variable: Penerimaan Pajak Penghasilan Badan

Table 4.14
The Coefficient of Tax Hypothesis Test of Tax Collection Letters to Corporate Income Tax Revenue

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.924E9	1.324E9		1.453	.164		
	Pertambahan Wajib Pajak Badan	1.263E6	403593.726	.507	3.130	.006	.878	1.138
	Surat Tagihan Pajak	1.525	.560	.441	2.722	.014	.878	1.138

a. Dependent Variable: Penerimaan Pajak Penghasilan Badan

Table 4.15
Predicted Average Corporate Income Tax Revenue of 5 Years Upcoming

$\hat{Y} = 0.019249 + 0.012636 (X_1) + 1.525 (X_2)$			Rata-rata Penerimaan Pajak Penghasilan Badan
Tahun	**0.012636 (X_1)**	**1.525 (X_2)**	
2016	2.183	Rp. 1.748.825.599	Rp. 7.348.104.268
2017	2.235	Rp. 1.818.951.206	Rp. 7.745.658.872
2018	2.264	Rp. 1.732.348.408	Rp. 8.414.335.576
2019	2.276	Rp. 1.792.922.724	Rp. 8.850.611.169
2020	2.272	Rp. 1.980.232.137	RP. 9.050.054.865