VALUE ADDED TAX REVENUE (VAT) INFLUENCED BY THE NUMBER OF ENTREPRENEURS TAXABLE AND RESTITUTION TAX

(RESEARCH ON KPP MAJALAYA)

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ABSTRAK

This research is based on the fact that there are problems that had occurred the country tax receipts in on valueadding are continuing to decrease while the number of taxable entrepreneurs in the industry are risen by the end of the methodology that was used of these tests are descriptive analysis and verifikatif .The method of analysis using the method of analysis of multiple regression .The technique of the sample in this research was with the methods unsupported sample saturated .Percent of the population in this research was the data as of the monthly report made available here monday as many as a criminal and be numbered 60 from year 2012 until 2016.

The result of this research prove in simultaneous the number of entrepreneurs in the industry are with the discharge touches taxes and restitution taxes on valueadding in also had an impact in a significant way on either earnings of taxes had not yet .This partial anyone had showed that the the number of entrepreneurs in the industry are taxable in a significant way in indonesia increased by only had a significant effect on the country tax receipts in promote better behavior values and restitution taxes on valueadding in a significant way in also had an impact on either earnings taxes on valueadding.

Keywords: taxable entrepreneurs, taxes and tax restitution increase in value

I. INTRODUCTION

Achievement of national development in determined by the ability of a nation egypt or some existence and service in developing the welfare of the community. Indonesia as a country growing constantly commit great crimes oppressors tyrants national development in a wide array of fields to improve the citizens welfare. A goal for development of a country can be achieved if fund owned by the government in development funding comes too easily an ability which is required self fulfilling without adequate. The country tax

receipts in are one source of funds that had been used to finance the construction (Waluyo, 2011:2).

Tax (value added tax) is one of the state tax revenue that can be used to fund the construction of a country, tax revenue for the second largest contributor in structure tax revenues after income tax (Irawan, 2014). Tax value could be described as a substitute for sales tax, because sales tax target needs not development to promote state income, encourage exports, and equity encumbering (Mardiasmo, 2013:293). Vat position is important to state income (Mardiasmo, 2013:293).

Increase in value tax charged on every purchase of goods and / or services. Almost all products that the community needed / services are the worn vat. Vat in effect in indonesia on 1 april 1985 that is the result of tax reform in 1983 (Simanjuntak and Sincere, 2012).

The current as manifested by bambang brodjonegoro (2016) is realization of tax revenue until the end of the first quarter 2016 reached rp.203.4 trillion have not fulfill hope because affected low income tax value of. Low vat cause realization of tax revenue nationally until the end of march 2016, lower rp.4 trillion in the period last year by rp.199.4 trillion.

One of the factors that affect taxable sub-contractors are tax revenue. Taxable entrepreneurs is a person or agency responsible for the conduct of collect the tax liability, deposit and report of tax owed (Haula rosdiana, 2011:206). An obligation entrepreneurs taxable institute pkp is levied added tax ppn on goods and services that it, make an invoice a tax on each activity the surrender of bkp/healthcare benefits in the customs and paid the results of his about value-added tax owed all of a sudden or the term tax (Siti kurnia rahayu, 2010:164).

A requirement for expressed as an entrepreneur taxable (PKP) are entrepreneurs who did the goods / services taxable with total revenues dirty. Businessman taxable (PKP) required to collect tax (value added tax) of any buyers and users (Astrid budiarto, 2016:15). Similarly according to (Siti kurnia rahayu, 2010:164) basically every entrepreneur who did the taxable goods and services taxable in the customs must be confirmed as an entrepreneur taxable, but small businessmen its limit set with financial minister decree.

And other factors affecting tax revenue is restitution tax value.Restitution vat according to the director general of tax number per-122 / pj. / 2006 is excess taxes input against taxes output in a time of tax certain that the turned back (Purwono, 2010:96).

Based on problems that emerged in kpp pratama majalaya bandung, the number of taxable entrepreneurs in 2016 increased but has not kept pace with value-added tax revenue is declining in the same year, it also applies to restitution value-added tax

increases significantly every 2016 but has not kept pace with value-added tax revenue that increase significantly in the same year (Ayi Miraz Sidiq, 2017).

2. THE CONCEPTUAL AND HYPOTHESES

2.1. A literature study

Entrepreneurs in the industry are taxable (the taxable income) can be expressed as an entrepreneur who bequeaths a goods or services with the discharge touches a tax based on undang-undang value added tax ppn and 1984, i should not be of small scale entrepreneurs who its constraints such distribution shall be stipulated by the decree of the finance minister sri mulyani state except with the command of inisiatipnya own (Mardiasmo, 2013:274). Been disclosed in the research there are companies of taxable used to measure entrepreneurs in the industry are taxable (Abuyamin Bin H.Abas 2015:356).

According to Djuanda and Lubis (2011:121) the restitution of Value Added Tax can be expressed as a reduction in the payment of value added tax incurred as the amount of the input tax paid is greater than the amount of the income tax levied on the tax period ". According to Trisni Suryarini and Tarsis Tarmudji (2012:150) the occurrence of Value Added tax refund if in a tax period the amount of input tax is greater than the output tax, then the difference is the excess tax that can be compensated with tax payable in the next taxable period or can be returned. As for the variable indicator of Value Added Tax Restitution is the amount of return of tax overpayment.

Furthermore, Siti Kurnia Rahayu (2010:231) states Value Added Tax is a tax imposed on the factors of production in each company line in preparing, producing, distributing and trading goods or providing services to consumers. Then according to Losina Purnastuti, Rr. Indah Mustikawati (2006:30) Realization of Value Added Tax is an indicator of Value Added Tax.

2.2. The framework of thought and hypotheses

According to Siti Resmi (2011:5) the number of Taxable Entrepreneurs (PKP) that fulfill their obligations in the delivery of Taxable Goods / Services (BKP) subject to tax under VAT and PPnBM law, affect the potential of Value Added Tax. Furthermore, according to Untung Sukardji (2012:98) the restitution of high value added tax will reduce the acceptance of value added tax.

The results of the study formerly practiced by Dedy Setya Utama Pansiangan and Yohanes Kresna (2014) say that businesses taxable significant to value-added tax revenue. Next the results of the study Fauzi and Syahrul (2012), Linda Yuliana for (2010), akhiruddin for (2010) and wandha supit, dkk (2014) prove that restitution value-added tax to exert an influence upon value-added tax revenue.

Based on the definition and the framework of the kind of thinking that has been stated in earlier hence hypothesis peneletian this is

H_1 : The rising numbers of entrepreneurs in the industry are taxable added up because the number has had a significant effect on either earnings taxes on valueadding.

H_2 : Payment of restitution the disbelievers does not increase taxes on valueadding to have no significant influence on either earnings taxes on valueadding.

3. Research Methodology.

3.1. Research Methods

This research uses the method descriptive and verifikatif with the quantitative approach. Research methodology descriptive used to describe the results of the study, while research methodology verifikatif used for testing the truth the theory and a hypothesis that has been mentioned experts on the links between the number of entrepreneurs taxable, restitution vat, and acceptance of vat.

3.2. Data Sources and Data Collection Techniques

Sources of data used in this study is secondary data, because it uses data that has been processed by data collectors. Secondary data are generally in the form of evidence, records or historical reports that have been compiled in published and unpublished archives. In this study, the main source is the Tax Office, so the data obtained in this study is data that already exist in the Tax Office Pratama Majalaya Bandung.

This study uses literature study or literature study by studying documents in the form of books, reports and regulations related to the variables studied

3.3. Population and Sample and Place and Time of Study

Population in this research is monthly report which contains information Number of Taxable Entrepreneur, VAT refund and realization of Value Added Tax Revenue of 60 report from year 2012 until 2016.

Determination of the number of samples to be processed from the population should be done with the appropriate sampling technique. The sampling technique used in this study is saturated sampling.

Menurut Sugiyono (2013:84) The technique of determining saturated samples can be done if all members of the population are used as a sample and if the population is relatively small, less than 30 people, or in other words the researcher wants to make generalizations with very small errors. The saturated sample may also be expressed as a census, in which all members of the population are sampled.

The report given by KPP Pratama Majalaya is as follows:

1) Report Number of Taxable Entrepreneurs (PKP) in KPP Pratama Majalaya every month of 2012 - 2016.
2) Report the amount of tax refund reimbursement in KPP Pratama Majalaya every month of 2012 - 2016.
3) Report on the amount of realization of value added tax at KPP Pratama Majalaya every month of 2012 - 2016.

Based on the above explanation, the sample in this study is the data report of PKP Amount, VAT Refund, and VAT Reception in 2012 - 2016 taken from each month as much as 60 months in KPP Pratama Majalaya.

This research was conducted at Tax Office Primary Majalaya located at Road Map no. 7 Bandung 40232. The time of the research began in September 2017 until April 2018.

3.4. Data Testing Method

The statistical test used in this study is multiple linear regression with the aim to predict the effect of the number of taxable entrepreneurs and the restitution of value added tax on the receipt of value added tax. In the use of multiple linear analysis, it is necessary to test classical assumptions consisting of normality test, multicollinearity test, heteroscedasticity test, and autocorrelation test.

Correlation coefficient analysis is used to explain the strength and direction of the relationship between independent variables with dependent variable. Determination Coefficient Analysis (KD) is used to see how much independent variable (X) has an impact on the dependent variable (Y) expressed in percentage. The magnitude of the coefficient of determination is calculated by using the following formula:

$$Kd = r^2 \times 100\%$$

Sumber: Umi Narimawati (2010:50)

As to know the contribution of partial influence, can be known from the multiplication between beta value which is standardized coefficient of regression (standardized coefficients) with zero-order which is partial correlation.

3.5. Hypothesis testing

The significant level used in this study is 5% The statistical hypothesis to be tested in this study is

Ho : β1 = 0 There is no relationship that the Number of Entrepreneurs Taxable to the Value Added Tax Revenue.

Ha : β1 ≠ 0 There is a significant relationship number of taxable entrepreneurs to the dependent variabel of tax acceptance of value added value.

Ho : $\beta_2 = 0$ There is no significant relation of VAT refunds to the dependent variabel of VAT Receipts.

Ha : $\beta_2 \neq 0$ There is a significant relationship of VAT Restitution to the dependent variable of VAT Receipts.

4. RESEARCH RESULT

1. Multiple Linear Regression Equation

Before the formation of the regression model will be tested the classical assumption first so that the model formed to give the correct estimation. The results of the classical assumption test show normal distribution, there is no multicollinearity among the variable number of taxable entrepreneurs and the restitution of value added tax, no heteroskedasitas on the regression model and no violation of the regression assumption.

The result of Linear Regression Multiple Regression in this research is stated in equation as follows:

Y= 1.116E10 + 7.640E6 (X1) + -1,799 (X2).

From the result of multiple linear regression equation, each variable can be interpreted as follows:

- Constant value of 1.116E10 means that if the number of taxable entrepreneurs and the restitution of value added tax is 0, then the income tax is 1.116E10.
- The regression coefficient of the variable Number of Taxable Entrepreneurs (X1) is 7.640E6, meaning that if other independent variables are fixed and the Number of Taxable Entrepreneurs increases 1%, then the Value Added Tax (Y) revenue will increase by 7.640E6.
- Regression coefficient of Value Added Tax (X2) is equal to -1,799, it means that if other independent variables are fixed and Value Added Tax Restitution increases 1%, then Value Added Tax (Y) revenue will decrease by -1,799.

2. Correlation coefficient test results

Based on the value of the correlation coefficient for the Number of Taxable Entrepreneurs with tax revenue pertamaban Value of 0.585 which results in the score interval between 0.40 - 0.599. This shows that there is a correlation between the Number of Taxable Entrepreneurs with the receipt of Value added tax. Positive value indicates that there is a unidirectional relationship between the Number of Taxable Entrepreneurs with the first tax revenue Value, where if the Number of Taxable Entrepreneurs increases then the acceptance of Value added tax will rise.

Based on value of correlation coefficient for Restitution of Value Added Tax with Value Added tax of equal to - 0,326 which result is included in score interval between 0,20 - 0,399. This indicates that there is a low correlation between the Restitution of Value Added Tax and the receipt of Value Added Tax. Negative Value indicates that there is an opposite relationship between the Restitution of Value Added Tax and the Value Added Tax Income, where if the Value Added Tax Restitution increases then the value added tax revenue will decrease, and vice versa if the Value Added Tax Restitution is low then the value added tax revenue will increase at Tax Office Primary Majalaya 2012-2016.

3. Coefficient Testing Results Determination

Based on the value of partial determination coefficient of variable Number of Taxable Entrepreneurs on Value Added Tax Revenue of 34.22%, while the rest equal to 65.78% is the influence given by other factors not examined while for variable Restitution of Value Added Tax to Acceptance of Income Tax value of 16.28%, while the rest of 83.72% is the influence given by other factors not examined.

4. Hypothesis Testing Results

- **The Effect of Number of Taxable Entrepreneurs on Value Added Tax Revenue.**

Based on the tcount obtained at 5.444, it is between ttable (-2,002 and 2,002), in accordance with hypothesis testing criteria that H0 is rejected and H1 accepted, it means partially significant influence Number of Taxable Entrepreneurs to the dependent variable of value added tax at Tax Office Primary Majalaya.

- **The Effect of Restitution on Value Added Tax to Value Added Tax Revenue.**

Based on the tcount obtained -2,599, is between the ttable (-2.002 and 2,002), in accordance with the hypothesis testing criteria that H0 is rejected and H1 accepted, it means partially there is a significant influence of Value Added Tax Restitution to the dependent variable of value added tax.

5. CONCLUSIONS AND SUGGESTIONS

5.1. Conclusions

1. Number of Taxable Entrepreneurs has an effect on Value Added Tax at Primary Tax Office Majalaya with medium relations category. Not influencing the number of taxable income taxpayers for income tax receipts because many taxable entrepreneurs do not perform their obligations.
2. Restitution of Value Added Tax has an effect on Value Added Tax at Primary Tax Office Majalaya with Low category of relationship. No effect of tax refunds on income tax receipts because the amount of tax refund reduction is not proportional to the amount of income tax revenue in the budget.

5.2 Suggestions

5.2.1 Practical Tips

1. To increase tax revenue value added taxable entrepreneurs are advised as taxpayers to be obedient in paying income tax and conduct counseling to taxpayers to register himself as a taxable entrepreneur so that tax revenue can increase.
2. To increase the acceptance of value added tax through restitution of value added tax is suggested for better in socialization to the taxpayer so that taxpayers better understand about taxes and tax benefits for the development of the country.

5.2.2 Academic Suggestions

For other researchers it is advisable to conduct research using the same method but with the unit of analysis, the population and samples used differently in order to obtain conclusions that support and strengthen the existing theories and concepts.

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