ACHIEVEMENT OF TARGET REALIZATION OF INCOME TAX ACCEPTANCES AFFECTED BY ADDITIONAL TAXPAYER TAX AND REPORTING ANNUAL SPT (Case Study In KPP X Period 2012-2016)

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ABSTRACT

Acceptance of corporate income tax is still not in accordance with the target set, the solution is the awareness of the taxpayer itself in carrying out its tax obligations such as paying taxes in a timely manner. Increasing the number of corporate taxpayers who report the tax return and registered annually should increase the income tax on corporate income. The phenomenon that occurred in KPP X increase in income tax revenues.

The purpose of this study is to determine how much influence the taxpayers and annual tax return on the acceptance of corporate income tax. Since the addition of corporate taxpayers and annual SPT reporting become Independent variable and receipt of corporate income tax become Dependent variable.

This research type is quantitative research, with descriptive method and verifikatif. The population in this study is the report of taxpayers, annual tax returns, and corporate inco me tax returns on KPP X from 2012-2016.Data is processed by descriptive table approach with help software SPSS 16.0.

Statistical test used is multiple linear regression analysis, pearson correlation analysis, partial determination coefficient analysis, hypothesis test (t test). The SPT reporting has a positive and significant effect on corporate income tax revenue.

keyword : Increase of Corporate Taxpayer, Annual Report of SPT, Receipt of Corporate Income Tax

I. PRELIMINARY

1.1 Background

The phenomenon that occurs in the Income Tax Income has not been on target, the realization of corporate income tax revenue continues to decline from the period 2011 amounted to Rp21, 8 trillion, 2012 Rp12, 5 trillion, 2013 Rp8, 2 trillion, 2014 Rp10, 9 trillion and 2015 Rp5.3 trillion (Ken Dwijugiateadi, 2016.

The phenomenon that occurs in KPP X is the Increase in Taxpayer New Agency in KPP X is not accompanied by significant corporate income tax revenue, this is because the taxpayer body itself is still there who do not pay taxes or deliver SPTnya (Yuni, Staff KPP X , 2017). From the above phenomenon it is concluded that there are still many registered taxpayers who still do not carry out their tax obligations such as delivering Notice (SPT) (Yuni, KPP X Staff , 2017).

1.2 Identification of Research Problems

Based on the background of problems that have been described

above, it can be identified existing problems are:

1) *Tax revenue is not yet targeted.*
2) *The addition of corporate taxpayers who are not accompanied by receipt of corporate income tax*
3) *The reporting rate of notification letters is not proportional to the receipt of corporate income tax.*

1.3 Formulation of the problem

Based on some of the things described in the reason of the title selection, then formulated the problem as follows:

1) *How big is the influence of the increase of Increase of Corporate Taxpayer to Receipt of Income Tax.*
2) *How big is the effect of Reporting of Notification to Receipt of Income Tax.*

1.4 Research Objectives

1.4.1 Research Purpose

The purpose of this study is to find the truth of the influence of Income Tax Income by Increasing the Increase of Taxpayer Agency, and Reporting Annual SPT.

1.1.1 Research purposes

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

1) *The magnitude of the effect of Increasing Increase Increase Taxpayer Agency to Receipt of Corporate Income Tax.*
2) *The amount of influence of Reporting of Notification to Receipt of Corporate Income Tax.*

1.2 Usefulness Research

1.2.1 Practical Usefulness

The results of this study are expected to provide solutions and problem solving that occur related to achieving the realization of target corporate income tax that is affected by the addition of the number of corporate taxpayers and increase the number of annual SPT reporting.

1.2.2 Academic Uses

The results of this study are used as science development 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 to Achievement of Target Realization of Income Tax Income by Increasing Increase of Corporate Taxpayer, and Reporting of Annual Tax Return. Case Study At KPP X*
2) *For the author, with this research is expected for the writer can apply theory, add insight and gain understanding on Achievement of Target Realization of Income of Income Tax Agency by Increasing Increase of Corporate Taxpayer, and Reporting of Annual Tax Return. A Case Study of the X KPP.*
3) *For other Researchers, can be used as a reference to the development or making of the same research.*

II. REVIEW OF LITERATURE, FRAMEWORK FOR THINKING AND HYPOTHESES

2.1 Literature review

2.1.1 Agency Taxpayer

2.1.1.1 The definition of corporate taxpayer

According to Law No.28 of 2007 on General Provisions and Tax Procedures, article 1 point 3, the Agency Is:

"A group of persons and / or capital which is a unity that does business or does not undertake business which includes limited liability company, limited partnership, other company, BUMN or BUMD with name and in any form, firm, joint venture, pension fund, , foundations, mass organizations, socio-political organizations , or other organizations, including collective investment contracts and BUT ".

2.1.1.2 Agency Taxpayer Indicators

According to Lainutu (2013: 347) corporate taxpayer is:

"The total amount of an individual or entity which, under the terms of taxation, is determined to perform tax obligations".

2.1.2 Reporting of the Annual Tax Return

2.1.2.1 Definition of Reporting of Annual Tax Return

Reporting of the Annual Letter of Notification by Gunandi (2016: 758) is:

"Tax knowledge is a task undertaken by the government for Taxpayers to understand, be aware of taxes and comply with the general provisions of taxation. So that the taxation activities work effectively and efficiently and achieve its goals ".

2.1.2.2 Notice of Annual Reporting Indicators

The annual SPT indicator in this study uses the rationale of Edi Irianto (2013: 232) which says that:

"The way to report the tax is to report the Notice Letter by the taxpayer, with two types of Notice namely SPT Masa and SPT Tahunan".

2.1.3 Income Tax Income (PPh) Agency

2.1.3.1 Definition of Income Tax Income (PPh) Agency

According to Juli Ratnawati (2015: 269) Corporate Income Tax is:

"Tax on income earned or received by a business entity domiciled in Indonesia".

2.1.3.2 Indicators of Income Tax Income (PPh) Agency

indicators of income tax revenue is the proceeds of tax revenue that can be made the object of research, to see the amount of tax revenue in the KPP X.

2.2 Framework

2.2.1 Influence of corporate taxpayer against income tax Income (pph) Agency

Nufransa Wira Sakti (2014: 162) states that:

"If there is a new Taxpayer registered (increase) then the tax revenue will increase also ".

2.2.2 The Effect of Reporting Notification Letter to Income Tax

According to Rahmad, Herawati and Dandes (2014):

"The number of individual taxpayers who report notification letters greatly affects the personal income tax revenue".

2.2 Research Hypothesis

Based on the framework described above, the authors draw the research hypothesis as follows:

Hypothesis 1: There is Influence of Number of Corporate Taxpayer to Receipt of Corporate Income Tax

Hypothesis 2: There is Influence of Reporting of Notification to Income Tax of Income Agency.

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III. RESEARCH METHODS

3.1 Research methods

The research method used in this research is descriptive and verifikatif with quantitative approach .

3.1 Variable Operationalization

1. *Independent Variables / Independent Variables (X1, and X2)*

The Independent Variables namely : Influence of Increase of Taxpayer Agency, : Annual SPT Reporting

2. *Non-Free Variables / Dependent Variables (Y)*

Dependent variable in this study dependent variable is Y: Acceptance of corporate income tax.

3.2 Data Sources and Data Collection Techniques

3.3.1 Data source

Data Source is divided into two, namely primary data and secondary data. In conducting this research, researchers use secondary data, namely in the form of Income Tax Data Income Agency.

3.3.2 Data Processing Technique

The data collection techniques used in this study are as follows:

1) *Research Field (Field Research)*
2) *Library Research (Library Research)*

3.3 Population, Sample, Place and Time of Research

3.4.1 Population

The target population in this study is the Report of the Number of Corporate Taxpayers, the Annual Report of the Annual Income Tax, and the Income Tax Income Report of the Agency, on KPP X from the Year 2012 - Year 2016. The reason for that year being the target population of this research is the tax expiration for 5 years, so that data can be obtained by researchers only for a period of 5 years.

3.4.2 Sample

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

3.4.3 Place and time of research

The study was conducted on Tax Office X Pratama X Road . In conducting this research, researchers create a research schedule plan that starts from September 2017 to April 2018.

3.4 Data Testing Method

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

3.5 Data analysis method

Pursuant to research purpose, hence method used in this research is descriptive method and verifikatif method. In the implementation, this research uses the type or tool form of descriptive and verifikatif research conducted through data collection in the field.

3.6.1 Descriptive Data Analysis

Descriptive research is used to describe how the addition of corporate taxpayers, Reporting Annual SPT, and Income Tax Income Agency.

3.6.2 Analysis of Verifikatif Data

The verification analysis used in this research is multiple regression analysis, pearson correlation analysis, and partial determination coefficient analysis.

3.7 Hypothesis testing

Testing partially using t test that is to test the influence of each independent variable to the dependent variable, the hypothesis as follows:

a. H_{01} ; $\rho = 0$, *Increase of corporate taxpayer does not affect the income tax of corporate body.*

b. H_{11} ; $\rho \neq 0$, *Increase the corporate taxpayer effect on Income Tax Income Agency.*

c. H_{02} ; $\rho = 0$, *Number of SPT Reporting has no effect to Income Tax of Income Agency.*

d. H_{12} ; $\rho \neq 0$, *Number of SPT Reporting affect to Income Tax Income Agency.*

Criteria Withdrawal Tests:

If using error level ($\alpha = 0,01$) to be tested by two parties, the acceptance or rejection criteria of hypothesis are as follows:

a) *If* $t_{arithmetic} \geq t_{table}$ *then* H_0 *is in the region of rejection, means* H_a *accepted means between variables X and Y have no effect.*

b) *If* $t_{arithmetic} \leq t_{table}$ *then* H_0 *is in the reception area, means* H_a *rejected means between variables X and variable Y no effect.*

IV.RESEARCH RESULT AND DISCUSSION

4.1 Research result

4.1.1 Descriptive Analysis Results

4.1.1.1 Descriptive Taxpayer Agency

The addition of corporate taxpayers in the Primary Tax Office X period 2012-2016 year increased from year to year.

4.1.1.2 Descriptive Reporting of Annual Tax Return

Reporting of SPT at Tax Office Primary X in the year 2012-2016 fluctuated. This is happening in 2013 and 2015 experiencing an increase but in 2014 and 2016 has decreased.

4.1.1.3 Descriptive Income Tax Income (PPh) Agency

The growth of Income Tax Income from Pratama X Tax Office from 2012 to 2016 that fluctuated, it can

be seen as a whole from 2012 until 2015 has increased but in 2016 decreased significantly in the fourth quarter of October-December .

4.1.2 Verifikatif Analysis

A. Classic assumption test

Based on the results of the classical assumption test results showed that the four regression assumptions have been met, it can be concluded that the regression model estimation results have met the BLUE (Best Linear Unbias Estimation) requirement so that said conclusion obtained from the regression model has described the actual situation.

B. Multiple Regression Analysis

The multiple linear regression equation to be formed is as follows:

$$Y = -1,274E10 + 5.127E6 (X_1) + 2.092E7 (X_2)$$

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

a. Constant of -1.24E10 ; meaning if the addition of corporate taxpayers and SPT reporting value is 0, then the income tax corporate income is -1,274E10 .

b. Extra variables regression coefficient taxpayer ($X_{1)}$ of 5,127E6; meaning that if other independent variables are fixed and tax collection increases 1%, then the income of corporate income tax (Y) will increase by5,127E6 . Coefficient of positive value means there is a positive relationship between the addition of corporate taxpayers with corporate income tax revenue, the higher the addition of corporate taxpayers income tax revenue will be higher.

c. The regression coefficient of SPT reporting variable (X_2) is 2.092E7 ; meaning that if other independent variables are fixed and SPT reporting increases 1%, then the income of corporate income tax (Y) will increase by 2.092E7 . Coefficient of positive value means there is a positive relationship between the reporting tax returns with corporate income tax returns, the higher the reporting tax return then the income tax on corporate bodies will be higher.

C. Correlation Analysis

1) Correlation Analysis Between Increasing Taxpayer Agency with Income Tax Income Agency

Obtained correlation coefficient value for the addition of corporate taxpayers with corporate income tax receipts of 0.349 in which the results are included in the interval score between 0.21 - 0.40. This shows that there is a weak relationship between the addition of corporate taxpayers with corporate income tax receipts . The results of a positive calculation between the two variables above shows that there is a direct relationship between the addition of corporate taxpayers with the receipt of corporate income tax , where if the addition of corporate taxpayers increases then the income tax on corporate income will also rise.

2) Correlation Analysis Between Reporting SPT with Tax revenue Income Agency

Provided correlation coefficient value for SPT reporting with corporate income tax receipts of 0.670 which results in the interval score between 0.61 - 0.80. This shows that there is a fairly high correlation between SPT reporting with corporate income tax receipts . The results of a positive calculation between the two variables above shows that there is a direct relationship between SPT reporting with receipt of corporate income tax , where if the reporting of SPT increases then income tax on corporate income will also rise.

D. Determination Coefficient Analysis

It is known that the effect of variable of Addition of Corporate Taxpayer

(X1) to income tax is 13.85% and SPT reporting (X2) contributes 46.69%. So it can be concluded that the most dominant variable of the two variables that affect tax revenue is the reporting of SPT with the amount of influence given by 46.69%.

E. Hypothesis testing

1) Partial Hypothesis Testing Added Taxpayer Agency Against Income Tax Income Agency

The value of $t_{arithmetic}$ obtained by the variable additions of corporate taxpayers amounted to 2,599. This value will be compared to the value of t_{table} in the distribution table t. With df = nk-1 = 20-2-1 = 17, the t-table value for the two-party test is ± 2 , 111. From the above values it can be seen that the value of $t_{arithmetic}$ obtained 2,599, is between the t values of the $_{table}$ (2 , 111 and 2 , 111), in accordance with the hypothesis testing criteria that $H_{0\ is}$ rejected and H_1 accepted, it means the addition of corporate taxpayer influences receipt of corporate income tax .

2) Testing Partial Hypothesis Reporting SPT Against Acceptance Corporate Income Tax

of $t_{arithmetic}$ obtained SPT reporting variable of 4.564. This value will be compared to the value of t_{table} in the distribution table t. With df = nk-1 = 20-2-1 = 17, the t-table value for the two-party test is ± 2.111.From the above values it can be seen that the value of $t_{arithmetic}$ obtained 4,564, is between the t value of the $_{tables}$ (-2,111 and 2,111), according to the hypothesis testing criteria that $H_{0\ is}$ rejected and H_1 accepted, it means the SPT reporting amount has an effect on income tax revenue body .

4.2 Discussion

4.2.1 The Effect of Increasing Taxpayer Entity Against Income Tax Income Agency

From the research that has been done got the correlation value between the addition of corporate taxpayers to corporate income tax revenue is classified in the weak category. Positive relationship means any increase in the amount of taxpayer increase the body will increase corporate income tax revenue. So there is an influence between the addition of corporate taxpayers to corporate income tax revenue at the Tax Office Pratama Bojonagara Bandung, while the influence on corporate income tax revenue from variables not examined in this study such as tax collection, disbursement of taxes, taxpayer compliance, administrative sanctions, and others . If there is a new registered Taxpayer (increase) then the tax revenue will increase as well (Wira Sakti, 2014: 162) .

So the amount of corporate income tax is influenced by the addition of corporate taxpayers . The prediction results for the next year after the year of this study shows the increase in corporate taxpayers experiencing an increase but the income of corporate income tax has decreased, this is answering the phenomenon that has been stated previously such as the increase of new Taxpayer Agency in Bojonagara KPP not accompanied by significant corporate income tax . With this result indicates that other factors more influence tax revenue income from agency tax additions , other factors such as tax collection, disbursement of tax arrears, taxpayer compliance, administrative sanctions, and others .

But some are causing the addition of a low taxpayer is caused by the reduced income / profit of an agency so reluctant to register to become a taxpayer . This has an impact on the addition of corporate taxpayers , so that the income of corporate income tax earned was

small. To overcome this, the Directorate General of Taxation should improve the socialization, rules and sanctions for tax evaders.

Research on the addition of corporate taxpayers to the receipt of corporate income tax that has been done by Yesi Arisandi in his research (2015) argued that the addition of corporate taxpayers significantly influence the corporate income tax. The more newly registered taxpayers are also status as effective taxpayers then it will affect the receipt of corporate income tax ".

4.2.2 Influence of SPT Reporting Against Corporate Income Tax Receipts

From research that has been done got correlation value between SPT reporting to tax revenue income body that is classified in the category high enough . Positive relationship means any increase in tax reportingamount will increase tax revenue income body . So there is an influence between the reporting tax return on tax receipts income body at the Tax Office Pratama Bojonagara Bandung, while the influence on tax revenueincome of variable not examined in this research such as awareness of Taxpayer, warning letter , forced letter, tax bill, and others . taxation policies in order to increase tax revenues are taken in the form of expansion and improvement of taxpayers who report notification letter (Siti Kurnia Rahayu, 2010: 90).

So the amount of corporate income tax revenue is influenced by SPT reporting . The prediction result for the next year after the year of this research shows the reporting of SPT has increased but the income of corporate income tax has decreased, it is answering phenomenon which has been stated previously as there are many taxpayers registered at KPP Bojonagara who still do not run the obligation of taxation such as delivering Notification Letter (SPT) so the taxpayer the agency itself does not pay taxes to make the income of corporate income tax decreased . With these results indicate that other factors more influence thecorporate income tax decreased compared with SPT reporting , other factors such as Taxpayer awareness, warning letters , forced mail, tax bills, and others .

But some that cause low SPT reporting is caused by the taxpayer not being paid by the taxpayer in accordance with the specified time period . This has an impact on the reporting of tax returns decreased , so that the income of corporate income tax earned was small . To overcome this, the Directorate General of Taxation should improve the examination and rules for those who violate tax reporting and payments .

The research on the influence of tax return reporting on the income tax of corporate body done by Ayu Rahayu (2010) at three Tax Service Office in Bandung area, concludes that there is a unidirectional relationship between Taxpayer compliance level marked by the amount of deposit of Notification Letter with income tax revenue in the Tax Office Pratama Bandung Bojonagara and Tax Office Pratama Bandung Cicadas. But there is an opposite relationship in the Tax Office Bandung Karees, meaning that when depositing the Notice of Increase is not offset by increased Income Tax revenue.

V. CONCLUSIONS AND RECOMMENDATIONS

5.1. Conclusion

1) Acceptance of corporate income tax is influenced by the addition of corporate taxpayers, where if the amount of additional corporate taxpayers increases then the income

tax on corporate income will also increase so if vice versa.

2) Corporate income tax revenue is influenced by SPT reporting, whereby if the amount of SPT reporting increases then the income tax on corporate income will also increase if not.

5.2 Suggestion

a. Practical Tips :

After the authors give conclusions from the results of research on the influence of corporate taxpayers and tax rates on income tax receipts (PPh) Agency , the authors will provide some suggestions as follows:

1) In order to increase the taxpayer body continues to increase, better KPP further increase again socialization or direction by collecting all taxpayers in each region KPP about the importance of taxes for development in Indonesia so as to increase awareness of taxpayers to pay tax obligations in accordance with the provisions prevailing laws and regulations and may increase corporate income tax.

2) In order to increase the income of corporate income tax through SPT reporting is suggested taxpayer in correct filling SPT that will be reported so that will not cause error in reporting and also in tax deposit. In addition, the KPP needs to improve the inspection and rules for taxpayers who violate tax reporting and payments. .

b. Academic Suggestions:

In the development of accounting science, especially tax accounting is expected this result can be used as a reference for future researchers can use the same variable, the same method but the unit of analysis, population and different samples or look for other variables that affect corporate income tax revenue. .

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