

## **The Influence of Total Taxpayer of Personnel and Per Capita Income on Income Tax in Indonesia 2017 - 2019**

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### **ABSTRACT**

Taxes are the main source of state revenue which is used to finance all state expenditures. To further optimize state revenue from the taxation sector, the government has made various efforts, namely imposing Tax Reforms by changing the taxation system from manual services to online services and in 2016 the government also created a Tax Amnesty program, which aims to accelerate economic growth and restructuring through the transfer of assets. Apart from that, another goal of the government is to increase tax revenue which will be used to finance development. This research is a quantitative research to determine the effect of the number of individual taxpayers (WPOP) and income per capita on income tax revenue (PPh) in Indonesia. The type of data used is secondary data in the form of time series 2017 - 2019, namely income tax data, the number of individual taxpayers and per capita income. The results showed that simultaneously the independent variables had a significant effect on the dependent variable. Meanwhile, partially (individually) the independent variables have a significant effect on the dependent variable. The variation of the independent variable can explain the dependent 100 percent.

### **Keywords**

Taxes, Income Taxes, Individual Taxpayers, Income Per Capita

### **Introduction**

In Indonesia, one of the potential state revenue revenues is from the tax sector. Taxes contribute on average more than 70% of all state revenues. The addition of registered taxpayers from 2017 to 2019 has increased every year. The significant increase in the number of taxpayers, especially Individual Taxpayer (WPOP), apart from the implementation of tax extensification is also inseparable from the success of the sunset policy program in 2008. As well as the enactment of amendments to the income tax law (Income tax) starting in 2009 which regulate differences treatment for taxpayers who have a taxpayer identification number (NPWP) and those who do not have a taxpayer identification number (NPWP).

The addition of the number of taxpayers is also expected by the government to increase state tax revenue. Judging from the per capita income from year to year, it is also expected that more taxpayers will deposit their taxes so that state revenues will increase as well. On the basis of this statement, the author would like to raise this issue as a Thesis Title, which is about "The Effect of the Number of Individual Taxpayers and Income Per Capita on Income Tax Revenues in Indonesia 2017-2019"

## **Literature Review**

### **Definition of tax**

Taxes are compulsory contributions to the state owed by private persons or entities of a coercive nature based on law, without receiving direct compensation and being used for state needs for the greatest prosperity of the tax. (Law Number 28 of 2007 concerning General Provisions and Tax Procedures). Meanwhile, according to Prof. Dr. RochmatSoemitro, SH tax is the personal tax's contribution to the state treasury based on law (which can be enforced) without receiving reciprocal services (counter-achievement) which can be shown directly and which is used to pay general expenses (SitiResmi, 2011).

### **Definition of Income Tax**

Income tax is a tax imposed on a tax subject on income received or earned in a tax year.

### **Definition of per capita income**

According to Rakiman (2011: 80) a country's per capita income is a measure of the progress of the country, if a country's per capita income is low, it can be ascertained that the economic mechanism of the personal tax in that country has decreased, and vice versa if the per capita income of a country is high, then the mechanism can be ascertained. The economy of the community has increased, but this income is not only obtained from the economic mechanism of the community, there are many factors that affect the decrease / increase in income such as natural conditions that cannot be predicted, this natural condition can change at any time which can cause natural disasters which will make a country's income decrease. This applies to all countries around the world, including Indonesia.

## Research Method

This research is a quantitative study using secondary data on Indonesian state revenues and data on Indonesia's per capita income by years. The secondary data is taken from the ministry of finance website, [www.bps.go.id](http://www.bps.go.id) , [www.djp.go.id](http://www.djp.go.id)

The personal Tax used in this study is all data on state revenue, especially from the tax sector and data on Indonesia's per capita income for the 2011-2017 periods. The method of data analysis in this research is the tool used is descriptive statistical analysis. The classical assumption test was conducted to test whether the regression analysis in this study deviated from the classical assumptions or not through: normality test, multicollinearity test, autocorrelation test and heteroscedasticity test.

Hypothesis analysis uses multiple linear regressions t test to determine the effect of the number of individual taxpayers and income per capita on individual or partial Income tax revenue, the f test is to determine the effect of the number of individual taxpayers and income per capita collectively on Income tax revenue and the coefficient of determination ( $R^2$ ) is used to see the goodness of a multiple linear regression model.

## Hypothesis

In this research, the researcher used the following hypothesis and alternative hypothesis:

1.  $H_1$  = The number of individual taxpayers significantly affects tax revenue
2.  $H_2$  = income per capita significantly affects tax revenue
3.  $H_3$  = The number of individual taxpayers and income simultaneously affects tax revenue

## Results and Discussion

1. The results of data analysis
  - a. Descriptive Statistics
    - 1) The smallest Income tax income value is 25.91, the largest value is 33.66 with a standard deviation of 2.1517
    - 2) The smallest number of Total Individual Taxpayer (WPOP) is 91.18, the largest is 16.95 with a standard deviation of 2.1553
    - 3) The smallest number of Total Individual Taxpayer (WPOP) is 9.72, the largest value is 17.21 with a standard deviation of 2.0475
  - b. Classic Assumptions Test
    - 1) Normality Test

From the Kolmogorov-Smirnov Z test results obtained the Asymptotic Significance value. Sig. (2-tailed) of  $0.789 > 0.05$ . This means that the residual data is declared normal.

## 2) Multicollinearity Test

From the multicollinearity test results, it was obtained that the tolerance value for the variable per capita income and number of individual taxpayers was 0.004 and the VIF was 258.758, respectively. Because the tolerance value is  $0.004 < 0.1$  and VIF is  $258.758 > 10$ , it can be concluded that in this regression analysis there is multicollinearity.

So to obtain multicollinearity-free data, the Multicollinearity test of the  $R^2$  comparison method is carried out using auxiliary Regression model between independent variables. The results obtained are that the main model  $R^2$  of the study is 100% greater than the  $R^2$  auxiliary regression model of 99.6%, this means that this research model is free of multicollinearity.

## 3) Autocorrelation Test

Obtained DW value of 2.093, processed data (N) totaled = 24, and the independent variable (K) as much as = 2, and  $\alpha = 5\%$  obtained  $du = 1.5464$  and  $4-du = 2.4536$ . Because DW 2.093 is greater than the  $du$  limit, namely 1.5464 and less than 2.4536, it can be concluded that there is no autocorrelation.

## 4) Heteroscedasticity Test

From the results of the heteroscedasticity test, the significance value of the income per capita variable was  $0.589 > 0.05$  and the number of individual taxpayers was  $0.530 > 0.05$ , it can be concluded that in this regression analysis, heteroscedasticity free.

## 2. The results of the hypothesis analysis

a. The research results obtained equations

b. Income tax =  $16,975 + 1,213$  (total Individual Taxpayer (WPOP)  $-0,227$  (income per capita)

c. t test

### 1) Hypothesis Testing the Effect of Total Personal Tax on Income tax Receipts.

From the results of the calculation of the significance of t for the variable

personal taxpayers amount of  $0.00 < 0.05$ . This shows that the variable Individual Taxpayer (WPOP) has an effect on Income tax revenue.

- 2) Hypothesis Testing the Effect of Income Per capita on Income tax. From the results of the calculation of the significance of t for the variable income per capita of  $0.000 < 0.05$ . This shows that the variable per capita income has an effect on Income tax revenue.

d. F test

Obtained a significance value of F of  $0.000 < 0.05$ , this means that the number of Individual Taxpayer (WPOP) and income per capita simultaneously have an effect on Income tax revenue.

e. Coefficient of Determination ( $R^2$ )

Obtained R Square value of 1,000. This figure implies that the number of Individual Taxpayer (WPOP) and income per capita have an effect on 100% Income tax revenue.

### **Conclusions and Suggestions**

#### **Conclusion**

- a. The number of Individual Taxpayer (WPOP) has a significant effect on income tax receipts in Indonesia.
- b. Income per capita has a significant effect on income tax revenue in Indonesia.
- c. That the number of Individual Taxpayer (WPOP) and income per capita collectively or simultaneously affect income tax revenues in Indonesia

#### **Suggestions**

Based on the conclusions that have been described, the authors provide several suggestions as follows:

- a. For the government, especially the authorized officers, it is hoped that they will be even more proactive with taxpayers to supervise and improve the quality of services and often provide counseling to the public so that state revenues will increase.
- b. The next researcher is suggested to be able to examine what factors influence the independent variables that the author uses or whether there are other factors outside the independent variables that the author has researched that can increase income tax revenue.

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