The Effect of Tax Collection, Tax Audit, and Taxpayer Compliance on Corporate Income Tax Revenue at The Tax Service Office Pratama Pancoran

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ABSTRACT

This study aims to determine the effect of tax collection, tax Audit, and taxpayer compliance on corporate income tax at The Tax Service Office Pratama Pancoran. The techniques and methods in this study use a quantitative approach, that is using secondary data from data per month during 2017-2022. In the form of monthly corporate income tax revenue reports, monthly tax collection reports, monthly tax audit reports, and monthly corporate taxpayer compliance reports obtained from The Tax Service Office Pratama Pancoran. The data analysis technique used to test the hypothesis is regression analysis. The results of this research show that: (1) Tax collection has no influence on corporate income tax revenue. (2) Tax audit has influence on corporate income tax revenue. (3) Taxpayer compliance influence on corporate income tax revenue. The implications of this research will have an impact on decision making in policy making related to tax collection governance, tax audits, taxpayer compliance so that corporate income tax revenues can increase significantly and can be utilized for public benefit. In addition, the implications of this research can be used as a source of literature for other studies.

Keywords: Corporate Income Tax Revenue, Tax Collection, Tax Audit, Taxpayer Compliance

INTRODUCTION

In accordance with the Law of the Republic of Indonesia No. 17 of 2003 on State Finances, article 11, paragraph 3, taxes (Arum et al., 2023; Estu, Sella, et al., 2023; Purnama et al., 2023; Sevendy et al., 2023) are one of the sources of State revenue. Taxation has become one of the important instruments in moving the wheel of development in Indonesia, in order to realize the available means and facilities that we will enjoy together. Cited from the Directorate-General of Taxation, taxes are obligatory contributions to the State owed by individuals or bodies of a compulsory nature under the Law, without obtaining compensation directly and used for the needs of the State for the greatest prosperity of the people.

Taxes are the largest source of national income in Indonesia compared to other income sectors, accounting for 80 percent of total national income. Cited from the Stated Budget 2022 Press Release by the Ministry of Finance of the Republic of Indonesia on January 4, 2023, tax revenue realization in 2022 has reached Rs. It shows tax performance in the last two years has always exceeded targets set by the government.

According to Yustinus, there are several factors that cause tax revenue not to reach the target. First, lowering commodity prices. This will result in a decline in tax revenue performance, in the horticulture, mollusk, and mining sectors. Second, the decline in international trade activity. This has a negative impact on tax revenue. Third, too many tax incentives provided by the government. In this case, give a gap to the taxpayer not to report his taxes as it should. Finally, this resulted in the exploitation of unoptimal data and the delaying of some tax collection policies in some sectors (Victoria, 2020).

In Indonesia there are various types of taxes, one of which is corporate income tax. It could be said that the tax is one of the pillars that contributes to the reception of the state through taxes. Corporate income tax is defined as the tax imposed on a corporate enterprise that has income from certain sources in Indonesia. Corporate income tax is divided into different rates, depending on the value of income earned by the corporate. The corporate income tax revenues in Service Tax Officer Pratama Pancoran during the year 2017 until 2022 are as follows: in 2017 total income of Rp.130.461.984.820, in 2018 Rp.95.391.025.061, in 2019 Rp.185.106.607.404, in 2020 Rp.199.400.240.085, in 2021 Rp.164.469.207.915, and in 2022 receive income of Rp159.196.216.238.

Corporate income tax revenue in Indonesia itself can be influenced by several factors, including tax collection. The definition of tax collection in accordance with the Act 19 of 2000 on Compulsory Invoice of Taxes is a series of actions for taxpayers to pay tax debts and tax charges by means of warning or warning, executing instantaneous and simultaneous collection, notifying compulsory letters, proposing preventive measures, carrying out seizures, conducting hostage-taking, and selling items that have been seized. It needs to do tax collection in order to optimally receive the state through corporate income tax. Tax collection is the tip of the spear in saving the late revenue of the state, therefore the sex collection was the sex of production most proud by the Directorate-General of Taxation. In its implementation tax collection must be based on the rules of the laws in force, so that it has the force of the rules both for the taxpayer or its tax apparatus. (Anam dkk., 2018). The phenomenon that occurs in Service Tax Officer Pratama Pancoran is the value of corporate income tax that succeeded in levying has a value that is very far from the corporate income tax is obliged to pay by the corporate. During the year 2017 until 2022, the smallest successful the corporate income tax allowance was in 2021 which is Rp3.488.119.655 while the largest in 2020 is Rp12.694.154.216. According to information from Service Tax Officer Pratama Pancoran, the failure to deduct the tax deduction is due to the lack of human resources in the tax collection section, especially the jurisdiction. As well as the budget in financing the tax collection process is quite limited resulting in jurisdiction to move to carry out collection has difficulty.

In addition to tax collection, another variable to bear in mind is tax audit (Oats & Tuck, 2019). Tax audit is a tax notice made by the taxpayer himself in the Tax Notification Letter (Mohammad dkk., 2017). Tax audit are considered necessary, because in Indonesia adopting a self-assessment system means having some weaknesses that can be exploited by irresponsible people. The value of corporate income tax in 2017 at Service Tax Officer Pratama Pancoran reached Rp8.989.845.374 and gradually increased to Rp89.146.085.048 in 2022. According to information from Service Tax Officer Pratama Pancoran, the increase in the value of the Corporate Income Tax Declaration is due to corporate errors in filling in their tax data such as type of tax, tax year, and due date, as well as due to calculation errors due to errors when determining the tax rate, non-taxable income, and income tax entities in running years.

In addition to the variables of tax collection and tax audit, compliance with the compulsory taxpayer in paying its tax obligations is also one of the factors that influence the revenue of income tax. When there is a non-compliant tax payer, the tax obligation allows for a decrease in tax revenues, and so on. Compliance is an important aspect given that the tax system in Indonesia adopts a self-assessment system that gives the government full confidence to the taxpayers to calculate, pay, and report their tax liabilities. Compulsory taxation knowledge of taxation needs to be improved. When the majority of taxpayers are getting more and more aware of taxation, then the apparatus that plays a role in taxation management should also have a better understanding of the taxation rules. (Inayah, 2019). Thus, the researchers are interested in studying these factors by conducting a study entitled "The Effect of Tax Collection, Tax Audit, and Taxpayer Compliance on Corporate Income Tax Revenue at The Tax Service Office Pratama Pancoran."

LITERATURE REVIEW

Ability to Pay Theory

Kendrick's (1939) theory of the ability to pay is something that is considered to be a compulsory tax in its original nature, namely, the payment of an obligatory tax to the state without compensation or compensation for losses. According to this theory, a citizen pays taxes because they are willing and the compulsory tax component will be governed by the ability to pay. Ability to pay becomes a tax collection principle. This principle of paying taxes as they are due to be paid fairly by determining the burden incurred has described the economic ability of the taxpayer to bear such burden compared to other taxpayers. The principle of ability to pay also emphasizes that taxation for taxable persons should be in accordance with their ability. According to this principle, income tax should be levied against the party that has the ability to pay in accordance with horizontal and vertical equity. A taxation can be said to be fair horizontally if the amount of tax weights incurred is equal to each taxable person with the same amount of income and dependence, regardless of the type of income obtained.

Tax

Taxation is defined in accordance with the Law No. 16 of 2009 on the General Rules and Procedures of Taxation as an obligatory contribution to the State owed by a person or body of a compulsory nature under the Law without obtaining compensation directly and used for the needs of the State for the greatest welfare of the people. Quoted from the book Taxation in the Context of Tax Theory and Law in Indonesia by Mustaqiem (2014) the experts reveal some concepts of tax, among them: According to Rochmat Soemitro, taxes are people's contributions to the state's treasury on the basis of a law which can be enforced and does not obtain reciprocity

directly, According to Soeparman, taxes are the amount of money or goods collected by the ruler according to the norms of the law in force, and According to Anderson Herschel, taxation is a transfer of resources from the private sector to the government, not a consequence of a violation committed.

Tax Revenue

The role of tax revenue is very important for development independence, because tax is one of the most important sources of revenue of the state from the country in addition to oil and gas to finance APBN. If observed from the economic side, revenue from the tax sector is a potential revenue, because passing the government tax can finance means and public goods in all sectors of life, such as means of transportation, water, electricity, education, health, security, communications, social and various other facilities intended to meet the needs of development. The funds received in the state's cash will be used for government spending for the greater prosperity of the people. The strategic role in increasing tax revenues will increase the government's independence in terms of state financing. Because through taxes, governments can finance infrastructure in all sectors of life, such as transportation, water, electricity, education, health, security, communications and a variety of other facilities intended to meet development needs. Almost a large number of taxpayers should be forced to pay for the assistance they receive in order to fill the SPT correctly, comprehensively, and clearly as a result of the complexity and complexity of the provisions of the Tax Law (Banjarnahor & Manurung, 2020).

Tax Collection

The definition of tax collection in Act No. 19 of 2000 is a series of actions for taxpayers to pay tax debts and taxation charges by warning or warning, executing instant and simultaneous billing, notifying forced warrants, proposing preventive measures, carrying out seizures, taking hostages, selling confiscated goods. As described by the Directorate-General of Taxation, the Tax Bills, the Declaration of depreciation, and the Additional Declarations of Deprecation, as well as the Correctional Decisions, the Objection Decision, the Appeal Decision and the Revision Decision which resulted in an increase in the amount of taxes still payable, are the basis for taxation. Invoicing of taxes by means of a compulsory letter is carried out in accordance with the provisions of the regulations of the tax laws. The State has the prerogative right to tax debts on the property of the taxpayer. The provisions on prerogatives include tax items, administrative penalties in the form of interest, fines, increases, and tax charges.

Tax Audit

According to Tampubolon (2017) tax audit is a series of activities to collect and process data, statements, and/or evidence carried out objectively and professionally on the basis of a standard of audit to test compliance with tax obligations and / or for other purposes in order to work the provisions of tax legislation. The purpose of self-tax audit has been listed in Article 29 para. (1) of the General Regulations and Taxation Procedures Act stating that "The Directorate-General of Taxation is authorized to carry out audits to test compliance with the obligations of compulsory taxation and for other purposes in order to implement the provisions of the regulations of taxation laws". Tax audit are divided into two types: office audit and field audit. An office audit is an audit carried out by the Directorate-General of Taxation, whereas a field audit shall be carried on the location of the position, the place of employment, the duty residence of the taxpayer, or any other location specified by the directorate-general of taxation.

Taxpayer Compliance

Taxpayer compliance by Nurmantu (2003) is defined as a condition in which the taxpayer has exercised all his tax obligations and rights. Tax compliance is a climate of compliance as well as awareness of the fulfilment of tax obligations that appears in some of the following situations: Tax obligation strives in compliance with the provisions of the legislation related to taxation, conducting the enrolment of the tax form clearly and completely, carry out the calculation of the amount of tax charged carefully and correctly, and not late in making the payment of taxes. Compliance with the obligations of taxpayers to fulfil their tax obligations voluntarily has been addressed in the Self-Assessment System, where the taxpayer is obliged to apply the principle of accountability in determining its obligations in taxes and is obligated to pay taxes on time and report their taxes.

Conceptual Framework

The Effect of Tax Collection on The Corporate Income Tax

According to Meiliawati & Waluyo (2013) one key to the success of tax revenue is the absence of tax debt in the taxpayer fulfils its tax obligation. In such a case, it is necessary to carry out a firm act to be able to force WP to pay its tax debts, i.e. through tax collection. The establishment of a firm, fixed, and consequent tax collection is expected to have a positive impact on the increased revenue of the state from the tax sector. The

evolution of the amount of tax deductions over time shows a huge amount. The increase in the number of tax deductions is still not compensable with the activity of the liquidation, but so normally income in the field of taxation is increasing in the direction of the improvement of the economy of the people. Tax deduction is meant to have a tax collection that has the force of law so that the tax deduct can be liquidated so that revenue of the state that comes from the tax sector can increase.

The Effect of Tax Audit on The Corporate Income Tax

According to Mohammad Dkk (2017) tax audit measures are implemented as a means of enforcement for taxpayers who are negligent in fulfilling their tax obligations, aimed at reducing the amount of tax delays owed by the taxpayer, as well as as as one of the important steps in securing and increasing the revenue of the state from the tax sector. According to Muhammad & Sunarto (2018) tax audit are carried out as a form of surveillance and construction performed by the Directorate of Taxation so that the tax receipt is made in accordance with the provisions of taxation laws, by running the tax audit it can affect the tax revenue.

The Effect of Taxpayer Compliance on The Corporate Income Tax

Taxpayer compliance is the consciousness of a taxpayer who has the willingness to fulfil his tax obligations in accordance with applicable law without the need for audit, investigation, diligence, warning, or even the threat and application of fine penalties, law or administration. According to Muhammad & Sunarto (2018) stated that taxpayer compliance is a climate of compliance and awareness of fulfilment of tax obligations reflected in a condition where the taxpayer understands or is able to understand all provisions of tax legislation, fill out the tax form completely and clearly, calculate the amount of tax due correctly, and pay the tax due on time. In order to anticipate a taxpayer who evades or escapes from taxation, the role of the government as a fiscal officer is highly appreciated so that it can motivate, direct and stimulate taxpayers to obey and obey in fulfilling their obligations. So it has a significant impact on income tax receipts. Taxpayer compliance is expected to have a significant impact on the performance of tax receipts.

Research Hypothesis

Based on the various theoretical frameworks described above, the hypotheses put forward in this study are:

1. Tax Collection affect on The Corporate Income Tax

2. Tax Audit affect on The Corporate Income Tax

3. Taxpayer Compliance affect on The Corporate Income Tax

METHODOLOGY

The aim of this study is to find out whether tax collection, tax audit, and taxpayer compliance influence corporate income tax receipts. The source of this research is secondary data obtained from Tax Service Office Pratama Pancoran. The method of sampling used in this study is a saturated sample, where the population in the study is the income tax receipt data per month in the Tax Service Office Pratama Pancoran period from 2017 to 2022, so the number of populations in this research is 72. So, the sample in the research is the data of revenue of income tax per month of the Tax Service Office Pratama Pancoran from 2017 until 2022, with the amount of samples taken for use in this survey is 72 samples.

In data collection using secondary data (Estu, Rahayu, et al., 2023) with monthly data for the year 2017 to 2022 derived from taxation applications such as target data and realization of corporate income tax receipts, data on the amount of income tax payments and corporate taxes payments that have been successfully deducted, data accumulation of the value of the income tax declaration letter, as well as data accuracy of the corporate tax reporting and tax obligations of the entity registered on the Tax Service Office Pratama Pancoran. Data analysis techniques used are descriptive statistics, multiple regression analysis, multivariate normality test, multicollinearity test, autocorrelation test, heteroscedasticity test, determination coefficient tests, model feasibility tests, and hypothesis tests. All data obtained will be calculated using Microsoft Excel software and IBM SPSS Statistics 26.

RESULTS AND DISCUSSION

Descriptive statistics

A descriptive statistical test is a test used to give an overview of a data. Here is a table of descriptive statistical test results:

Table 1. Descriptive Statistics Test Results

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Tax Collection	72	.00	5.10	.4256	.80694
Tax Audit	72	.62	160.40	21.6860	26.93343
Taxpayer Compliance	72	2.78	4.72	3.8811	.47709
Corporate Income Tax	72	25.32	382.65	101.4456	60.11369
Valid N (listwise)	72				

Source: Data processed by researchers, 2023

Multivariate Normality Test

Table 2. Multivariate Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		66
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.46754609
Most Extreme Differences	Absolute	.063
	Positive	.045
	Negative	-.063
Test Statistic		.063
Asymp. Sig. (2-tailed)		.200[c,d]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Source: Data processed by researchers, 2023

Based on the results in table 2 showing that the value obtained from the Asymp. Sig. (2-tailed) is 0.2 where the value is greater than > 0.05. This indicates the data on the study is normally distributed.

Multicollinearity Test

Table 3. Multicollinearity Test Results

Coefficients^a

Model		B	Tolerance	VIF
		Collinearity Statistics		
1	(Constant)	242.641		
	Tax Collection	11.198	.755	1.324
	Tax Audit	-.754	.761	1.315
	Taxpayer Compliance	-33.393	.953	1.050

a. Dependent Variable: PPK

Source: Data processed by researchers, 2023

Based on the results from Table 3, It shows that independent variables in this study are tax collection, tax audit, and taxpayer compliance do not have a multicolinearity problem. Where the VIF value of the test results in each independent variable is less than < 10 and the tolerance value of each independent Variable is more than > 0.1.

Autocorrelation Test

Table 4 Autocorrelation Test Results

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.364^a	.133	.094	57.20941	1.874

a. Predictors: (Constant), KWP, PMP, PNP

b. Dependent Variable: PPK

Source: Data processed by researchers, 2023

Based on the table 4, the value of the Durbin-Watson test is 1.87, with the dU value for the sum of data 72 and the independent variable of the number of 3 variables is 1.70. With the equation dU < Durbin Watson < 4-dU, then the equality obtained from this study is $1.70 < 1.87 < 2.30$, then with the result of such an equation means that the data in this study does not occur auto-correlation because the values of Durbin - Watsons are located between values dU and 4dU.

Heteroscedasticity Test

Table 5. Heteroscedasticity Test Results

Coefficients^a

Model		t	Sig.
1	(Constant)	.992	.325
	Tax Collection	.080	.936
	Tax Audit	-.844	.402
	Taxpayer Compliance	.441	.661

a. Dependent Variable: Abs_Res

Source: Data processed by researchers, 2023

Based on Table 5 shows that the signification value of all the independent variables in this study is greater than > 0.05. So the regression model in this research does not occur heterocadasthesity.

Multiple Regression Analysis

Table 6. Multiple Regression Analysis Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	242.641	57.557		4.216	.000
	PNP	11.198	9.683	.150	1.156	.252
	PMP	-.754	.289	-.338	-2.610	.011
	KWP	-33.393	14.580	-.265	-2.290	.025

Source: Data processed by researchers, 2023

Based on the results of table 6, the multiple linear regression equation can be presented as follows:

PPK = 242.641 + 11.198PNP – 0.754PMP – 33.393KWP

Description:

PPK : Corporate Income Tax

α : Constanta

β : Coefficient Regression

PNP : Tax Collection

PMP : Tax Audit

KWP : Taxpayer Compliance

Determination Coefficient Tests

Table 7. Determination Coefficient Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.364[a]	.133	.094	57.20941

Source: Data processed by researchers, 2023

Based on from table 7 shows the adjusted R Square value is 0.094 or 9%. This shows that the influence of independent variables on the research on the PPK variable has an influence as much as 9% while the remaining 91% is influenced by variables outside this study.

Model Feasibility Tests

Table 8. Model Feasibility Test Results

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	34011.229	3	11337.076	3.464	.021[b]
	Residual	222558.321	68	3272.916		
	Total	256569.550	71			

Source: Data processed by researchers, 2023

Based on the results from table 8, a signifying value (Sig.) of 0.021 is obtained where the value is smaller than < 0.05. As well as the calculated value of F is 3.464, while the Ftable value for data with a number of independent variables of 3 and the number of data of 72 is 2.73, where the result shows the calculation value is greater than > Ftable. It can then be concluded that the linear regression model in this study is worthy of use.

Hypothesis Test

Table 9. Hypothesis Test Results

Model		Unstandardized Coefficients		Sig.
		B	Std. Error	
1	(Constant)	242.641	57.557	.000
	PNP	11.198	9.683	.252
	PMP	-.754	.289	.011
	KWP	-33.393	14.580	.025

Source: Data processed by researchers, 2023

Based on table 9, the results of the hypothesis formed between tax collection, tax audit, and taxpayer compliance with corporate income tax revenues are as follows:

The Effect Tax Collection on the Corporate Income Tax Revenue

Based on table 9, it is seen that the significance value (Sig.) on the tax billing variable is 0.252, where the value is greater than > 0.05. Then the Tax Billing has no effect on the Corporate Income Tax Revenue. Therefore, the first hypothesis in this study was rejected. The results of this study are based on the results of Indrawan (2021). One of the reasons for this is that the Corporate Taxpayer does not contribute more to the value of tax collection, as in February 2018, January and June 2019, and in May 2020 value of the Tax Collection of 0 because in those months there is no income tax deduction that succeeded in being charged from the Corporate Taxpayer, while in that month there is a tax deduct that must be charged.

The Effect Tax Audit on the Corporate Income Tax Revenue

Based on table 9, that the significance value (Sig.) on the tax audit variable is 0.011, where the value is smaller compared to <0.05. Tax audit affects corporate income tax revenue. Therefore, the second hypothesis in this study was accepted. The results of this study are based on the results of Anam dkk (2018), when the taxpayer fails to report the tax, the tax audit activities are reduced so that the value of income tax receipts can be increased. In this case, the policies applied to tax audits have successfully met the principle of compulsory taxation capable of fulfilling its tax obligations. Where the policy made makes The Corporate Taxpayer willing in performing its tax obligations, in this case although there are errors in its tax reporting so that causes things such as underpaid nor overpaid. The Corporate Taxpayer still fulfils its tax liability because the existing policy is considered to have been in accordance with the ability of WP body, it is expected in this way the value of the corporate income tax revenue can increase along with The Corporate Taxpayer wrong in doing the reporting decreases. Indrawan (2021) revealed that tax invoicing activities do not affect tax revenue due to the quality of tax action by tax officials performed optimally. This is due to inadequate determination of tax priority invoice, the orderly administration of tax billing is not optimal, quality of taxes invoices are not implemented to the maximum, and the cooperation between tax officers with the parties concerned is not well carried out.

The Effect Taxpayer Compliance on the Corporate Income Tax Revenue

Based on table 9, that significant value (Sig.) on the taxpayer compliance variable is 0.025, where the value is smaller compared to < 0.05. The results of this study are based on the results of Hasanah dkk (2022), then Taxpayer Compliance affects the the Corporate Income Tax Revenue. Therefore, the third hypothesis in this study is accepted. Whether or not the corporate taxpayers are willing to comply with their tax obligations influences the revenue of corporate income tax. It is hoped that, in this case, the government of the Directorate-General of Taxation can continue to improve the service or give the obligation that gives the circumstances in which the taxpayer is willing to fulfil its tax obligation.

CONCLUSION

Conclusion

Based on the results of testing the hypothesis in this study, it can be concluded that:

1. Tax Collection does not affect on The Corporate Income Tax at Tax Service Office Pratama Pancoran during the period 2017-2022.

2. Tax Audit affect on The Corporate Income Tax at Tax Service Office Pratama Pancoran during the period 2017-2022.

3. Taxpayer Compliance affect on The Corporate Income Tax at Tax Service Office Pratama Pancoran during the period 2017-2022.

Implication

Practical implication from the research is tax audit and taxpayer compliance affect the corporate income tax revenue, the results of such research can be used by Tax Service Office Pratama Pancoran as consideration material to make policies related to the administration of tax audit as well as regulations related taxpayer compliance so that the revenue of income tax may be increased. Whereas for the theoretical implications of this research is the results of this research can be used as one of the literature sources for people who will undertake research in the field of taxation in particular that relates to corporate income tax revenue, tax collection, tax audit, and taxpayer compliance.

Limitation

The limitations of this study consist of:

1. Data in the study only uses the observation period of 6 years, i.e. 2017-2022.

2. This study uses only the scope of the research on KPP Pratama Pancoran, so there is a possibility of appearance of different results when using a wider scope research such as the Regional office of the Directorate-General of Taxation.

3. The factors that affect the acceptance of income tax bodies in this study consists only of 3 variables namely tax billing, tax inspection, and compliance with tax obligations.

Recommendation

With the limitations of this research, researchers have several other recommendations as follows:

1. Researchers can extend the period of their research to obtain more significant research results.

2. Further research can use different variables that can influence income tax receipts of bodies such as fiscal services, inflation, tax audits, tax clearance, and others.

3. It is expected that further researchers can carry out research in a broader scope such as Regional office of the Directorate-General of Taxation.

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