

**INFLUENCE OF THE NUMBER OF EFFECTIVE TAXPAYERS OF  
INCOME TAX ARTICLE 21 TO INCOME TAX REVENUE**



**Script by:**

**LINA DAMERIA SIREGAR**

**01071003002**

**Presented in Partial Fulfillment of the Requirements for the Degree  
of Sarjana Ekonomi**

**MINISTRY OF NATIONAL EDUCATION**

**SRIWIJAYA UNIVERSITY**

**FACULTY OF ECONOMICS**

**INDERALAYA**

**2011**



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**KEMENTERIAN PENDIDIKAN NASIONAL  
UNIVERSITAS SRIWIJAYA  
FAKULTAS EKONOMI  
INDERALAYA**

**TANDA PERSETUJUAN SKRIPSI**

**NAMA : LINA DAMERIA SIREGAR  
NIM : 01071003002  
JURUSAN : AKUNTANSI  
MATA KULIAH : PERPAJAKAN (TAXATION)  
JUDUL SKRIPSI : INFLUENCE OF THE NUMBER OF EFFECTIVE  
TAXPAYERS OF INCOME TAX ARTICLE 21 TO  
INCOME TAX REVENUE**

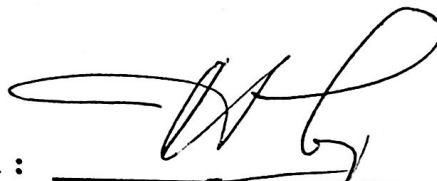
**PEMBIMBING SKRIPSI**

**TANGGAL PERSETUJUAN**

**DOSEN PEMBIMBING**

**Tanggal 25 April 2011**

**Ketua :**



**Muhammad Nasai, SE, MAFIS, Ak.  
NIP 196706081992031004**

**Tanggal 25 April 2011**

**Anggota :**



**Emylia Yuniarti, SE, M. Si, Ak.  
NIP 197106021995032002**



## PERNYATAAN KEASLIAN SKRIPSI/TIDAK PLAGIAT

Yang bertanda tangan di bawah ini,

Nama : Lina Dameria Siregar  
Nim : 01071003002  
Jurusan : Akuntansi  
Fakultas : Ekonomi

Menyatakan dengan sesungguhnya bahwa skripsi saya yang berjudul:

**Influence of The Number of Effective Taxpayers of Income Tax Article 21 to  
Income Tax Revenue**

Pembimbing

Ketua : Muhammad Nasai, SE, MAFIS, Ak.  
Anggota : Emylia Yuniarti, SE, M. Si, Ak.  
Tanggal diuji : 12 April 2011

adalah benar-benar hasil karya saya dibawah bimbingan tim pembimbing.

Isi skripsi ini tidak ada hasil karya orang lain yang saya salin keseluruhan atau sebagian tanpa menyebutkan sumber aslinya.

Demikianlah surat pernyataan ini saya buat dengan sebenar-benarnya dan apabila dikemudian hari ternyata pernyataan saya ini tidak benar, maka saya bersedia menerima sanksi sesuai dengan peraturan, termasuk pembatalan gelar kesarjanaan saya.

Inderalaya, 12 April 2011

Yang memberi pernyataan,



*Lina Dameria Siregar*  
**Lina Dameria Siregar**

NIM 01071003002



**KEMENTERIAN PENDIDIKAN NASIONAL  
UNIVERSITAS SRIWIJAYA  
FAKULTAS EKONOMI  
INDERALAYA**

**TANDA PERSETUJUAN UJIAN KOMPREHENSIF**

**NAMA : LINA DAMERIA SIREGAR  
NIM : 01071003002  
JURUSAN : AKUNTANSI  
MATA KULIAH : PERPAJAKAN (TAXATION)  
JUDUL SKRIPSI : INFLUENCE OF THE NUMBER OF EFFECTIVE  
TAXPAYERS OF INCOME TAX ARTICLE 21 TO  
INCOME TAX REVENUE**


**Telah dilaksanakan ujian komprehensif pada tanggal 12 April 2011 dan telah memenuhi syarat untuk diterima.**

**Panitia Ujian Komprehensif  
Inderalaya, 12 April 2011**

**Ketua,**

**Anggota,**

**Anggota,**

  
**M. Nasai, SE, MAFIS, Ak.  
NIP 196706081992031004**

  
**Emylia Yuniarti, SE, M. Si, Ak.  
NIP 197106021995032002**

  
**Hj. Rina Tjandrakirana DP, SE, MM, Ak.  
NIP 195708281987031002**

**Mengetahui,  
Ketua Jurusan Akuntansi**

  
**Drs. Burhanuddin, M. Acc, Ak.  
NIP 195808281988101001**



# **Motto**

**“The secret of our success is that we never,  
never give up”**

## **I dedicate to:**

- ❖ Allah SWT**
- ❖ Rasulallah SAW**
- ❖ My Parents and My Family**
- ❖ My Best Friends**
- ❖ My Alma mater**



## PREFACE

Praise Gratitude author prayed to Allah SWT, because of the writing of this script that can be completed properly.

Writing this script takes the title **Influence of The Number of Effective Taxpayers of Income Tax Article 21 to Income Tax Revenue**. Writing this script is divided into six chapters, consisting of Chapter I Introduction, Chapter II Review of Literature, Chapter III Research Methodology, Chapter IV General Description, Chapter V Result and Analysis, Chapter VI Conclusions and Suggestions. The main data used are data from the Tax Office KPP Pratama Palembang Ilir Barat.

The results of this research show that overall, the study of this research found that the number of effective taxpayers (entity, individual, and treasurer) of Income Tax Article 21 do not influence the realization of Income tax revenue. There are many things which affect awareness among taxpayers to do their taxation obligations. Therefore, to increase income tax revenue, Directorate General of Taxation may give sanctions or rewards system, increase the awareness of taxpayers to comply with taxation obligations, promote the awareness of effective taxpayer of income tax article 21, improve socialization of taxation, the service quality and modernization to make taxpayers feel facilitated in fulfilling their tax obligations.

The writer hopes that this script can give contribution to the Directorate General of Taxation and as the input material for research in the field of taxation.

**Writer,**

**Lina Dameria Siregar**



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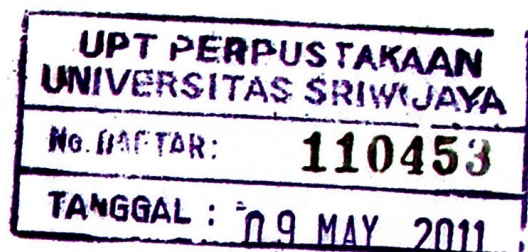
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# Pengaruh Jumlah Wajib Pajak Efektif Pajak Penghasilan Pasal 21 terhadap Penerimaan Pajak Penghasilan

## ABSTRAKSI

Tujuan penelitian ini adalah: 1) untuk mengetahui pengaruh jumlah wajib pajak efektif pajak penghasilan pasal 21 terhadap penerimaan pajak penghasilan di KPP Pratama Palembang Ilir Barat dan 2) untuk mengetahui kekuatan pengaruh jumlah wajib pajak efektif pajak penghasilan Pasal 21 terhadap penerimaan pajak penghasilan di KPP Pratama Palembang Ilir Barat.

Hasil dari penelitian ini adalah: 1) Hubungan antara wajib pajak pribadi dan pajak penghasilan  $Y = 230.939,21 + (-116,82) X$ ; 2) Hubungan antara wajib pajak badan dan pajak penghasilan  $Y = 204.998,52 + (-13,73) X$ ; 3) Hubungan antara bendaharawan dan pajak penghasilan  $Y = 257.115,56 + (-180,36) X$ . Penelitian ini menemukan bahwa jumlah wajib pajak efektif (badan, individu, dan bendaharawan) dari Pajak Penghasilan Pasal 21 tidak mempengaruhi realisasi penerimaan pajak penghasilan. Ada beberapa hal yang dapat dianalisis dari pengujian hipotesis di atas, ini menunjukkan bahwa tidak selalu peningkatan jumlah wajib pajak yang efektif akan meningkatkan penerimaan pajak penghasilan pula. Memang jumlah wajib pajak meningkat, tetapi tidak semua dari mereka akan taat untuk membayar pajak penghasilan. Ada banyak hal yang mempengaruhi kesadaran para wajib pajak untuk melakukan kewajiban perpajakan mereka.

Untuk itu penulis menyarankan agar: 1) Direktorat Jenderal Pajak dapat memberikan sanksi atau penghargaan kepada wajib pajak dalam upaya untuk meningkatkan realisasi penerimaan pajak penghasilan. 2) Direktorat Jenderal Pajak harus meningkatkan kesadaran wajib pajak untuk memenuhi kewajiban perpajakan, bagaimana membuat semua wajib pajak memenuhi kewajiban pajak mereka untuk meningkatkan jumlah sumber utama pendapatan negara dari pajak penghasilan Pasal 21. 3) Direktorat Jenderal Pajak harus meningkatkan kesadaran wajib pajak efektif pajak penghasilan pasal 21 contohnya seperti "sunset policy", meningkatkan sosialisasi perpajakan, kualitas pelayanan *account representatives* mereka dan modernisasi perpajakan sehingga membuat wajib pajak merasa difasilitasi dalam memenuhi kewajiban perpajakan mereka.

Kata Kunci: Wajib Pajak, Pajak penghasilan Pasal 21, dan Penerimaan Pajak Penghasilan.

# **Influence of The Number of Effective Taxpayers of Income Tax Article 21 to Income Tax Revenue**

## **ABSTRACT**

The objectives of this research are: 1) to know the influence of the number of effective taxpayers of income tax article 21 to income tax revenue in KPP Pratama Palembang Ilir Barat and 2) to know the strength of the number of effective taxpayers of income tax article 21 influences income tax revenue in KPP Pratama Palembang Ilir Barat.

The results of this research are: 1) Relationship between individual taxpayers and income tax revenue  $Y = 230.939,21 + (-116,82) X$ ; 2) Relationship between entity taxpayers and income tax revenue  $Y = 204.998,52 + (-13,73) X$ ; 3) Relationship between treasurer and income tax revenue  $Y = 257.115,56 + (-180,36) X$ . The study of this research found that the number of effective taxpayers (entity, individual, and treasurer) of Income Tax Article 21 do not influence the realization of Income tax revenue. There are several things that can be analyzed from the hypothesis testing above, this shows that it is not always increases the number of effective taxpayers will increase income tax revenues. Indeed the number of taxpayers increased, but not all of them will be obedient to pay income taxes. There are many things which affect awareness among taxpayers to do their taxation obligations.

Some suggestion based on the results: 1) Directorate General of Taxation may give sanctions or rewards to the taxpayers in an effort to increase the realization of income tax revenues. 2) Directorate General of Taxation should increase the awareness of taxpayers to comply with taxation obligations, how to makes all taxpayers fulfill their tax obligations to increase the number of our main source of state revenue that is income tax of Article 21. 3) Directorate General of Taxation should promote the awareness of effective taxpayer of income tax article 21 for example like "sunset policy", improve socialization of taxation, the service quality of their account representatives and modernization of taxation so as to make taxpayers feel facilitated in fulfilling their tax obligations.

**Key Words:** Taxpayers, Income Tax Article 21, and Income Tax Revenue.

# CHAPTER I

## INTRODUCTION

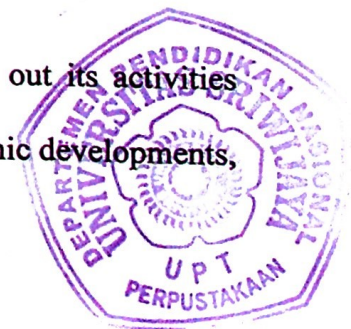
### 1.1. Background of Research Statement

One of the objectives agreed upon by the state early founders of this country is the welfare of the people, creating prosperity to social justice. To achieve this goal, countries must do development in all fields. National development is activities that take place constantly and continuously aiming to improve the welfare of society, both materially and spiritually. With the rapid socio-economic development as a result of globalization and national development and reform in various fields, then Indonesia should prepare a solid foundation and development in order to compete with other nations.

In an effort to reach development goals, the government created the stages of implementation, both for the long term and short term that includes planning, implementation, financing, supervision and evaluation by not undermine the role of other subjects participated in the success of national development. To be able to support the success of national development requires huge funds. One effort to realize the independence of a nation in development funding is by way of seeking funds from domestic sources.

In an effort to finance the construction of the government is absorbing the tax sector, though no less important income from various sectors of other income. Thus taxes are a source of revenue for domestic and most potential as a vital sector in order to succeed in development.

Government of a state, especially Indonesia in carrying out its activities requires the amount of funds each year is increasing. Global economic developments,





such as *AFTA* and *APEC* in 2010 joined in 2003 spurred the government to fix all sectors in the economy. In these sectors is needed to fix various funds that are not few in number, and ironically these days the government was very busy in fixing the amount of state income sector deficit reached tens of billions of rupiah. The increase of export revenues abroad and domestic revenues, especially tax revenue is very important considering the tax function is one of them is as budgetair function, the tax is the source of funds for the government to finance the expenditures.

The portion of tax revenue in our state budget continues to a significant increase from year to year. When in the 1970s and early 1980s, revenues are still relying on oil and gas sector but as the dynamics of world markets with a less favorable time, the dominance of oil and gas sector is slowly starting to shrink. Government then find an alternative revenues from other sectors that are relatively secure and support the sustainability of the budget is to choose tax as the belle of the state revenue.

As an *inward looking policy*, taxation revenue is expected to reduce the dependence of foreign debt and be able to revive confidence in our nation before other nations in the world. This is aligned correctly with its mission statement as the The Directorate General of Taxes of the competent tax authority in the country, namely: to collect funds from the taxation sector sources to support the independence of the state budget financing.

An important moment of taxation was in 1983 with a change in tax system from the *official assessment* to *self assessment*. In this new system taxpayers have an obligation to calculate, deposit, and report on their own tax liabilities. With this system the active participation of society are expected to fulfill the obligations of good and true, and tax administration can be carried out with neat, controlled, simple

and easily understood by community members taxpayers, in fact the embodiment of devotion to duty as well as the role of the taxpayer for directly and jointly carry out the necessary tax obligations for financing the state and national development. Until now, the number of effective taxpayers has increased each year.

In development for over two decades, tax revenue has increased and the trend is always the highest peaks of tax revenue in 2007 revenues reached Rp. 426,22 trillion or 98.5% from 2007 budget target of Rp. 432,5 trillion. Although the lack of (*short fall*) Rp 6,23 trillion, the actual tax revenue in 2007 was the highest in the last five years. Until today no less than 80% of state budget revenue is from taxation revenue (*Kompas*).

When we see the budget in this country, it seems that the non-oil revenue is dominated by revenue from the tax. From year to year since the commencement of the New Era, the tax position is the highest in the composition of revenues, both in plan and in the realization of the national budget. From the data that the authors gained in this time become the mainstay of tax revenue for the state. Before year 2000, tax contributions only in the range of 60 percent. Now, tax became the main source of income for the state budget revenues and expenditures. In 2008 State Budget, taxes contributed 68,3% of total state revenue or Rp 609,22 trillion. In 2009 State Budget, tax and revenue will increase to 71,1% of total state revenue or Rp 726,28 trillion. When the total state revenue is viewed more detail, the largest contribution donated by the income tax, both corporate and individual, which amount to 50 percent of total tax revenue there (<http://www.pajak.go.id/>). In the State Budget (APBN), Income Tax categorized or classified in heading the Internal Revenue Non-Oil/Gas.

KPP Pratama Palembang Ilir Barat is the agency that is under The Directorate General of Taxes and directly responsible to the Regional Office of Directorate General of Taxes Sumsel Babel. The function of the Tax Office is collecting and processing data, preparing tax information, and perform administration services of the tax office. So, tax office has a very large role in the implementation of the national tax administration. With accomplished the task and role of the tax office, it will be very important in the fulfillment of national tax revenues target. We can see income tax revenue in KPP Pratama Palembang Ilir Barat from this table.



Table 1.1  
Budget and Realization of Income Tax Revenue KPP Pratama Palembang Ilir Barat  
Budget Year 2005, 2006, 2007, 2008, 2009

*(In Million Rupiahs)*

| Income Tax                             | 2005              |                   |              | 2006              |                   |              | 2007              |                   |               | 2008              |                   |              | 2009              |                   |              |
|--|-------------------|-------------------|--------------|-------------------|-------------------|--------------|-------------------|-------------------|---------------|-------------------|-------------------|--------------|-------------------|-------------------|--------------|
|  | Budget            | Realization       | (%)          | Budget            | Realization       | (%)          | Budget            | Realization       | (%)           | Budget            | Realization       | (%)          | Budget            | Realization       | (%)          |
| 1                                      | 2                 | 3                 | 4            | 5                 | 6                 | 7            | 8                 | 9                 | 10            | 11                | 12                | 13           | 14                | 15                | 16           |
| <b>A. Income Tax</b>                   |                   |                   |              |                   |                   |              |                   |                   |               |                   |                   |              |                   |                   |              |
| 1. Income Tax Article 21               | 41,977.95         | 37,178.31         | 88.57        | 41,883.20         | 37,214.66         | 88.85        | 43,326.93         | 57,959.85         | 133.77        | 49,636.51         | 50,370.96         | 101.48       | 49,910.86         | 69,451.61         | 139.15       |
| 2. Income Tax Article 22               | 29,336.58         | 29,260.83         | 99.74        | 41,853.10         | 42,778.90         | 102.21       | 18,497.03         | 23,390.31         | 126.45        | 17,095.56         | 14,703.21         | 86.01        | 19,445.70         | 13,936.43         | 71.67        |
| 3. Income Tax Article 22 import        | 2,807.10          | 1,916.69          | 68.28        | 2,644.72          | 1,630.08          | 61.64        | 702.38            | 1,465.69          | 208.68        | 753.28            | 576.81            | 76.57        | 5,444.80          | 529.97            | 9.73         |
| 4. Income Tax Article 23               | 19,561.88         | 15,325.88         | 78.35        | 24,255.46         | 16,010.69         | 66.01        | 15,353.21         | 18,808.69         | 122.51        | 20,029.81         | 9,723.58          | 48.55        | 17,112.21         | 9,675.17          | 56.54        |
| 5. Income Tax Article 25/29 OP         | 1,694.35          | 6,948.70          | 410.11       | 4,739.65          | 2,139.81          | 45.15        | 3,053.47          | 1,626.72          | 53.27         | 2,024.65          | 8,961.01          | 442.60       | 5,434.85          | 4,468.21          | 82.21        |
| 6. Income Tax Article 25/29 Bodies     | 17,176.15         | 42,542.75         | 247.69       | 34,704.05         | 18,415.97         | 53.07        | 19,278.83         | 31,158.04         | 161.62        | 17,934.00         | 7,920.51          | 44.16        | 5,444.80          | 5,043.04          | 92.62        |
| 7. Income Tax Article 26               | 12,807.31         | (1,094.01)        | (8.54)       | 5,040.01          | 9,714.15          | 192.74       | 8,566.78          | 5,517.56          | 64.41         | 9,187.58          | 3,347.71          | 36.44        | 777.83            | 39.40             | 5.07         |
| 8. Income Tax Final dan FLN            | 19,893.73         | 12,432.18         | 62.49        | 20,800.49         | 22,863.25         | 109.92       | 19,655.73         | 17,105.22         | 87.02         | 21,080.10         | 11,367.75         | 53.93        | 29,557.46         | 26,740.83         | 90.47        |
| 9. Income Tax Non Oil and gas and etc. | -                 | -                 | -            | -                 | 2,581.48          | -            | -                 | 1.75              | -             | -                 | -                 | 7.76         | -                 | 35.33             | -            |
| 10. Income Tax Oil and Gas             | -                 | -                 | -            | -                 | -                 | -            | -                 | 393.87            | -             | -                 | -                 | -            | -                 | 13.93             | -            |
| <b>Total A</b>                         | <b>145,225.05</b> | <b>144,511.33</b> | <b>99.49</b> | <b>175,920.68</b> | <b>153,349.00</b> | <b>87.17</b> | <b>128,434.36</b> | <b>157,427.69</b> | <b>122.57</b> | <b>137,741.49</b> | <b>106,979.30</b> | <b>77.67</b> | <b>133,128.50</b> | <b>129,933.92</b> | <b>97.60</b> |

Source: KPP Pratama Palembang Ilir Barat, on Information and Data Processing section (PDI)

In the economy country, income tax as a direct tax to the taxpayers. Income tax is the kind of direct taxes imposed periodically (repeated) and the payment must be borne solely by the taxpayer means that it can not be delegated to others. But the thing to remember, that the tax is income deduction for those taxpayers. This has led to a tendency to be lax on taxpayers in fulfilling their obligations. Surely the taxpayers are expected to pay taxes to increase state revenue that would be used for development for all Indonesian people.

Looking at the income tax is an important source of revenue for our country, the government gives special attention to this tax. Various attempts were made by the government to increase tax revenue. One of the government's goals now is always increase tax revenues by capturing the broadest potential taxpayers in order to increase tax revenue as the main source of state revenue.

The government made extensive efforts by capturing the new potential taxpayers to increase income tax revenue. However, the increasing number of taxpayers is also potentially not accompanied with the increase of state revenues. It is very important to highlight because the government program that always encourage new taxpayers crawl through Taxpayer Identification Number (NPWP) either direct appeal through various media, direct counseling, seminars, and advertisements featuring the artist in the mass media. The steps are of course still necessary, but this research could provide benefits to the government in addressing the immediate phenomenon among taxpayers who have Taxpayers Identification Number (NPWP), but do not entirely fulfill the taxation obligation. This is important because it will directly influence the income tax revenue.

The Directorate General of Taxes stated that the growing number of taxpayers in the year 2009 do not accompanied with increasing revenue. It depends

on the profile of each taxpayer. "It's not guarantee that the number of taxpayers increase then the revenue also increase. Depending on the profile of each taxpayer", said The Directorate General of Taxes M. Tjiptardjo in the Commission XI on the MPR/DPR, Senayan, Jakarta. (*Vibizdaily-business*).

The point is whether the registered taxpayers will fulfill their obligations of taxation. Indonesia own tax revenue is in a tendency to increase. However, the increase should be higher if registered taxpayers actually fulfill their taxation obligations.

With a background based on problems that have been described above, hence writer interest to raise the issue by writing a script with the title: **Influence of The Number of Effective Taxpayers of Income Tax Article 21 to Income Tax Revenue.**

## **1.2. Statement of The Research Problem**

Every scientific study that will be done always depart from the problem. The formulation of the problem intended to be an affirmation that the problems will be examined so it is easy in work and achievement of targets. Formulation of the problem in a study needed to focus the problem to be solved. This method can give a clear picture and easy to understand the problems and achieve desired goals (Sugiyono, 2004: 25). Based on the above background, the formulation of the problem that the writer used in this study are as follows:

1. Is there any influence of the number of effective taxpayers of income tax article 21 to income tax revenue in KPP Pratama Palembang Ilir Barat?



2. How strong the influence of number of effective taxpayers of income tax article 21 to income tax revenue in KPP Pratama Palembang Ilir Barat?

### **1.3. Research Objectives**

Based on the formulation of the problem, the objectives of this research are:

1. To know the influence of the number of effective taxpayers of income tax article 21 to income tax revenue in KPP Pratama Palembang Ilir Barat.
2. To know the strength of the number of effective taxpayers of income tax article 21 influences income tax revenue in KPP Pratama Palembang Ilir Barat.

### **1.4. Research Benefits**

This research is expected to provide the following benefits:

1. In practical terms is expected to contribute as a useful input to the Directorate General of Taxes.
2. Theoretically expected to contribute in the development of science, especially the theory of taxation as well as reference especially in the field of taxation.
3. Adding knowledge and experience and as comparison for future research for the writers in the future.
4. It is one means for the writer as a skill and ability measuring tool gained from lectures and from the literature to collect data as a script to complete the preparation of material requirements to achieve a degree

majoring in Accounting at the Faculty of Economics, Sriwijaya University.

## **1.5. Sytematic of Report**

The systematics in the writing of this script will be presented into five chapters, namely:

### **CHAPTER I : Introduction**

This chapter contains the background of research statement, statement of research problem, objectives and benefits of research, and systematic of report.

### **CHAPTER II : Review of Literature**

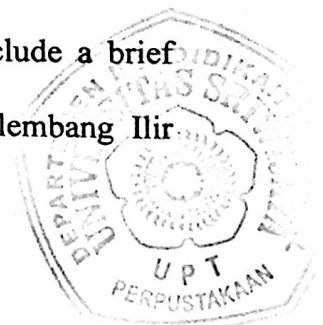
In this chapter, the authors put forward the theories relating to the title of script that includes fundamental of theory (an overview of tax, general overview of income tax article 21, an overview of taxpayers, and overview of tax returns), previous study, conceptual framework, and hypothesis.

### **CHAPTER III : Research Methodology**

In this chapter will be explained about research scope, research design, research variable operational definition, method of collecting data, research instrument, and method of data analysis.

### **CHAPTER IV : Overview of Research Objects**

In this third chapter describes the research object, namely: profile of KPP Pratama Palembang Ilir Barat, include a brief history of the establishment of KPP Pratama Palembang Ilir



Barat, organizational structure, vision and mission of KPP  
Pratama Palembang Ilir Barat.

**CHAPTER V : Result and Analysis**

This chapter is a discussion of existing data and analysis of the problems with data analysis techniques that have been determined in discussing the research method about the influence of the number of effective taxpayer of income tax article 21 to income tax revenue.

**CHAPTER VI : Conclusions and Suggestions**

In this chapter presented the conclusions from previous chapters as well as advice given by the writer to overcome the existing problems.



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