

Analysis of the Effect Implementation of the Tax Audit Supervision Management Function, Non-Taxable Income, and Tax Rates on Income Tax Revenue at the Pratama Tax Service Office

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ABSTRACT

The objectives to be achieved from this research are to find out and analyse the effect of the Tax Audit Supervision Management Function, the Supervision Management Function of Non-Taxable Income, and the Supervision Management Function on Income Tax Revenue at KPP Pratama Ambon partially and simultaneously. With quantitative descriptive analysis method.

The sample in this study is all members of the previously determined population, consisting of Tax Audit, Non-Taxable Income, Tax Rates and Tax Revenue Data at the Ambon Primary Tax Service Office in 2013-2022. the analytical technique used is the multiple regression model.

The results obtained by Tax Audit affect income tax revenue in Ambon City so that the more tax audit activities, the amount of income tax revenue will increase and income tax revenue is optimised. Non-taxable income has an effect in reducing income tax revenue in Ambon City so that the greater the value of non-taxable income, the amount of income subject to tax decreases and income tax revenue is not optimal. The application of proportional tax rates has an effect in increasing income tax revenue in Ambon City so that awareness in paying taxes from taxpayers is carried out and income tax revenue can be optimised.

Keywords: Tax audit, non-taxable income, tax rate, income tax revenue

Date of Submission: 03-08-2024

Date of acceptance: 14-08-2024

I. INTRODUCTION

With the change in the taxation system, it is expected to increase state revenue from existing sources. In this case, the source of tax revenue is divided into 2, namely tax revenue for the central government and local government. Taxes collected by the central and local governments can be used to finance APBD expenditures which are expected to encourage the welfare of people's lives. To maximise tax revenue, the Directorate General of Taxes must conduct tax audits of taxpayers.

In addition to tax audits, Ramli (2006) states that an increase in non-taxable income (PTKP) has an important effect on income tax revenue through potential taxes, the increase in non-taxable income (PTKP) will affect the decrease in the number of taxpayers and the amount of tax to be paid. In addition to non-taxable income (PTKP), tax rates are important in determining how much tax will be withheld from taxpayers. According to Sri (2003: 9) the tax rate is defined as a certain number used as the basis for calculating taxes.

Thus it can be understood that the tax rate is a percentage to calculate the amount of tax payable. According to Pris (2010) the indicators of tax rates are high income receipts, paying more income tax, fair proportional tax rates, fair tax rates must be the same for each taxpayer, and the imposition of personal income tax rates is fair. Thus it can be understood that the imposition of tax rates affects tax revenue.

II. THEORY

The framework is an explanation of the relationship between variables to be studied, which is compiled from various theories that have been described (Sugiyono, 2008: 48). This research was conducted using two types of variables, namely the independent variable and the dependent variable. The independent variables are tax audit, non-taxable income, and tax rates while the dependent variable is income tax revenue.

Tax audits are activities that aim to test taxpayer compliance by referring to applicable provisions, meaning that the more tax audit activities, the income tax revenue can increase, otherwise the less audit activities, the income tax revenue is small.

Non-taxable income is the minimum limit given to taxpayers that cannot be contested by anyone in accordance with applicable regulations, meaning that if the non-taxable income increases, income tax revenue will decrease because less tax is imposed, while the non-taxable income decreases, income tax revenue will increase because with less tax imposed it can encourage taxpayers to obey in paying taxes.

The tax rate is a certain percentage that reduces the amount of certain income of the taxpayer or which is used to calculate the tax payable, meaning that the smaller the tax rate, the income tax revenue can increase, otherwise the greater the tax rate, the smaller the income tax revenue.

Based on the description above, the picture of the framework in the research Analysis of the Effect of Tax Audit, Non-Taxable Income, and Tax Rates on Income Tax Revenue at KPP Pratama Ambon can be seen in Figure 2.3 below.

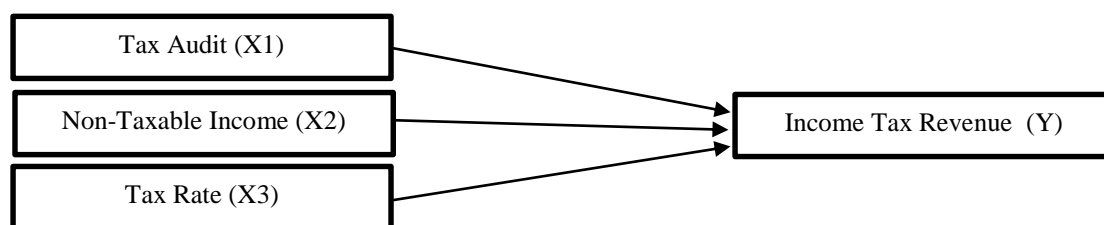


Figure 1

III. METHODOLOGY

This type of research is explanatory research, namely research that aims to test or explain the influence between hypothesised variables. The sample in this study is all members of the previously determined population, consisting of Tax Audit, Non-Taxable Income, Tax Rates and Tax Revenue Data at the Ambon Primary Tax Service Office in 2013-2022.

The analysis technique used in this study is the form of multiple regression equation used in the study is as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

- a = Constant
- b₁- b₃ = Regression coefficient of variables X₁, X₂, and X₃
- e = tolerable error factor (error)

Then test the hypothesis partially and simultaneously accompanied by looking at the coefficient of determination.

IV. RESULT

1. Partial Test (T Statistical Test)

Table 1. Partial Test Results (T-Test)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	62,242	17,974		3,463	,003
Tax audit	,637	,281	,425	2,268	,039
Tax audit	-,303	,221	-,255	-1,370	,191
tax rate	,894	,411	,405	2,175	,046

Source: data processed, 2024.

Based on table 1 above, the equation is as follows:

$$Y = 62.242 + 0.637 X_1 - 0.303 X_2 + 0.894 X_3 + e$$

Partially, tax audit and tax rates have a significant effect on income tax revenue. The constant value of 62.242 means that if it is assumed that the Tax Audit, Non-Taxable Income, and Tax Rate variables are constant, the increase in Income Tax Revenue in Ambon City is 62.246%.

The regression coefficient of the Tax Audit variable is 0.637 with a calculated t value of 2.268. The probability significance value of 0.039 at $\alpha = 0.05$ means that the probability sig value of 0.039 < 0.05, this indicates that the tax audit variable has a positive and significant effect on income tax revenue in Ambon City for the 2008-2017

period. This means that if the PTKP variable, and the Tax Rate are assumed to be constant, then every 1% increase in tax audits, income tax revenue will increase by 0.637%.

The regression coefficient of the Non-Taxable Income variable is -0.303 with a calculated t value of -1.370. The probability significance value of 0.191 at $\alpha = 0.05$ means that the probability sig value of $0.191 > 0.05$, this indicates that the non-taxable income variable has a negative and insignificant effect on income tax revenue in Ambon City for the period 2008-2017. Regression Coefficient value of -0.303. This means that if the Tax Audit variable, and the Tax Rate are assumed to be constant, then every 1% increase in non-taxable income will reduce income tax revenue by 0.303%.

2. Simultaneous Significance Test (Statistical Test F)

Table 2 Simultaneous Test Results (F)

Model	Sum of squares	df	Mean Square	F	Sig.
1 Regression	2811,065	4	702,766	3,757	,026
Residual	2805,735	15	187,049		
total	5616,800	19			

Based on table 2 which shows the results of the calculated F value of 3.757 with a significance value = 0.026, it means that the probability significance value of $0.026 < 0.05$. It can be concluded that the independent variables (Tax Audit, Non-Taxable Income, and Tax Rates) together have a significant effect on the dependent variable (Income Tax Revenue).

3. Analysis of the Coefficient of Determination (R²)

Table 3. Coefficient of Determination (R²)

Model	R	R square	Adjusted R Square	Std. error of the estimate
1	,707 ^a	,500	,367	13,67659

Based on the results of the calculation of the Coefficient of Determination (R²), the value of the Coefficient of Determination (R²) is 0.500 or 50%. This value explains that the variation in changes in Income Tax revenue in Ambon City can be explained by the independent variables (Tax Audit, Non-Taxable Income, and Tax Rates) by 50% and the rest is explained by other variables by 0.5 or 50%.

V. CONCLUSION

Based on the results and discussion presented in the previous chapter, it can be concluded that:

- 1) Tax Audit affects income tax revenue in Ambon City so that the more tax audit activities, the amount of income tax revenue will increase and income tax revenue is optimised.
- 2) Non-taxable income has an effect in reducing income tax revenue in Ambon City so that the greater the value of non-taxable income, the amount of income subject to tax decreases and income tax revenue is not optimal.
- 3) The application of proportional tax rates has an effect in increasing income tax revenue in Ambon City so that awareness in paying taxes from taxpayers is carried out and income tax revenue can be optimised.

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