

Determinants of Revenue of Personal Income Tax at KPP Pratama Cibitung: A Perspective of Attribution Theory

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ABSTRACT

This research seeks to examine the impact of NPWP ownership obligations, tax audits, tax collection, and taxpayer awareness on the generation of tax revenues. The participants in this investigation were employees from the tax sector at KPP Pratama Cibitung, with a sample size of 100 tax employees selected through convenience sampling. Utilizing primary data collected through questionnaires, the study employed multiple linear regression tests conducted using SPSS Version 21 software to analyze and test hypotheses. The findings revealed that NPWP ownership obligations, tax audits, tax collection, and taxpayer awareness all demonstrated a noteworthy and positive influence on the receipts of personal income tax

INTRODUCTION

In Indonesia, the primary contributor to the country's largest state revenue for government funding and development comes from tax revenues. The purpose of taxes is to enhance the well-being of the population by funding the maintenance and enhancement of public infrastructure. The distribution of tax funds extends beyond those who directly pay taxes and is intended for the collective benefit of the entire population. Therefore, the role of tax revenues is highly crucial in supporting the functioning of the government, as these revenues presently constitute the primary source of state income, with an anticipated yearly growth in contribution. (Fitriani & Saputra, 2009).

Income tax (PPh) stands as a type of tax employing the Self-Assessment System, making it the leading contributor to state revenue within the tax sector. This tax is imposed on individuals based on the income they receive or earn throughout a fiscal year. The regulatory framework overseeing Income Tax in Indonesia comprises various laws and regulations, starting with Law Number 7 of 1983, subsequently refined by Law Number 7 of 1991, Law Number 10 of 1994, Law No. 17 of 2000, Law No. 36 of 2008, as well as Government Regulations, Presidential Decrees, Minister of Finance Decrees, Director General of Taxes Decrees, and Circular Letters issued by the Director General of Taxes. (Fitriano & Rimbawati, 2020).

As it evolves, the significance of revenue in the Income Tax sector surpasses that of other tax sources. Income Tax is divided into Individual Taxpayers and Corporate Taxpayers, with corporate income tax predominantly leading Income Tax revenue in Indonesia. This dominance is attributed to the ease of identifying, monitoring, and transparently assessing tax objects for registered formal institutions, making tax collection on corporate entities more efficient than on individuals. The challenges in monitoring and detecting the Taxable Income of individuals arise from the lack of financial transaction information for each person (Kurnia et al., 2015)

Acknowledging the comparatively lower compliance in Indonesia compared to neighboring nations, the government recognizes the necessity for multiple policy measures aimed at enhancing tax revenue. One of these policy directions involves enhancing both the intensity and scope of tax-related activities. The Directorate General of Taxes will oversee the execution of this policy through its operational units, including the Cibitung Primary Tax Service Office (KPP), responsible for directly managing taxpayer affairs.

KPP Pratama Cibitung has income tax revenue from 2016-2018 as follows:

Table 1. Total Target and Realization of Tax Revenue at KPP Pratama Cibitung

YEAR	TAX REVENUE TARGET	TAX REVENUE REALITATION
2016	1.336.920.551.999	1.079.209.919.761
2017	1.316.117.417.000	1.339.944.524.840
2018	1.764.155.058.000	1.284.105.582.116

Source: (KPP Pratama Cibitung, 2019)

The data presented in the table indicates that the government's anticipated tax revenue was not attained during the period of 2016–2018. The shortfall in achieving the targeted tax revenue may be attributed to taxpayers' non-compliance with their tax obligations. This lack of adherence stems from insufficient knowledge and understanding of taxation among taxpayers. (Novasari & Ratnawati, 2020).

The initial steps in influencing taxation involve ensuring awareness of the obligation to possess a taxpayer identification number. The issuance of a taxpayer identification number (NPWP) to every taxpayer is accompanied by the enforcement of both taxation rights and responsibilities. The confirmation of NPWP provision is formalized through the issuance of a registered certificate. Taxpayers are notified of their tax obligations through official letters. According to findings from the Tax Administration Section officers, each taxpayer is expected to fulfill their tax obligations in adherence to the provisions outlined in tax laws and regulations. Complying with tax obligations, guided by these legal provisions, is crucial for securing tax revenue. The accurate and precise fulfillment of tax obligations by taxpayers directly contributes to the increase in tax revenue (S. A. Sari & Ompusunggu, 2023).

The second element involves taxation, specifically manifested through tax audit operations. KPP Pratama Cibitung conducts tax audits to assess compliance, underscoring the responsibility of tax authorities to conduct these audits accurately and appropriately. The outcomes of these tax audit activities are documented in a legal instrument known as the Tax Assessment Letter for Underpayment (SKPKB) (W. P. Sari, 2015).

The third aspect of taxation is manifested through tax collection endeavors. Besides the requirement for possessing an NPWP, policies are implemented to enhance tax revenue, particularly through more proactive tax collection efforts targeting delinquent taxpayers. This initiative is prompted by the presence of numerous registered taxpayers who have outstanding tax liabilities, necessitating legally binding and compelling measures for collection. To address this, the government enacted Law Number 19 of 2000, granting authority for tax collection by force. As outlined in Law Number 19 of 2000, tax collection encompasses a series of actions aimed at compelling taxpayers to settle their tax debts and associated collection costs. These actions include issuing warnings, immediate and simultaneous collections, sending forced letters, proposing

preventive measures, conducting confiscations, undertaking hostage-taking, and selling confiscated goods (Simamora & Suryaman, 2015).

The fourth dimension of taxation, implemented to bolster state revenue, involves fostering taxpayer awareness. In a bid to further enhance tax revenue, the government has adopted policy measures to raise public consciousness and motivate individuals to fulfill their tax obligations. Prior to formulating these policies, the government, as the policymaker, must consider various factors influencing tax revenue, including the government itself, tax officials (*fiskus*), and the public, who play a crucial role in endeavors to optimize tax revenue. As per the Indonesian Dictionary (KBBI), awareness is characterized as a state of consciousness, representing an individual's understanding of values concerning the law and their knowledge of legal regulations governing specific behaviors. Therefore, taxpayer awareness can be defined as a situation where taxpayers are cognizant and comprehend how to adhere to tax provisions accurately and willingly (S. A. Sari & Ompusunggu, 2023).

By means of taxation, the government can maximize domestic development funding through state revenue. The government's capacity to finance development is directly proportional to the magnitude of tax revenue generated. Conversely, a decrease in tax revenue limits the state's ability to fund development initiatives. Annually, the government consistently endeavors to augment state revenue. The anticipation is for tax revenue growth through the optimization of NPWP ownership, tax audits, tax collection, and heightened taxpayer awareness.

Based on previous research on NPWP ownership obligations on tax revenue conducted (Fitriani & Saputra, 2009), this resulted in NPWP ownership obligations affecting tax revenue, contrary to research (S. A. Sari & Ompusunggu, 2023), which states that NPWP ownership obligations have no partial effect on tax revenue.

The previous research on tax audits on tax revenue by Kurnia et al. (2015) concluded that tax audits partially had a significant effect on income tax recipients at KPP Pratama Surabaya Sawahan. Meanwhile, (S. A. Sari & Ompusunggu, 2023) state that there is no significant influence between tax audits and tax revenue.

Based on previous research on tax collection on tax revenue previously conducted by (Novasari & Ratnawati, 2020), which found that tax collection affects tax revenue, this contradicts the results of research by (Simamora & Suryaman, 2015), which states that tax collection has no partial effect on tax revenue.

Previous research on taxpayer awareness of tax revenue conducted by (Kurnia et al., 2015) states that taxpayer awareness influences tax revenue. However contrary to the results of research conducted (Fitriani & Saputra, 2009), which states that taxpayer awareness does not affect tax revenue, this is due to a lack of taxpayer awareness.

Given the context outlined above, the researchers are motivated to investigate the impact of NPWP ownership obligations, tax audits, tax collection,

and taxpayer awareness on personal income tax revenues at KPP Pratama Cibitung. The study employs multiple variables aimed at offering insights and understanding the influence of NPWP ownership obligations, tax audits, tax collection, and taxpayer awareness on the generation of personal income tax revenue.

LITERATURE REVIEW

Attribution Theory

The concept known as attribution theory was introduced by Heider (1958), a psychologist from Germany. This theory delineates the process of attributing causes and motives to different behaviors observed in an individual. Attribution theory is shaped by both internal and external factors. In the context of internal attribution, it asserts that a person's behavior is influenced by internal forces or dispositions, referring to psychological elements preceding the behavior. Therefore, internal attribution implies that a person's behavior is internally driven, encompassing aspects such as personality traits, abilities, and awareness (Ischabita & Nurcahyono, 2022).

External attribution theory posits that there are external forces impacting an individual's behavior. Consequently, external attribution attributes a person's behavior to external factors, such as the influence of specific situations or circumstances. The significance of attribution theory in this research lies in understanding that an individual's conduct in meeting their tax obligations and responsibilities is shaped by a combination of internal and external factors. Taxpayer awareness, for instance, stems from internal factors, where individuals who comprehend the advantages of taxes willingly comply without coercion, thereby contributing to an increase in tax revenue (Ischabita & Nurcahyono, 2022).

Hypothesis

The Effect of the Obligation to Own a Taxpayer Number on Individual Income Tax Recipients at KPP Pratama Cibitung

According to (Mardiasmo, 2013), the taxpayer identification number (NPWP) is a number given to taxpayers as a means of tax administration that is used as a personal identification or identity of taxpayers in carrying out their tax rights and obligations. Provision of a taxpayer identification number (NPWP) to each taxpayer accompanied by the implementation of taxation rights and obligations. Ratification of the NPWP provision is carried out by providing a registered certificate.

Each taxpayer receives a letter informing them of their tax obligations. Based on the research results of the Tax Administration Section officers, the tax obligations are fulfilled and must be carried out by each taxpayer. The filing of tax obligations must be based on the provisions of the applicable tax laws and regulations so that the implementation of tax obligations by each taxpayer can secure tax revenue. The more tax obligations are filled by taxpayers correctly and appropriately, tax revenue will increase (Sutrisno et al., 2016). Fitriani & Saputra, (2009) concluded that NPWP ownership has a positive effect on income tax revenue. This is because the more people register themselves, the more they affect the income tax revenue itself.

H1: The obligation to own a taxpayer identification number (NPWP) has a positive and significant effect on individual tax revenue at KPP Pratama Cibitung.

The Effect of Tax Audits on Individual Income Tax Revenue at KPP Pratama Cibitung

As per the Taxation Law No. 16/2009 Article 1 paragraph (25), an audit is a systematic set of activities involving the objective and professional collection and processing of data, information, and/or evidence. This is conducted based on audit standards to assess compliance with fulfilling tax obligations or for other purposes within the framework of implementing tax legislation. In alignment with this definition, the primary focus of tax audits is on evaluating taxpayers' adherence to the self-assessment system principle. This involves fulfilling, calculating, collecting, deducting, and reporting all tax obligations in accordance with the relevant regulations. Generally, tax audits are initiated when there is suspicion from the Tax Authority regarding the accuracy of the Tax Return Report submitted by the taxpayer. The Tax Return Report serves as a means for taxpayers to report and account for the calculation of the actual amount of tax owed, as well as a record of their tax payment fulfillment for the Tax Year (Meiliawati, 2013).

Following the completion of a tax audit by the Directorate General of Taxes (DGT), a comprehensive tax audit report is generated by the tax auditor. This report is crafted in a concise and lucid manner, aligning with the audit's scope and objectives. The tax audit report serves as the foundation for issuing a Tax Assessment Letter (SKP), which may indicate an underpayment, overpayment, or no tax liability. Additionally, it may lead to the issuance of a Tax Collection Letter (STP) or serve other purposes within the framework of implementing tax legislation. The computed tax amount, as per the tax audit report, is communicated to the taxpayer unless the audit proceeds with investigative measures. Subsequently, taxpayers are obligated to provide a written response to the audit results notification. Upon receiving the response, the tax auditor invites the taxpayer to participate in a discussion regarding the final audit results, known as the closing conference. In instances where the taxpayer fails to respond or attend the closing conference, the Tax Assessment Letter (SKP) and Tax Collection Letter (STP) are issued based on the audit results provided to the taxpayer. If the taxpayer disagrees, they have the option to file an objection to the assessment letter. In the event of dissatisfaction with the objection decision, the taxpayer can escalate the matter by filing an appeal or lawsuit. The ultimate recourse available to the taxpayer in the context of a tax dispute is a judicial review before the Supreme Court. (Meiliawati, 2013).

The implementation of audits to test compliance with the fulfillment of tax obligations is expected to have a positive impact, both directly and indirectly, on increasing tax revenue. Waluyo (2018) and (M. M. R. Sari & Afriyanti, 2012) concluded that tax audits have a significant effect on tax revenue.

H2: The tax audit has a positive and significant influence on individual income tax revenue at KPP Pratama Cibitung.

The Effect of Tax Collection on Individual Income Tax Revenue at KPP Pratama Cibitung

In line with Pamber (2016), tax collection encompasses a sequence of measures aimed at compelling taxpayers to settle their tax debts and associated fees. These actions include issuing reprimands or warnings, implementing immediate and simultaneous billing, sending forced letters, suggesting preventive measures, executing confiscation, and selling confiscated goods. The purpose of tax billing is to enhance tax compliance, with a specific emphasis on optimizing the number of taxpayers subjected to billing. This optimization seeks to generate tax revenues while also considering the equitable treatment of taxpayers. Research carried out by Prano (2017) affirmed that tax collection has a positive impact on income tax revenue. The rationale is that an increased number of individuals paying taxes directly correlates with higher income tax revenue.
H3: Tax collection has a positive and significant effect on individual income tax revenue at KPP Pratama Cibitung.

The Effect of Taxpayer Awareness on Individual Income Tax Revenue at KPP Pratama Cibitung

Demonstrating taxpayer awareness involves the act of registering with the tax office to obtain a Taxpayer Identification Number (NPWP). This NPWP serves as an administrative tool for exercising taxation rights and fulfilling obligations. Hestin and Eunike (2016) highlight that an increased number of taxpayers possessing an NPWP contributes to the augmentation of tax revenue. In this context, taxpayer awareness denotes the recognition that taxes constitute the primary source of state revenue, and every citizen is mandated to comply with tax regulations, including independently calculating, paying, and reporting taxes. Scholars like Budi Sutrisno et al. (2016) underscore the importance of tax education, especially at higher education levels, emphasizing that citizens' understanding of taxes is integral. Their research confirms that heightened taxpayer awareness positively influences tax revenue.
H4: Taxpayer awareness has a positive and significant influence on individual income tax revenue at KPP Pratama Cibitung.

The effect of NPWP Ownership Obligations, Tax Audits, Tax Collection, and Taxpayer Awareness Has an Effect on Individual Income Tax Revenue

To boost income tax revenue, initiatives and measures by tax authorities are essential. One strategy involves enhancing the count of registered Taxpayer Identification Number (NPWP) holders. Taxpayers encompass both individuals and entities engaged in tax payments, tax deductions, and tax collections, all of whom possess rights and obligations in accordance with the stipulations of relevant tax regulations (Mardiasmo, 2013).

Another element influencing income tax revenue is the presence of tax audits. These audits are crucial for assessing compliance, uncovering potential fraud by taxpayers, and fostering a culture of adherence to tax payment and honesty in accordance with prevailing regulations. The execution of audit activities by tax authorities is intended to raise awareness and enhance compliance among taxpayers who may be neglecting their tax obligations, encouraging them to promptly fulfill their responsibilities (Indira Mohammad, et al 2017).

As Pamber (2016) explanation, tax collection involves a sequence of measures aimed at compelling taxpayers to settle their tax debts and associated fees. These actions include issuing reprimands or warnings, implementing immediate and simultaneous billing, sending forced letters, proposing preventive measures, executing confiscation, and selling confiscated goods. The objective of tax collection is to enhance tax compliance, with a particular focus on optimizing the number of taxpayers subjected to billing. This optimization is intended to generate tax revenues.

One of the reasons for the low level of compliance among taxpayers in reporting tax obligations is attributed to their limited knowledge and understanding of tax laws and regulations, coupled with a low awareness of their tax obligations. According to Hestin and Eunike (2016), an increase in the number of taxpayers possessing a Taxpayer Identification Number (NPWP) contributes to an elevation in tax revenue.

H5: NPWP ownership obligations, tax audits, tax collection and taxpayer awareness have a positive and significant influence on Individual Income Tax Revenue at KPP Pratama Cibitung.

METHODOLOGY

To examine the data from the research sample, the researchers performed various tests including descriptive statistical analysis, classical assumption tests, and hypothesis testing. The classical assumption test comprised evaluations for data normality, autocorrelation, heteroscedasticity, and multicollinearity. Hypothesis testing included assessments of the coefficient of determination, F statistical test, and t statistical test.

This study employed the multiple linear regression analysis method. Data analysis was conducted using the SPSS 19 software. The regression equation model utilized in this study is presented below:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4$$

Description:

Y = Individual Income Tax Revenue

X1 = NPWP ownership obligation

X2 = tax audit

X3 = tax collection

X4 = taxpayer awareness

a = constant

b1 = 1st regression coefficient

b2 = 2nd regression coefficient

b3 = 3rd regression coefficient

b4 = 4th regression coefficient

RESEARCH RESULT

Multiple Linear Regression Analysis

Table 2. Multiple Linear Regression Analysis Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	12,516	5,489		2,280	,025
NPWP ownership obligation	-,070	,209	-,033	-,334	,739
tax audit	-,333	,260	-,143	-1,281	,203
tax collection	-,168	,260	-,069	-,646	,520
taxpayer awareness	1,432	,253	,593	5,655	,000

Source: Results of Primary Data Processing, 2023

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 \quad Y=12.516+0.070X_1+0.333X_2+0.168X_3+1.432X_4$$

Notes:

1. The constant value of 12.516 signifies that in the absence of independent variables (such as the obligation to own NPWP, tax audit, tax collection, and taxpayer awareness), the personal income tax revenue would be 12.516. The positive constant value indicates that, under the assumption of competency variables like NPWP ownership obligations, tax audits, tax collection, and taxpayer awareness increasing, personal income tax revenue would rise by 12.516.
2. The regression coefficient for NPWP ownership obligation is 0.070. This positive coefficient suggests a unidirectional relationship, indicating that for every 1-point increase in NPWP ownership obligations, the personal income tax revenue would increase by 0.070.
3. The regression coefficient for tax audit is 0.333. This positive coefficient, indicative of a unidirectional relationship, implies that each 1-point increase in tax audits would result in a 0.333 increase in personal income tax revenue.
4. The regression coefficient for tax collection is 0.168. This positive coefficient, showing a unidirectional relationship, signifies that each 1-point increase in tax collection would lead to a 0.168 rise in personal income tax revenue.
5. The regression coefficient for taxpayer awareness is 1.432. This positive coefficient, demonstrating a unidirectional relationship, suggests that each 1-point increase in taxpayer awareness would result in a 1.432 increase in personal income tax revenue.

Model Feasibility Test Results

Test Coefficient of Determination (R²)

The coefficient of determination (R²) serves as an indicator of the model's capacity to elucidate the fluctuations observed in the dependent variable. Ranging from zero to one, a lower R² value signifies that the independent variables have a limited ability to clarify the variations in the dependent variable.

Table 3. Test Results of the Coefficient of Determination (R²)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,515 ^a	,266	,235	5,318

Source: Results of Primary Data Processing, 2023

Referring to Table 3 and the outcomes of the coefficient of determination examination, it is evident that the coefficient of determination (adjusted R square) is calculated at 0.266. This implies that the independent variables (NPWP ownership obligation, tax audit, tax collection, taxpayer awareness) can account for 26% of the variability observed in personal income tax revenue. The remaining 74% is influenced by factors beyond those specifically examined in this study.

T-Test(partial)

Table 4. T-Test Results (Partial)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	12,516	5,489		2,280	,025
NPWP ownership obligation	-,070	,209	-,033	-,334	,739
tax audit	-,333	,260	-,143	-1,281	,203
tax collection	-,168	,260	-,069	-,646	,520
taxpayer awareness	1,432	,253	,593	5,655	,000

Source: Results of Primary Data Processing, 2023

1. Variable of NPWP ownership obligation (X1)

a. Significance level testing

According to the test results, the NPWP ownership obligation variable has a significance level of 0.739, exceeding 0.05. This implies the acceptance of Ho, and the rejection of Ha1. Consequently, the first hypothesis is rejected, suggesting that the NPWP ownership obligation variable has no impact on personal income tax revenue.

b. T-test comparison

The test reveals that the t-count value for the NPWP ownership obligation competence variable is 0.334, which is less than the t-table value of 0.1918. This leads to the acceptance of H_0 and the rejection of H_{a1} . Hence, the first hypothesis is rejected, indicating that the NPWP ownership obligation competence variable does not influence individual income tax revenue.

2. Tax Audit Variable (X2)

a. Significance level testing

Based on the results, the tax audit variable has a significance level of 0.203, exceeding 0.05. This implies the rejection of H_0 and the acceptance of H_{a2} . Therefore, the first hypothesis is accepted, signifying that the tax audit performance variable significantly affects personal income tax revenue.

b. T-test comparison

The test results show that the tax audit variable has a t-count value of 1.281, exceeding the t-table value of 0.1918. Consequently, H_0 is rejected, and H_{a2} is accepted. Therefore, the second hypothesis is accepted, indicating that the tax audit variable has a positive impact on personal income tax revenue. Based on the significance test and t-test comparison, it can be concluded that the tax audit performance has a positive and significant effect on personal income tax revenue.

3. Tax Collection Variable (X3)

a. Significance level testing

The tax collection variable's significance level is 0.520, surpassing 0.05. This results in the acceptance of H_0 and the rejection of H_{a3} . Hence, the third hypothesis is rejected, indicating that the tax collection variable does not affect personal income tax revenue.

b. T-test comparison

Upon comparison, the tax collection variable has a t-count value of 0.646, which is less than the t-table value of 0.1918. This leads to the acceptance of H_0 and the rejection of H_{a3} . Therefore, the third hypothesis is rejected, signifying that the tax collection variable does not influence personal income tax revenue.

4. Taxpayer Awareness Variable (X4)

a. Significance level testing

The taxpayer awareness variable has a significance level of 0.000, below 0.05. This results in the acceptance of H_0 and the rejection of H_{a4} . Consequently, the fourth hypothesis is rejected, suggesting that the taxpayer awareness variable does not impact individual income tax revenue.

b. T-test comparison

The test reveals that the taxpayer awareness variable has a t-count value of 5.655, surpassing the t-table value of 0.1918. Hence, H_0 is rejected, and H_{a4} is accepted. Therefore, the fourth hypothesis is rejected, indicating that the taxpayer awareness variable does not influence personal income tax revenue. F- Test (simultaneous)

Table 5. F Test Results (Simultaneous)

ANOVA ^a						
Model	Sum of Squares	df	Mean Square	F	Sig.	
1 Regression	971,470	4	242,868	8,589	,000 ^b	
Residual	2686,240	95	28,276			
Total	3657,710	99				

Source: Results of Primary Data Processing, 2023

a. Significance level testing

Upon analyzing the results, it was determined that the variables comprising the obligation to own NPWP, tax audit, tax collection, and taxpayer awareness exhibit a significance level of 0.000, which is less than 0.05. This outcome leads to the rejection of H_0 and the acceptance of H_a5 . Therefore, the fourth hypothesis is validated, indicating that the variables of NPWP ownership obligations, tax audits, tax collection, and taxpayer awareness significantly impact personal income tax revenue.

b. Comparison of F_{count} with F_{table}

According to the test outcomes, the variables of NPWP ownership obligations, tax audits, tax collection, and taxpayer awareness collectively have an F_{count} value of 8.589, surpassing the F_{table} value of 2.70. Consequently, H_0 is rejected, and H_a4 is accepted. Thus, the fourth hypothesis is confirmed, signifying that the variables of NPWP ownership obligations, tax audits, tax collection, and taxpayer awareness, collectively, significantly influence personal income tax revenue. Based on the results of the significance test and the comparison of the F_{count} value with the F_{table} , it can be concluded that the obligation to own NPWP, tax audits, tax collection, and taxpayer awareness, collectively, has a noteworthy impact on personal income tax revenue.

DISCUSSION

Effect of NPWP Ownership Obligation on Individual Income Tax Revenue

The findings from the hypothesis 1 test are presented in Table 4 for the NPWP Ownership Obligation Variable. The T-count for the NPWP ownership obligation variable (X1) is 0.334, and its significance level is 0.739. The calculated t value of 0.334 surpasses the T-table value of 0.1918, while the significance value of 0.739 is lower than the significant probability $\alpha = 0.05$. Consequently, H0 is rejected, and Ha is accepted, indicating a positive and significant correlation between the obligation to have an NPWP and individual income tax receipts at the Cibitung Primary Tax Office.

The correlation implies that as the number of taxpayers possessing NPWP increases, tax revenue also rises. NPWP, as outlined by its function, serves as a tax administration tool for self-identification and taxpayer identity. It is instrumental in maintaining order in tax payments and supervising tax administration. Hence, taxpayers with an NPWP are obligated to fulfill their tax liabilities.

As per Waluyo (2019), intentional failure to register for a taxpayer identification number (NPWP) or the improper use or misuse of NPWP, resulting in losses to state revenue, can lead to imprisonment for a minimum of 6 months and a maximum of 6 years, along with a fine ranging from at least 2 times to a maximum of 4 times the amount of tax payable. The mandatory ownership of an NPWP, coupled with the associated sanctions for misuse, compels taxpayers to meet their tax obligations, contributing to increased tax revenue. This study's results align with research by Setiawan (2017), affirming that the obligation to have an NPWP significantly impacts tax revenue. In pursuit of enhanced state revenue, the government implements policies, such as mandatory NPWP ownership, providing a taxpayer identity with multifaceted functions, particularly in taxation and other domains, with a direct impact on tax payments.

The Effect of Tax Audits on Individual Income Tax Revenue

For the second independent variable, the tax audit, a t count value of 1.281, which is greater than the t table value, is obtained. This indicates that partial tax audits have a positive influence on tax revenue. Additionally, the significance result of 0.203 is less than 0.05, indicating a significant effect. In summary, Ha2 is accepted. The results of the hypothesis 2 test, as presented in Table 4, demonstrate that the t count value for the tax audit variable (X2) is 1.281, with a significance level of 0.203. Given that the t value of 1.281 exceeds the t table value of 0.1918, and the significance level of 0.203 is lower than the significance probability $\alpha = 0.05$, H0 is rejected, and Ha is accepted. Therefore, it can be concluded that the tax audit variable exhibits a positive and significant coefficient with tax revenue; as tax auditors conduct more tax audits, tax revenue will increase.

This suggests that the effectiveness of a tax audit employee in executing each stage of a tax audit, in accordance with the Decree of the Minister of Finance Number 545/KMK.04/2000, has a direct impact on boosting state revenue in the taxation sector. The role of audits in augmenting tax revenue necessitates effective supervision of the tax audit implementation. Internal control and administration of tax audits serve as a means of overseeing and monitoring the process. Tax audits

are also geared towards curbing fraudulent activities by taxpayers to evade taxes. To fulfill taxpayers' rights and obligations, the Directorate General of Taxes (DGT) conducts regular audits. A well-executed audit contributes significantly to the enhancement of state tax revenue.

These findings align with Sukirman (2011) research, affirming a positive and significant relationship between tax audits and tax revenue. Audits are crucial in encouraging accurate and complete reporting, as well as the proper submission, withholding, collection, and deposit of taxes by taxpayers.

The Effect of Tax Collection on Individual Income Tax Revenue

The results of the hypothesis 3 test, as indicated in Table 4, reveal that the t-count value for the tax collection variable (X3) is 0.646, with a significance level of 0.520. Considering that the t value of 0.646 exceeds the t table value of 0.1918, and the significance level of 0.520 is lower than the significance probability $\alpha = 0.05$, H_0 is rejected, and H_a is accepted. Therefore, it can be asserted that the tax collection variable exhibits a positive and significant coefficient on tax revenue. Increased tax collection activities correspond to higher tax revenue. The implementation of tax collection enables authorities to compel taxpayers who are unwilling to fulfill their tax obligations, thereby augmenting tax revenue. The Director General of Taxes employs a series of measures to prompt taxpayers to settle their tax debts and collection costs, involving stages such as reprimanding, issuing immediate and simultaneous bills, sending forced letters, proposing preventive measures, conducting confiscation, seizing assets, and selling seized goods. It is anticipated that these procedural stages will foster compliance among taxpayers, leading to timely and obedient tax payments, thereby contributing to increased tax revenue.

These findings align with research by Gisijanto (2018), affirming a positive and significant relationship between tax collection efforts and individual income tax revenue. Collection initiatives are designed to optimize the number of taxpayers billed, aiming to generate tax revenue while ensuring fairness in the treatment of taxpayers. Consequently, each taxpayer is expected to undergo examination to assess their compliance with tax obligations. In cases where a taxpayer, post-billing, fails to meet tax collection requirements, the tax office possesses the authority to pursue collection through a tax demand letter, in accordance with tax law (Gisijanto, 2018).

The Effect of Mandatory Awareness on Individual Income Tax Revenue

The results of the hypothesis 4 test, as depicted in Table 4, reveal that the t-count value for the taxpayer awareness variable (X4) is 5.655, with a significance level of 0.000. Considering that the t value of 5.655 surpasses the t table value of 0.1918, and the significance level of 0.000 is lower than the significance probability $\alpha = 0.05$, H_0 is rejected, and H_a is accepted. Consequently, it can be asserted that the taxpayer awareness variable demonstrates a positive and significant coefficient on tax revenue. Increased awareness among taxpayers regarding their tax payment obligations corresponds to higher tax revenue. The cultivation of taxpayer awareness is essential for enhancing taxpayer compliance. Taxpayers who are cognizant of their functions, rights, and obligations willingly fulfill their duties without coercion. The higher the level of taxpayer awareness concerning taxation, particularly their rights and obligations as taxpayers, and

their understanding of the contribution made by taxpayers to the prosperity and support of the state, the greater the elevation in tax revenue.

CONCLUSIONS AND RECOMMENDATIONS

The outcomes of the initial hypothesis examination demonstrate that the NPWP ownership obligation variable exerts a positive and noteworthy impact on personal income tax revenue. These findings diverge from Chatama (2013) research, which asserts no substantial influence between NPWP ownership obligations and personal income tax revenue. Nevertheless, they align with the conclusions drawn by Sutrisno et al. (2016) and Saragih (2017), indicating a significant effect of NPWP ownership obligations on personal income tax revenue.

The results of assessing the second hypothesis indicate that the tax audit variable, as established by Herryanto and Toly (2013), reveals that tax audits, when examined individually, have a substantial impact on personal income tax revenue. These findings do not align with Nasution's research; Herawati and Rifa (2012) contend there is no substantial correlation between tax audits and tax revenue.

The examination of the third hypothesis verifies that the tax collection variable, as posited by Putra Mahendra & Sukartha (2014) and Adriana Erwis (2012), underscores a significant positive effect on tax revenue. These results contradict the findings of Nasution, Mahendra, & Sukartha (2012) and Fahrul (2016), which claim that tax collection has no isolated impact on tax revenue.

The verification of the fourth hypothesis demonstrates that the taxpayer awareness variable significantly and positively influences tax revenue. This finding aligns with the assertions of Hestin and Eunike (2016), Budi et al. (2016), Wielda (2015), and Ardiani et al. (2012), all of whom assert that taxpayer awareness has a noteworthy positive impact on tax revenue. However, it contrasts with the results of Yuli (2017) and Fatur and Agus (2016) research, which suggests that taxpayer awareness does not affect tax revenue.

PENELITIAN LANJUTAN

For prospective researchers, extending the time frame beyond 5 years would enable a comprehensive exploration and analysis of conditions beyond the scope of this current study. Additionally, incorporating additional factors outside the present research parameters is advisable, considering there are numerous potential determinants of income tax revenue. One such factor could be the implementation of other tax extensification measures, including outreach initiatives such as taxpayer counseling, which might play a significant role in influencing income tax revenues.

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