

# The Effect of NPWP Ownership Obligations, Tax Audits and Tax Collection on Tax Revenue

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## KEYWORDS

Stand Up Comedy Beni Siregar, Discourse Analysis, Youtube Media

## ABSTRACT

The purpose of this study is to obtain data related to the problem to be studied, with the main aim of identifying the influence of independent variables, namely the obligation to have a Taxpayer Identification Number (NPWP), tax audits, and tax collection on the dependent variable, namely tax revenue. This research uses quantitative descriptive methods in the preparation of the thesis. The research was conducted at the Pratama Tax Service Office (KPP) in the South Jakarta area, with the object of research being a tax employee (fiscus) who served in the KPP Pratama in the region. The respondents of this study amounted to 70 tax employees (fiscus) at the Pratama Tax Service Office (KPP) in the South Jakarta area. Based on the data that has been collected and tests that have been carried out on the problem using multiple regression models, it can be concluded as follows: (1) The variables of NPWP ownership obligations, tax audits and tax collection have a significant positive effect on tax revenue at the Tax Service Office in South Jakarta. (2) the most dominant variable affecting tax revenue at the Pratama Tax Service Office in the South Jakarta area is the tax collection variable rather than the variable of NPWP ownership obligation and tax audit. This can be seen from the highest tax collection beta value.

## INTRODUCTION

As a developing country, Indonesia actually has various kinds of potential to become a more developed country. But in reality Indonesia cannot take advantage of these potentials. It can be seen in reality now, in Indonesia experiencing various problems in almost all existing sectors, one of the biggest problems is the problem in the economic sector, to fix these problems, taxes are expected to be an effective solution. This is because taxes are the largest potential revenue in the country (Onalapo, Aworemi, & Ajala, 2013). Because taxes are direct revenues that can immediately be processed to finance various kinds of state needs (Listyaningtyas, 2012).

In 2008 the government through the Directorate of Taxes issued a sunset policy (Nuryanah & Gunawan, 2022). This sunset policy is expected to increase public participation and awareness in paying taxes so that the perceived tax funds can be wider for the prosperity and welfare of the community (Hasibuan, Hutahaean, & Utama, 2022). In the sunset policy, the government indirectly requires the public as taxpayers to have a Taxpayer Identification Number (NPWP) (Wicaksono & Lestari, 2017)

All taxpayers who have met the subjective and objective requirements in accordance with the provisions of tax laws and regulations based on the self-assessment system, are required to register at the office of the Directorate General of Taxes to be recorded as taxpayers and at the same time to obtain an NPWP (Pramudya, 2022). Objective requirements are requirements for tax subjects who receive or obtain income or who are required to make deductions/collections in accordance with the provisions of the 1984 Income Tax Law and its amendments (Asiah & Sari, 2021). Taxpayers are individuals or entities, including taxpayers, tax cutters and tax collectors, who have tax rights and obligations in accordance with the provisions of tax laws and regulations (Barus, 2022).

The provision of Taxpayer Identification Number (NPWP) to each taxpayer is accompanied by the implementation of tax rights and obligations (Seran, Setiadi, & Rahayu, 2022). Ratification of the provision of NPWP is carried out by providing a Registered Certificate. The letter informs each taxpayer of the fulfillment of tax obligations (Ida & Jenni, 2019). Based on the results of research by officers of the Tax Administration Section, these tax obligations are filled and must be carried out by every taxpayer (Afuberoh & Okoye, 2014). The filling of tax obligations must be based on the provisions of applicable tax laws and regulations, so that the implementation of tax obligations by each taxpayer can secure tax revenue (Setyowati, Utami, Saragih, & Hendrawan, 2020). The more tax obligations filled by taxpayers correctly and appropriately, tax revenues increase (Setiawan, 2007: 59).

The Director General of Taxes seeks to make taxpayers voluntarily pay their taxes, especially entrepreneur taxpayers. This is because the more entrepreneurs earn income, the more tax facilities they can use (Subagyo, Abdullah, & Saleh, 2022). The occurrence of potential losses due to the implementation of fiscal elimination policies can also be overcome (Guo & Liang, 2016). To deal with this possibility, the government has anticipated and balanced with tax revenues derived from increasing NPWP ownership. (Meiryani et al., 2022) Tax payments can be known and pursued from every tax return submitted by taxpayers who have an NPWP. Therefore, in the latest Income Tax Law, the government through the Director General of Taxes seeks to attract more taxpayers to have more NPWP.

Based on previous studies that examined tax revenue, this study is an implication of research conducted by Marisa Herryanto and Agus Arianto Toli (2013). In the research Marisa Herryanto and Agus Arianto Toli (2013) used taxpayer awareness, socialization activities and tax audits as independent variables while tax revenue as the dependent variable. While this study there are variable changes in the research of Marisa Herryanto and Agus Arianto Toli (2013), namely on the variables of taxpayer awareness and socialization activities into the obligation of NPWP ownership and tax collection.

Referring to the description above, the researcher is interested in conducting research on the effect of NPWP ownership obligations, tax audits and tax collection on tax revenue at the Pratama Tax Service Office (KPP) in the South Jakarta Area (Wijaya, Suhendra, & Dhuha, 2020). By using several variables that are different from previous research, it is expected to provide knowledge or an overview of the effect of NPWP ownership obligations, tax audits.

## **METHOD**

The research model used in the preparation of this thesis is a descriptive quantitative method. The research in this thesis was conducted at KPP Pratama in the

South Jakarta area, the object of this study was a tax officer (fiscus) located at KPP Pratama in the South Jakarta area. This study was conducted to obtain data related to the problem to be examined to determine how the influence of the independent variable, namely the influence of NPWP ownership obligations, tax audits and tax collection on the dependent variable, namely tax revenue. The Pratama Tax Service Office (KPP) located in the South Jakarta area, namely KPP Pratama Jakarta Setiabudi Satu, KPP Pratama Jakarta Setiabudi Dua, KPP Pratama Jakarta Tebet, KPP Pratama Jakarta Kebayoran Baru Dua, KPP Pratama Jakarta Jakarta Kebayoran Baru Tiga, KPP Pratama Jakarta Kebayoran Lama, KPP Pratama Jakarta Mampang Prapatan, KPP Pratama Jakarta Pancoran, KPP Pratama Jakarta Cilandak and KPP Pratama Jakarta Pasar Minggu. Due to the limited research licensing given by each KPP Pratama, this research can only be carried out at KPP Pratama Kebayoran Baru Dua, KPP Pratama Kebayoran Baru Tiga and KPP Pratama Tebet.

## RESULTS AND DISCUSSION

### Overview of the Research Object

#### Place and Time of Research

This research was conducted on tax officers located at the Pratama Tax Service Office in South Jakarta. The respondents who participated in this study were the tax service section, tax audit and tax collection. Source : Processed primary data, 2013

#### Characteristics of Respondents

The respondents in this study are tax officials. The following is a description of the identity of the study respondents consisting of gender, age and recent education. Description of respondents by gender

**Table 1**  
**Description of respondents by gender**

Gender	Sum	Percentage
Man	38	54%
Woman	32	46%
Total	70	100%

Source : Processed primary data, 2013

Table 1 above shows that about 38 people or 54% of respondents are dominated by men, and the remaining 32 people or 46% are women.

Description of respondents by age

**Table 2**  
**Description of respondents by age**

Age	Sum	Percentage
20 – 29 years old	10	14,3%
30 – 39 years old	24	34,3%
> 39 years old	36	51,4%
Total	70	100%

Source : Processed primary data, 2013

Based on table 2 above, based on the age of respondents, it can be seen that the age of respondents 20-29 years amounted to 10 respondents or 14.3%, the age of respondents 30-39 years amounted to 24 respondents or 34.3%, the age of respondents > 39 years amounted to 36 respondents or 51.4%.

### Data Analysis Results

Data analysis is carried out by means of descriptive statistical tests, data quality tests, classical assumption tests and multiple linear regression models. The data available for the dependent variable are tax revenue and independent variables consisting of NPWP ownership obligations, tax audits and tax collections.

### Descriptive Statistical Test Results

Descriptive statistical measurements of variables are carried out to provide a general overview of the theoretical range, actual range, mean (mean) and standard deviation of each variable, namely the obligation of NPWP ownership, tax audit, tax collection and tax revenue presented as follows:

**Table 3**  
**Descriptive Statistical Test Results**

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Ownership Liability	70	32.00	50.00	43.4000	4.42784
TIN					
Tax Audits	70	47.00	75.00	62.1143	5.98196
Tax Collection	70	32.00	50.00	43.6714	3.89991
Tax Revenue	70	19.00	30.00	26.3000	2.65587
Valid N (listwise)	70				

Source: Processed primary data, 2013

Based on the table above, it can be described that there are 70 respondents. Of these 70 respondents, the independent variable of NPWP ownership obligation has a minimum value of 32 and a maximum of 50 with an average total answer of 43.4 and a standard deviation of 4.427. In the variable tax audit, the minimum answer is 47 and the maximum is 75 with an average total answer of 62.11 and a standard deviation of 5.98. The respondents' minimum answer tax collection variable was 32 and the maximum was 50 with a total average answer of 43.67 and a standard deviation of 3.89. While the dependent variable (tax revenue) has a minimum value of 19 and a maximum of 30 with an average total answer of 26.3 and a standard deviation of 2.65.

### Data Quality Test Results

#### Instrument Validity Test

The validity test is used to measure the validity or validity of a questionnaire. A questionnaire is said to be valid if the questions on the questionnaire are able to reveal something that will be measured by the questionnaire (Ghozali, 2011: 52). If the correlation between the score of each question item and the total score has a significance level below 0.05, then the question item is said to be valid and vice versa. Instrument Reliability Test Reliability testing can only be performed after an instrument has been confirmed for validity. Reliability testing in this study to show the level of reliability of internal consistency of the technique used is to measure Cronbach's Alpha coefficient

with the help of the SPSS 19 program. Alpha values vary from 0-1, a question can be categorized as reliable if the alpha value is greater than 0.70 in (Ghozali, 2011: 48).

**Table 4**  
**Instrument Reliability Test**

Variable	Cronbach Alpha	N of Item	Information
Obligation of NPWP Ownership	0,879	10	Reliable
Tax Audits	0,891	15	Reliable
Tax Collection	0,886	10	Reliable
Tax Revenue	0,804	6	Reliable

Source: Processed primary data, 2013

The reliability of a variable construct is said to be good if it has a Cronbach's Alpha value > 0.70. Conversely, the reliability of a variable construct is said to be not good if it has a Cronbach's Alpha value of < 0.70. Based on the results of statistical tests in the table above, namely table 4.11 shows that the statements in this questionnaire are reliable because they have a Cronbach's Alpha value greater than 0.70.

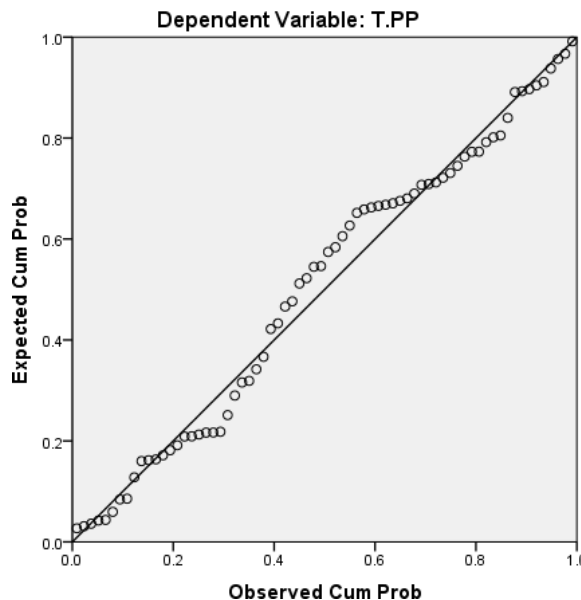
This shows that each statement item used will be able to obtain consistent data which means that if the statement is resubmitted, it will obtain an answer that is relatively the same as the previous answer.

**Classical Assumption Test Results**

**Normality Test Results**

The normality test is used to test whether in a regression model, the dependent variable and the independent variable or both have a normal distribution or not. A good regression model is a normal or near-normal data distribution.

Normal P-P Plot of Regression Standardized Residual



**Figure 1 Normality Test Results**

Source: Primary data processed 2013

Based on the normal graph of the plot in figure 1 shows that the regression model is feasible to use in this study because the normal graph of the plot shows points spread around the diagonal line and the spread follows the direction of the diagonal line so as to meet the assumption of normality.

**Table 5**  
**Kolmogorof-Smirnov Test**  
**ne-Sample Kolmogorov-Smirnov Test**

	KKN	PMP	PNP	PP
N	70	70	70	70
Normal Mean	43.4000	62.1143	43.6714	26.3000
Parameters, b Std. Deviation	4.42784	5.98196	3.89991	2.65587
Absolute Most Extreme	.078	.084	.095	.139
POSITIVE	.078	.084	.095	.088
Negative	-.068	-.068	-.091	-.139
Kolmogorov-Smirnov Z	.649	.703	.795	1.162
Asymp. Sig. (2-tailed)	.794	.707	.553	.134

Test distribution is Normal.

Calculated from data.

Source: Primary data processed 2013

Based on table 5 of Kolmogorov Smirnov's test results, the variable data on NPWP ownership obligations (KKN), tax audits (PMP), tax collection (PNP) and tax revenue (PP) have significant values of 0.794, 0.707, 0.553 and 0.134 respectively where the results show a significant level greater than  $\alpha = 0.05$ . This means that the value of the data is significant. So that  $H_0$  is received, meaning that the data is normally distributed.

**Multicolonicity Test Results**

The multicolonicity test aims to test whether the regression model found a correlation between independent variables. The prerequisite that must be met in the regression model is the absence of multicolonicity, by looking at the value of tolerance and Variance Inflation Factor (VIF) in the regression model.

**Table 6**  
**Multicolonicity Test Results**  
**Coefficientsa**

Model		Collinearity Statistics	
		Tolerance	BRIGHT
1	(Constant)		
	KKN	.549	1.823
	PMP	.581	1.722
	PNP	.788	1.269

Dependent Variable: Tax Revenue

Source: processed primary data, 2013

The calculation of the tolerance value shows that there is no independent variable value that has a tolerance value of less than 0.1, which means there is no correlation between independent variables. The results of the calculation of the Variance Inflation Factor (VIF) value also show the same thing, with the VIF value for each independent variable Ownership obligation NPWP (KKN) 1,823, tax audit (PMP) 1,722 and tax collection (PNP) 1,269. So no independent variable has a VIF value greater than 10.

### Heteroscedasticity Test Results

The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residual of one observation to another. If the variance from the residual of one observation to another observation is fixed, then it can be called homoscedasticity and if different it is called heteroscedasticity. A good regression model is one in which homoscedasticity or heteroscedasticity does not occur.

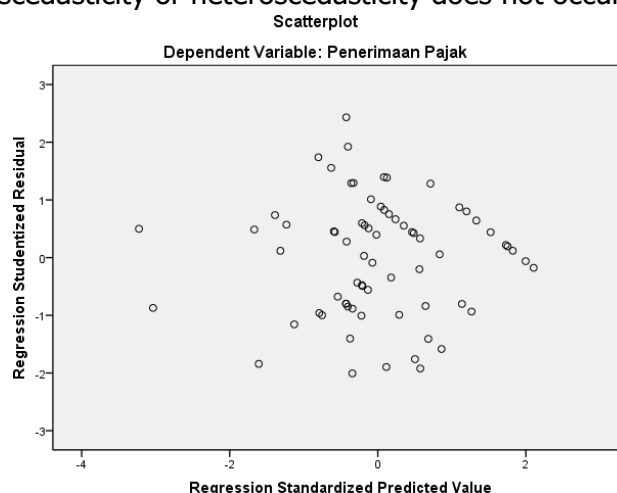


Figure 2 Heteroscedasticity Test Results  
Source: processed primary data, 2013

Based on figure.2, the scatterplot graph shows that the data is scattered above and below 0 (zero) on the Y-axis and does not exist

A clear pattern in the dissemination of such data. This means that heteroscedasticity does not occur in regression models. So it can be concluded that this research regression model is feasible to be used to predict tax revenue based on variables that affect it, namely NPWP ownership obligations, tax audits and tax collection.

### Multiple Regression Test Results

#### Multiple Linear Regression

In this study, the analysis method used was multiple regression analysis. Basically, regression analysis is used to obtain regression equations by entering changes one by one, so that the strongest to weakest influences can be known. To determine the regression equation can be seen in the table below:

**Table 7**  
**Multiple Linear Regression Test Results**  
Coefficientsa

Model	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta

1 (Constant)	1.605	2.998	
Ownership Obligation NPWP	.168	.069	.280
Tax Audit Tax Collection	.134	.050	.303
	.207	.066	.305

Dependent Variable: Tax Revenue

Source: processed primary data, 2013

Based on table 7 above, it is known that the value of the coefficient of the regression equation from the output is obtained by the regression equation model:

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

$$Y = 1.605 + 0.168 X_1 + 0.134 X_2 + 0.207 X_3$$

Information:

Y : tax revenue

a : Constant

b1: Regression coefficient of ownership obligation NPWP b2: Regression coefficient of tax audit

b3: Tax collection regression coefficient X1 : NPWP ownership obligation X2: Tax audit

X3 : Tax collection

The result of the regression equation, a constant value of 1.605 means that the obligation to own NPWP (X1), tax audit (X2) and tax collection (X3) is considered constant then the constant tax revenue is 1.605.

The regression coefficient of the NPWP ownership obligation variable (X1) of 0.168 means that the NPWP ownership obligation has increased by 1%, then tax revenue (Y) will increase by 0.168 assuming other independent variables are fixed in value.

The regression coefficient of the tax audit variable (X2) of 0.134 means that the tax audit has increased by 1%, then tax revenue (Y) will increase by 0.134 assuming other independent variables are fixed in value.

The regression coefficient of the tax collection variable (X3) of 0.207 means that tax collection has increased by 1%, hence tax revenue (Y) will increase by 0.207 assuming another independent variable is fixed.

### Test Coefficient of determination (R2)

To determine the percentage of contribution of the influence of independent variables (NPWP ownership obligations, tax audits and tax collection) simultaneously on the dependent variable (tax revenue).

This shows how much the percentage variation of the dependent variable coefficient can be seen in the table as follows:

**Table 8**  
**Test Results of Coefficient of Determination (R2)**  
**Model Summaryb**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.719a	.517	.495	1.88776

Predictors: (Constant), Tax Collection, Tax Audit, NPWP Ownership

Dependent Variable: Tax Revenue



Source: Processed primary data, 2013

Based on table 8 of the Model Summary, an Adjusted R<sup>2</sup> value of 0.495 is obtained. This shows that the percentage contribution influences the independent variable (obligation to own NPWP, tax audit, and tax collection) to the dependent variable (tax revenue) of 49.5%. Or variable variations. The independent used in the model (NPWP ownership obligations, tax audits, and tax collection) was able to explain 49.5% variation of the dependent variable (tax revenue). While the remaining 50.5% is influenced or explained by other variables that are not included in this research model, such as public awareness variables (Suryadi, 2006), inflation and taxpayer compliance rates (Muiz, 2012).

### Hypothesis Test Results

#### Simultaneous Significant Test (Statistical Test F)

The F statistical test aims to determine the effect together or simultaneously of the independent variable on the dependent or bound variable. The criterion used is if the probability

> 0.05 then Ho is accepted while conversely if the probability < 0.05 then Ho is rejected.

**Table 9 Statistical Test Results F**

#### ANOVA

Model	Sum of Squares	Df	Mean Square	F	Itself.
1 Regression	251.500	3	83.833	23.525	.000a
Residual	235.200	66	3.564		
Total	486.700	69			

Predictors: (Constant), Tax Collection, Tax Audit, NPWP Ownership

Dependent Variable: Tax Revenue

Source: Processed Data, 2013

Based on the table above, it is known that the significant value is 0.000 atau lebih kecil dari nilai probabilitas (p-value) 0.05 (0.000 < 0.05), ini berarti bahwa variabel independen yaitu kewajiban kepemilikan NPWP, pemeriksaan pajak dan penagihan pajak mempunyai pengaruh yang signifikan secara bersama-sama terhadap penerimaan pajak.

0.000 or less than the probability value (p-value) 0.05 (0.000 < 0.05), this means that the independent variables namely the obligation to own NPWP, tax audit and tax collection have a significant influence together on tax revenue.

The results of the hypothesis test show that the obligation to own NPWP, tax audit, and tax collection has a significant effect on tax revenue. Thus, the higher the obligation to own NPWP, tax audit and tax collection, the higher the expected level of tax revenue.

#### Partial Significance Test (Statistical Test t)

The statistical test t is useful for testing the effect of each independent variable partially on the dependent variable. To determine whether or not there is a partial influence of each independent variable on the dependent variable can be seen at the

significance level of 0.05. The results of the statistical test t can be seen in table 4.15, if the probability value  $t = 0.05$  then  $H_a$  is accepted, while if the probability value  $t > 0.05$  then  $H_a$  is rejected.

**Table 10 Statistical Test Results t Coefficientsa**

Model	Unstandardized Coefficients		Standardized Coefficients	T	Itself.
	B	Std. Error	Beta		
1 (Constant)	1.605	2.998		.535	.594
Ownership Liability	.168	.069	.280	2.422	.018
TIN	.134	.050	.303	2.697	.009
Tax Audits	.207	.066	.305	3.160	.002

Dependent Variable: Tax Revenue

Source: Processed primary data, 2013

Table 10 above can find out the significant level for each independent variable. Of the three independent variables included in the regression model produced a significant value  $p \text{ value} < 0.05$ . This can be seen from the variable free obligation of ownership of NPWP obtained  $t \text{ count} = 2.422$  which is greater than  $t \text{ table} = 1.99$ . Thus, it means that individually the obligation to own an NPWP has a positive effect on tax revenue. Similarly, a significant value of  $0.018 < 0.05$  is obtained, which means that there is a significant influence. The conclusion is that  $H_{a1}$  is accepted.

For the second independent variable, namely tax audit, the value of  $t$  is obtained calculate =  $2.697 > t \text{ table}$ . This means that partial tax audits have a positive effect on tax revenue. Likewise, significant results show a value of  $0.009 < 0.05$  which means there is a significant influence. In conclusion,  $H_{a2}$  is accepted.

For the third independent variable, namely tax collection, the value of  $t$  is obtained =  $3.160 > t \text{ table}$ . This means that partial tax collection has a positive effect on tax revenue. Likewise, the significance result shows a value of  $0.002 < 0.005$  which means there is a significant influence. In conclusion,  $H_{a3}$  is accepted.

### **Test Results of Hypothesis 1: The effect of NPWP ownership obligations on tax revenue**

The results of the hypothesis 1 test shown in table 4.15, the calculated  $t$  value on the NPWP ownership obligation variable ( $X_1$ ) is 2.422 with a significance level of 0.018. Because the calculated  $t$  value of 2.422 is greater than  $t \text{ table} 1.99$  and the significance value of 0.018 is smaller than the probability of significant  $\alpha = 0.05$ . So  $H_0$  is rejected and  $H_a$  is accepted, so it can be said that the obligation to own NPWP is positive and significant between the obligation to own NPWP and tax revenue. The more taxpayers who have NPWP, it will increase tax revenue. In accordance with its function, NPWP is a means of tax administration that is used as a personal identification or identity of taxpayers. NPWP is also used to maintain order in paying taxes and supervise tax administration. So that taxpayers who already have an NPWP are required to pay the tax owed. According to

Waluyo (2009:30), any person who deliberately fails to register to be given a taxpayer identification number/NPWP, or misuses or uses without NPWP rights so as to cause losses to state revenue, shall be punished with imprisonment for a minimum of 6 (six) months and a maximum of 6 (six) years and a fine of at least 2 (two) times the amount of tax owed and a maximum of 4 (four) times the amount of tax owed. With the obligation to have an NPWP and the sanctions given if you misuse the NPWP, taxpayers must pay the tax owed so as to increase tax revenue.

The results of this study are consistent with research conducted by Setiawan (2007), which states that the obligation to own NPWP has a significant effect on tax revenue. To increase state revenue, the government enforces a policy in the form of a necessity in the possession of a taxpayer identification number (NPWP) for the public as an identity for taxpayers who have many functions in the field of taxation and in other fields, one of which is in the field of tax is in terms of tax payments.

#### **Test Results of Hypothesis 1: The effect of NPWP ownership obligations on tax revenue**

The results of the hypothesis 1 test shown in table 4.15, the calculated t value on the NPWP ownership obligation variable (X1) is 2.422 with a significance level of 0.018. Because the calculated t value of 2.422 is greater than t table 1.99 and the significance value of 0.018 is smaller than the probability of significant  $\alpha = 0.05$ . So  $H_0$  is rejected and  $H_a$  is accepted, so it can be said that the obligation to own NPWP has a positive and significant value between the obligation to own NPWP and tax revenue. The more taxpayers who have NPWP, it will increase tax revenue. In accordance with its function, NPWP is a means of tax administration that is used as a personal identification or identity of taxpayers. NPWP is also used to maintain order in paying taxes and supervise tax administration. So that taxpayers who already have an NPWP are required to pay the tax owed. According to

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#### **Test Results of Hypothesis 1: The effect of NPWP ownership obligations on tax revenue**

The results of the hypothesis 1 test shown in table 4.15, the calculated t value on the NPWP ownership obligation variable (X1) is 2.422 with a significance level of 0.018. Because the calculated t value of 2.422 is greater than t table 1.99 and the significance value of 0.018 is smaller than the probability of significant  $\alpha = 0.05$ . So  $H_0$  is rejected and  $H_a$  is accepted, so it can be said that the obligation to own NPWP has a positive and significant value between the obligation to own NPWP and tax revenue. The more taxpayers who have NPWP, it will increase tax revenue. In accordance with its

function, NPWP is a means of tax administration that is used as a personal identification or identity of taxpayers. NPWP is also used to maintain order in paying taxes and supervise tax administration. So that taxpayers who already have an NPWP are required to pay the tax owed. According to

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Test Results Hypothesis 2: The effect of tax audits on tax revenue

For the second independent variable, namely tax audit, the value of  $t$  is obtained calculate =  $2.697 > t$  table. This means that partial tax audits have a positive effect on tax revenue. Likewise, significant results show a value of  $0.009 < 0.05$  which means there is a significant influence. In conclusion,  $H_{a2}$  is accepted.

The results of hypothesis 2 test shown in table 4.15, the calculated  $t$  value in the tax audit variable ( $X_2$ ) is 2.679 with a significance level of 0.009. Since the calculated  $t$  value of 2.679 is greater than the table  $t$  of 1.99 and the significance level of 0.009 is less than the probability of significance  $\alpha = 0.05$ . Then  $H_0$  is rejected and  $H_a$  is accepted, so it can be said that the tax audit variable occurs a positive and significant coefficient with tax revenue, the more tax inspectors conduct tax audits, the tax revenue will increase. This means that the more effective a tax inspector employee in carrying out each stage of tax audit based on the Decree of the Minister of Finance Number 545/KMK.04/2000 can increase state revenue in the tax sector. The role of audit as a tax revenue booster requires effective supervision of the implementation of tax audits. Internal supervision or control of this tax audit

Implemented in the form of administration and monitoring of tax audits. Tax audits also aim to reduce fraud committed by taxpayers to minimize their taxes. In order to fulfill taxpayers' tax rights and obligations, DGT conducts routine checks on taxpayers. If it has been properly audited, it will have an impact on increasing state tax revenue.

The results of this study are consistent with research conducted by Sukirman (2011) which states that there is a positive and significant relationship between tax audits and tax revenue. The examination must be able to encourage the correctness and completeness of income reporting, submission, withholding, and tax collection and deposit by WP (Sadhani, 1995).

Test Results Hypothesis 3: The effect of tax collection on tax revenue

The results of the hypothesis 3 test shown in table 4.15, the calculated  $t$  value in the tax collection variable ( $X_3$ ) is 3.160 and the significance level is 0.002. Because the calculated  $t$  value of 3.143 is greater than the table  $t$  of 1.99 and the significance level of 0.002 is smaller than the probability of significance  $\alpha = 0.05$ . Then  $H_0$  is rejected and

Ha is accepted, so it can be said that the variable tax collection occurs coefficient positive and significant

For tax revenue, the more tax collection is carried out, the tax revenue increases.

With tax collection, taxpayers who do not want to pay their taxes can be forced to fulfill their obligations in paying taxes, so as to increase tax revenue. There are a series of actions taken by the director general of taxes so that taxpayers pay off their tax debts and tax collection costs, namely through the stages of tax collection. A series of steps for taxpayers to pay off tax debts and tax collection costs by reprimanding or warning, carrying out collection immediately and at once, notifying forced letters, proposing prevention, carrying out seizures, carrying out hostage taking, and selling goods that have been confiscated. It is hoped that a series of stages can make taxpayers compliant and timely in paying their tax obligations, so as to increase tax revenue.

The results of this study are consistent with research conducted by Gisijanto (2008), which states that there is a positive and significant relationship between tax collection and tax revenue. Collection efforts are carried out by paying attention to optimizing the number of taxpayers billed. The optimization is intended to generate tax revenue and also consider aspects

fairness in treating taxpayers. Therefore, efforts are made so that every taxpayer will get a turn to be examined in order to test the fulfillment of their tax obligations. If the taxpayer after being billed has not fulfilled the tax collection, the KPP has the right to collect with a tax force letter in accordance with tax law (Gisijanto, 2008).

## CONCLUSION

Based on the data that has been collected and tests that have been carried out on the problem using multiple regression models, it can be concluded as follows: (1) The variables of NPWP ownership obligations, tax audits and tax collection have a significant positive effect on tax revenue at the Tax Service Office in South Jakarta. This is consistent with research conducted by Setiawan (2007) and Sujatmiko (2011) which states that NPWP ownership is positively significantly related to tax revenue. Then Sukirman (2011), Listyaningsih (2012), Herryanto and Toly (2013) also stated that tax audits are significantly positively related to tax revenue. Similarly, research by Gisijanto (2008) and Vegirawati (2011) states that tax collection and forced tax letters have a significant effect on tax revenue. (2) the most dominant variable affecting tax revenue at the Pratama Tax Service Office in the South Jakarta area is the tax collection variable rather than the variable of NPWP ownership obligation and tax audit. This can be seen from the highest tax collection beta value.

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