



Analysis of the influence of changes in non-taxable income on the realization of tax revenues at the Raba Bima Pratama Tax Office

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Article Info	ABSTRACT
<p>Article history:</p> <p>Received May 19, 2024 Revised Jun 2, 2024 Accepted Jun 19, 2024</p> <hr/> <p>Keywords:</p> <p>Economic Balance; Non-taxable income; Tax Base; Tax revenue.</p>	<p>This research uses quantitative analysis to measure the effect of changes in PTKP on the realization of tax revenues. The data used is secondary data obtained from the Raba Bima Pratama Tax Office, covering the 2019-2023 period. Data on Non-Taxable Income (PTKP) and realized tax revenues were transformed into natural logarithm (LN) form for statistical analysis. Regression analysis is used to measure the effect of changes in PTKP on the realization of tax revenues. From the regression analysis, the β coefficient value was obtained which shows the significance of the influence of PTKP on the realization of tax revenues. Data analysis for 2021 shows a decrease in PTKP which has an impact on increasing the realization of tax revenues. Based on the results of the analysis, future PTKP policy changes need to be considered carefully to ensure a balance between tax relief for taxpayers and stability of tax revenues. This research found that changes in PTKP had a significant influence on the realization of tax revenues at the Raba Bima Pratama Tax Office. The reduction in PTKP in 2021 will have an impact on increasing the realization of tax revenues, indicating that responsive and effective tax policies are very important to support the stability of tax revenues and sustainable economic development. Further research is needed to explore the influence of other factors such as inflation rates and economic growth on the realization of tax revenues.</p> <p><i>This is an open access article under the CC BY-NC license.</i></p>



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1. INTRODUCTION

Taxes are one of the main sources of income for the state which are used to finance various development programs, such as infrastructure, education, health and other public services. In Indonesia, income tax is a type of tax that has a significant contribution to state revenue. Therefore, effective tax policies are essential to ensure the stability of tax revenues and support sustainable economic development.

One important component in income tax policy is Non-Taxable Income (PTKP). PTKP is a limit on income that is not subject to tax, which aims to protect taxpayers with low income from excessive tax burdens. By establishing PTKP, the government is trying to improve the welfare of low-income people and encourage domestic consumption.

During the 2019-2023 period, the Indonesian government has adjusted the PTKP several times in response to various economic conditions, such as inflation, increases in minimum wages, and the impact of the global economy. This adjustment aims to adapt people's purchasing power to existing economic conditions. Although the main aim of the PTKP adjustment is to provide tax relief and increase purchasing power, it can also affect the tax base and, ultimately, the realization of tax revenues.

The Raba Bima Pratama Tax Office, as one of the implementing units of the Directorate General of Taxes, is responsible for collecting taxes from taxpayers in its area. Over the last five years, the Raba Bima Pratama Tax Office has experienced fluctuations in the number of taxpayers, revenue targets and actual tax revenue. Data from the tax office shows that changes in PTKP and dynamic economic conditions also influence tax revenue performance.

However, changes to the PTKP also have significant implications for tax revenues. Increase in the Regency/City minimum wage (UMK) that applies in the district and city of Bima from 2019-2023. All PPh Article 21 taxpayers who receive salaries in accordance with the applicable UMK are subject to PTKP, because the rate applicable in 2019 is IDR 24,300,000/year or IDR 2,025,000/month. Furthermore, in 2020 the salary according to the UMK in Bima Regency and City is below the applicable PTKP rate, in 2021 the PTKP rate is Rp. 34,000,000,- in a year or Rp. 2,833,333,- for each month and in 2022 -2023, the applicable PTKP rate is IDR 54,000,000 per year or IDR 4,500,000 per month. This will most likely have an impact on Income Tax Article 21 revenues at KPP Pratama Bima which will decrease from the previous year. In 2019, there were 7,730 WPP with a target and actual tax revenue of IDR 1,200,000,000 and PTKP IDR 7,730. In 2020, WPP decreased to 7,636, but the target and realization of tax revenue increased to IDR 1,600,000,000 with the same PTKP. In 2021, WPP decreased to 5,109, revenue target was IDR 1,960,000,000, realization was 98% of the target, and PTKP was IDR 5,109. In 2022, WPP will increase to 6,185 with a target and actual tax revenue of IDR 2,400,000,000 and PTKP IDR 6,185. In 2023, WPP will decrease to 5,353, the target and realization of tax revenue will reach IDR 2,800,000,000 with PTKP IDR 5,353. This data reflects fluctuations in the number of WPP and tax revenues, which are influenced by macroeconomic conditions and tax compliance.

Based on the identified problems found, an analysis will be carried out on the relationship between changes in non-taxable income and the realization of tax revenues at the KPP Pratama Raba Bima tax office by formulating several research questions, namely how much influence changes in non-taxable income have on the realization of KPP Pratama Raba Bima tax revenues, Will the decrease in non-taxable income (PTKP) in 2021 have an impact on increasing tax realization? Analysis is needed to understand this relationship and how policy changes to non-taxable income (PTKP) can affect tax revenues in the future? This analysis is important for formulating responsive and effective tax policies.

2. RESEARCH METHOD

This research uses an associative approach (associative research) to identify and analyze the relationship between the variable changes in non-taxable income and the realization of tax revenue. The research instrument used is financial report data from the KPP Pratama Raba Bima office for 2019-2023.

Table. 1 Income Taxpayer, Revenue Target, Realization, Percentage, and Non-Taxable Income (PPh) Article 21 2019-2023

Information	2019	2020	2021	2022	2023
Taxpayer (WP)	7,730	7,636	5,109	6,185	5,353
Target Acceptance	1,200,000,000	1,600,000,000	2,000,000,000	2,400,000,000	2,800,000,000
Realization	1,200,000,000	1,520,000,000	1,960,000,000	2,400,000,000	2,800,000,000
Percentage	100%	95%	98%	100%	100%
Non-taxable income	7,730	7,636	5,109	6,185	5,353

Source: KPP Pratama Raba Bima

The population in this research is personal income tax revenue reports for 30 years at KPP Pratama Raba Bima which is under the Raba Bima State Treasury Services Office (KPPN). The samples taken in this research were financial reports for 10 years at the Raba Bima Tax Service Office by reporting realized tax revenues at the Raba Bima State Treasury Service Office (KPPN). This research data was collected using library study techniques, direct observation and interviews. Observation activities starting from recording are carried out according to certain procedures and rules so that they can be repeated by other researchers. Apart from that, the results of observations must provide the possibility to interpret something scientifically. Documentation is carried out by collecting information sourced from notes, books, work reports, financial report archives, images, photos, videos and so on. Literature study is used to collect data by searching various types of literature to obtain various theories, concepts, postulates, variables, variable relationships, results of previous research related to research material and secondary data as the first step in activities. study. The variables used in this research can be seen in Table 2.

Table 2. Variable Indicators

Variable	Variable Concept	Indicator	Scale
Changes in IncomeNot Taxable (Variable X)	Income limits for individual taxpayers which determine whether or not an individual taxpayer's income should be subject to income tax Djoko Muljono (2009:191)	Large income is not taxable Djoko Muljono (2009:191)	Ratio
Realization of Acceptance(variable Y)	To be able to realize the government's goal of improving people's welfare, funds are needed, namely by exploring sources of funds that come from taxes Waluyo (2011: 2)	Total Income Tax Revenue (Waluyo, 2011:2)	Ratio

The data that has been collected will then be analyzed using the Classic Assumption Test such as carrying out the Normality Test, Normality Test, Heteroscedasticity Test, Autocorrelation Test and Simple linear regression analysis is a statistical method used to model and analyze two variables, namely one independent (free) variable and one dependent (related) variable. This analysis is used to find the straight line that best describes the relationship between the two variables.

3. RESULTS AND DISCUSSIONS

Table 3. SPSS V. 26 output

Tolerance and VIF multicollinearity test			2-tailed t test		Auto correlation test (Runs test)	Correlation and Determination Coefficient	
Model	Tolerance	VIF	(t)	Sing	uzstandardized residuals	R	R Squer
constant					Asymp Sing (2-Tailed)		
PTKP	1,000	1,000	-2,310	0.104	0.913	0.800	0.640

source: processed data, 2024

Classic Assumption Test Results

Normality test

Table 4. Test runs

Test Runs	
Unstandardized Residuals	
Test Valuea	6.15333
Cases < Test Value	2
Cases >= Test Value	3
Total Cases	5
Number of Runs	4
Z	.109

Asymp. Sig. (2-tailed)	,913
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The normality test was carried out using the One-Sample Kolmogorov-Smirnov test to ensure that the tax revenue realization data was normally distributed. The test results show a p value of 0.913, which is greater than the significance level of 0.05. This means there is not enough evidence to reject the null hypothesis (Ho), so the data on realized tax revenues is normally distributed.

Multicollinearity test

Table 5. Multicollinearity Assumption Test Results

Coefficients ^a		
Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
¹ PTKP	1,000	1,000

a. Dependent Variable: Realization of Revenue

The multicollinearity test using Collinearity Statistics shows that the tolerance and VIF values for the PTKP variable are 1.000. This shows that there is no multicollinearity problem in the regression model, so that the PTKP variable can be considered a valid independent factor.

Heteroscedasticity test

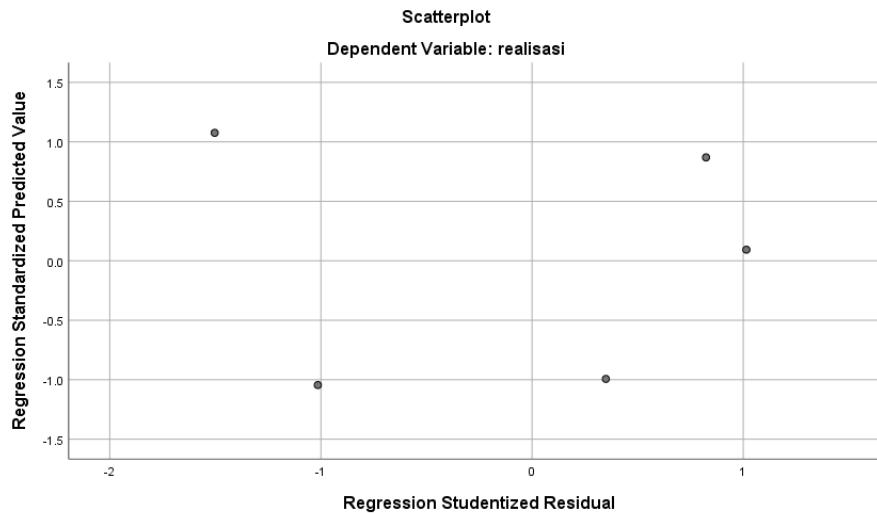


Figure 2. Scatterplot graph

According to Ghozali (2011:112), the Heteroscedasticity Test aims to test whether in the regression model there is inequality of variance from the residuals of one observation to another. This research uses the scatter plot test. From the SPSS test results it was found that the data in the research did not occur heteroscedasticity. This can be seen in the scatter plot test where the distribution of points does not form a particular pattern. So the data can be said to not have heteroscedasticity.

Autocorrelation test

Table 6. Autocorrelation Assumption Test Results

Model Summary b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,800a	,640	,520	23,66647	2,255

a. Predictors: (Constant), ptkp

b. Dependent Variable: realization

The autocorrelation test was carried out using the Durbin-Watson statistic with a value of 2.255 which is close to the value of 2, indicating that there is no significant autocorrelation in the regression model.

Interpretation of Results

$H_0 : = 0$ There is no influence between changes in PTKP and the realization of tax revenues at the Raba Bima Pratama Tax Office.

$H_a : \neq 0$ There is a significant influence between changes in non-taxable income (PTKP) on the realization of tax revenues at the Raba Bima Pratama Tax Office

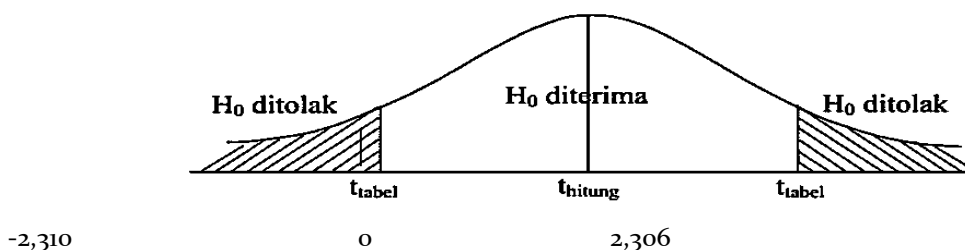


Figure 3. Test results linear regression analysis

The t-calculated value for the variable non-taxable income (X) is -2.310. Two-way testing is 0.05 and degrees of freedom (dk) = nk-1 where k is the number of independent variables, then (dk) = 10-2= 8. So the t-table value is 2.306. The t-count value < t-table value or 2.310 < 2.306 shows that there is an influence with a p-value of 0.104. Because the p-value is greater than the 0.05 significance level, (does not indicate significance), it can be said that non-taxable income does not have a significant influence on changes in realized tax revenues. In the curve image above, it can be seen that H_0 is accepted and H_a is rejected, meaning that there is no partial influence on changes in ptkp.

4. CONCLUSION

Non-taxable income does not have a significant influence on changes in ptkp on the realization of tax revenues. In the curve image above, it can be seen that H_0 is accepted and H_a is rejected, meaning that there is no partial influence on changes in ptkp. From the research results, it is recommended to improve understanding and analysis of changes in non-taxable income as part of tax policy planning at the Raba Bima Pratama Tax Office. Future researchers can carry out further research involving other variables which can also influence the realization of tax revenues at the local level and can carry out additional periods so they can find out and research more deeply.

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