

THE EFFECT OF SOCIALIZATION, TAX EXAMINATION AND TAX COLLECTION ON PPH AT KPP PRATAMA MEDAN PETISAH

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Abstract

This study aims to carry out tax socialization activities, tax audits and tax collection actions to affect income tax revenue at KPP Pratama Medan Petisah. Tax outreach activities are measured by the number of socialization activities held by KPP Pratama Medan Petisah for individual taxpayers. Tax audits are measured from SKP, namely the number of SKPKB and SKPKBT issued by KPP Pratama Medan Petisah per month from 2015 to 2017. Income tax revenue is the amount of income tax installments of Article 25 individual taxpayers at KPP Pratama Medan Petisah and tax collection actions are measured based on the number of forced letters issued by KPP Pratama Medan Petisah per month from 2015 to 2017. This research uses quantitative data in the form of secondary data obtained from KPP Pratama Medan Petisah for the fiscal year 2015 to 2017. The data analysis technique used is linear regression. multiple. This study proves that the tax socialization, tax audit and tax collection activities together have an effect on income tax revenue at KPP Pratama Medan Petisah. Partial testing concludes that socialization and tax audit activities have a positive effect on income tax revenue at KPP Pratama Medan Petisah. Meanwhile, the tax collection action variable has no effect on income revenue at KPP Pratama Medan Petisah.

Keywords : *Tax Socialization, Tax Audit, Tax Collection Actions, Income Tax Receipts*

1. INTRODUCTION

Taxes are income for the State that is generated for the benefit of the community back. The sources of State taxes are income tax, income tax (PPH), Value Added Tax (PPN), Sales Tax on Luxury Goods (PPnBM), Land and Building Tax (PBB).), Fees for Acquisition of Rights to Land and Buildings (BPHTB), excise receipts, disbursement of tax arrears, and other taxes (Arsyad, 2013)

The table 1

Realization and Target of Tax Revenue in the Income Tax Sector of the taxpayer

No	Year	The target of sector PPh 25 of taxpayer	The Realization of sector PPh 25 of taxpayer	The achieve of sector PPh 25 of taxpayer
1	2015	16.764.141.000	44.385.930.870	264,77%
2	2016	25.686.890.000	21.603.120.644	84,10 %
3	2017	104.282.545.000	98.773.337.597	78,71%

Source: *KPP Pratama Medan Petisah*

Based on the data above, it can be seen from the PPh 25 OP sector that from 2015 the tax revenue at KPP Pratama Medan Petisah has exceeded the target of 264% of the target of Rp. 16,764,141,000 and realized Rp. 44,385,930,870. but in 2016 and 2017 experienced a drastic decrease from the expected target. In 2016, the target achievement was 84% and in 2017 it was 78.71%. However, tax revenue from the PPh 25 OP sector in 2016 and 2017 has increased. In 2016, tax revenues amounted to Rp 121,603,120,644, in 2015 amounting to Rp 98,773,337,597.

The Director General of Taxes Circular Number: Se - 98 / PJ / 2011 Regarding reports of vertical unit tax socialization activities and guidelines for drafting work plans within the Directorate General of Taxes, states that taxation education is an effort and process to provide tax information in producing changes in knowledge, skills, the attitude of the community and the business world, officials, as well as government and non-government institutions so that they understand, care, be aware of, and contribute to fulfilling their tax obligations. Tax outreach activities have a major role in the success of collecting tax arrears to all taxpayers. Various media are expected to be able to arouse public awareness to comply with taxes and carry moral messages on the importance of taxes for the State (Setiawati, Satriawan, & Diyanto, 2018).

2. LITERATURE REVIEW

The Socialization

Tax extension activities have a major role in the success of the overall tax socialization of taxpayers. This is stated in the Decree of the Director General of Taxes Number KEP 114 / PJ / 2005 concerning the Formation of a Taxation Socialization Team. Various media are expected to be able to arouse taxpayers' awareness and increase tax compliance of both corporate and individual taxpayers in order to increase the amount of state revenue so that a moral message on the importance of taxes for state financing can be conveyed. The definition of socialization according to Soerjono Soekanto (2003) is a process that places new members of society learning the norms and values of the community in which they are members. Meanwhile, the notion of socialization according to Lawang (2003) is the process of studying norms, values, roles, and all other requirements needed to enable effective participation in social life.

Tax Audit

In principle, audits can be carried out on all taxpayers, but due to limited human resources or auditing personnel at the Directorate General of Taxes, audits cannot be carried out on all taxpayers. The audit will only be carried out especially on taxpayers whose SPT states are overpaid because this has been regulated in the KUP Law. In addition, audits are also carried out on certain taxpayers and taxpayers whose compliance level is considered low. In the future, with the power of Article 17C of the KUP Law, the examination of Taxpayers whose SPT states are overpaid will be reduced in number, so that the audit can be more directed at those taxpayers with low compliance or taxpayers who meet certain criteria. The audit conducted by the Directorate General of Taxes can be divided into Routine Audit, Selection Criteria Audit, Special Audit, Location Taxpayer Examination, Current Year Audit, and Preliminary Evidence Audit.

Tax Collection Actions

According to Rudy Suhartono and Wirawan B Ilyas (KUP), the issuance of a warning letter, warning letter, or other similar letters is the beginning of tax collection actions so that it becomes a guideline for the next tax collection action, namely the submission of warrants and so on. In accordance with Article 8 paragraph (2) of the PPSP Law, a Warning Letter / Warning Letter or other similar letter is issued if the tax bearer does not pay off the tax debt until the due date for payment Article 1 number 10 of the PPSP Law states that a warning letter, warning letter or other similar is a letter issued by an official to reprimand or warn a taxpayer to pay off their tax debt

3. RESEARCH METHOD

The research location chosen in this study is the Medan Petisah Pratama Tax Office. The population of this study were all individual taxpayers at the Medan Petisah Pratama Tax Office during 2015-2017. The sample in this study was the entire study population, namely individual taxpayers at the Medan Petisah Pratama Tax Service Office during 2015-2017. This research method uses purposive sampling because it uses certain criteria and uses multiple linier regression.

4. RESULTS AND ANALYSIS

The analysis used in this study is multiple linear regression analysis, namely a regression model to analyze the linear relationship between two or more independent variables and the dependent variable. The regression equation formulated based on the developed hypothesis is: $Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$

The data analysis method in this study used a tool, namely SPSS version 24 software.

Table 2 Multiple Linear Regression Test Results

Model	Unstandardized Coefficients		t	Sig.
	B	Std. Error		
1 (Constant)	189912980,700	83159011,180	2,284	,029
The Socialization (X1)	16093597,440	7206940,533	2,233	,033
Tax Audit (X2)	1093957,751	514657,501	2,126	,041
Tax Collection Actions (X3)	1267259,027	1003890,407	1,262	,216

Thus it can be concluded that the tax socialization activities, tax audits and tax collection actions simultaneously affect the income tax revenue at KPP Pratama Medan Petisah. This is in accordance with the research conducted by Mohammad et al., (2017), which proves that the simultaneous tax audit and tax collection have a significant effect on tax revenue at KPP Pratama Manado. In addition, Fadhillah & Andi, (2016). Shows tax socialization activities, tax audits and tax collection against tax revenue at KPP Pratama Tigaraksa.

5. CONCLUSION

There are a conclusion in this research that the taxation socialization activities partially conclude that taxation socialization activities have a significant effect on income tax revenue at KPP Pratama Medan Petisah. Match theory

1. The results of testing the tax audit variable partially conclude that the partial tax audit has a significant effect on income tax revenue at KPP Pratama Medan Petisah, thus expanding the

research sample, such as not only at the Pratama Medan Petisah Tax Office (KPP) but also in all regions. North Sumatra II Regional Tax Office.

2. The test results of the tax collection action variable have no effect on the increase in personal income tax receipts because it adds the number of independent variables that can affect personal income tax receipts, such as the disbursement ratio of arrears, SSP deposits (tax payment papers), extensification of individual taxpayers and others. -other.

3. The simultaneous test results conclude that the variables of tax socialization activities, tax audits and tax collection actions together have an effect on income tax revenue at KPP Pratama Medan Petisah because they are used as references to improve work quality and improve services for the community.

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