

# income tax reception

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# Does Inflation And Number Of Taxpayers Affect Income Tax Receipt ?

## Abstract

**Manuscript Type:** Research Paper

**Research Aims:** This research aims to know the influence of inflation and the number of taxpayers to received income tax at KPP Pratama Yogyakarta in 2017-2020

**Design/Methodology/Approaches:** This study is quantitative research with secondary data. Study conducted at Yogyakarta Tax Office (KPP Pratama Yogyakarta). Data was obtained from KPP Pratama Yogyakarta documentation. In addition, inflation data was obtained from the Central Bureau of Statistics Yogyakarta city. Review technique sample in study This uses a sample saturated. Deep sample study This of 48 data. the Data analysis technique used is analysis multiple linear regression.

**Research Finding:** The results of the study concluded that inflation has no effect on income tax revenue, while the number of taxpayers has a negative effect on income tax reception.

**Theoretical Contribution:** This study examines whether factors from outside the policy of Directorate General of Taxes such as inflation and policy factors from inside the policy of the Directorate General of Taxes, namely the number of taxpayers affect income tax reception.

**Practitioner/Policy Implications:** The government through the Minister of Finance or the directorate general of taxes is advised not only to focus on increasing the number of taxpayers, but the government can optimize corporate taxpayer compliance because Indonesia uses a self-assessment system in tax calculations.

**Research Limitation:** This study only uses Article 25 income tax deposited by corporate taxpayers.

**Keywords:** Inflation, Number of Taxpayers, Income Tax

**JEL Classification:** H25

### 1. Introduction

Tax is a contribution to the State owed a personal tax or body in nature force based on law, with No get reward in a manner direct and used For State needs for prosperity people. Payment tax is embodiment from obligation statehood and roles as well as taxpayers for in a manner directly and together carry out obligation taxation For State financing and development national (Salamah & Furqon, 2020). Funded country better Good own more Lots means For build infrastructure obedience strong regulations (Lax-Martinez et al., 2022). Based on the state budget, taxes consist of tax income, taxes increase value, tax land and buildings, excise, and taxes other. According to the Directorate General of Tax (DJP) reports DJP 's performance in 2017 said that sector acceptance tax that has contribution tall that is income tax (Dewi et al., 2018). Can be seen in the table 1 below that realization highest state income is tax income:

Table 1 Realization State Income

Source Reception	Realization State Income ( Billion Rupiah)			
	2017	2018	2019	2020

Income Tax	646,793.50	749.977.00	772.265.70	670.379.50
VAT and PPNBM	480.724.60	537.267.90	531.577.30	507.516.20
Property Tax	16.770.30	19,444,90	211.045.90	134.041.90
BPHTB	1.20	0.00	0.00	0.00
Excise	153.288.10	159.588.60	172.421.90	172.197.20

Source: (Badan Pusat Statistik , 2021)

The realization of Income Tax (PPh) in 2020 reached up to IDR 670,379.50 and experienced depreciation compared to with realization in 2019 of Rp. 772,265.70. According to Sumarta & Intan (2021) No one denied that must Corporate tax is one source reception enough taxes big. According to APBN (2021) in 2020 receipts tax highest income tax, that has consisted of income tax Article 25 in the table under this:

Table 2 Realization of Income Tax 2020 year

PPh type	Realization of Income Tax
2 income tax article 21	87.510.39
income tax Article 25	108.281.32
➤ Private person	18.430.26
➤ Corporate	89.851.06
38 income tax Article 26	37.352.29
Final income tax	63.744.15
income tax article 22	101.041.72

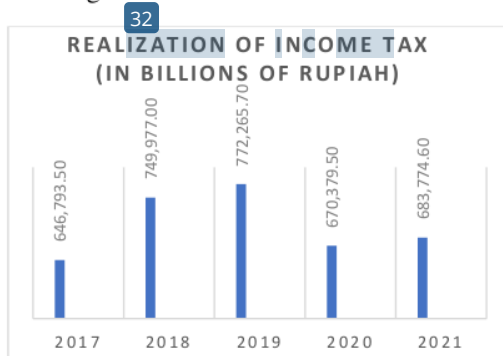
Source : APBN (2021)

On March 2, 2020, the outbreak of the Covid 19 virus entered Indonesia marked with the announcement of President Joko Widodo about the first Indonesian citizen to be infected with the Covid-19 virus. The world health threat impact on conditions economy. Since the moment that, all sector businesses caught impact from this health disaster. this can be proven by the decline Composite Stock Price Index (IHSG) of 91 points or 1.67 percent namely 5,361 (Sugianto, 2020). With the outbreak of COVID-19, the total confirmed cases worldwide have soared. To curb the pandemic, countries around the world have in a manner gradually adopt a series policy such as 37 blockades and isolation (Li et al., 2021). The Indonesian government issued policies like Large-Scale Social Restrictions (PSBB), Enforcement Restrictions on Micro Community Activities (PPKM), and Enforcement Restrictions on Emergency Community Activities (PPKM). Conditions are like That influence activity business Good That business scale big as well as 60 Micro Small Medium Enterprises (MSMEs) (Lu et al., 2021). According to (Mankiw, 2021), the covid 19 pandemic resulted in a decline in significant demand impact restrictions on mobility society and producer 26 who can produce goods and services as a big condition before the pandemic. So condition the Covid-19 pandemic also had an impact on state revenues namely reception tax experienced a decline of 16.88 percent in 2020 (Badan Pusat Statistik, 2020). Tax is the contributor biggest for state revenue. State revenue in the sector of taxation, based on Budget State Revenue and Expenditures consists of tax income,

taxes increase value, tax land and buildings, excise, and taxes others (Salamah & Furqon, 2020).

The decline also occurred in taxes income in 2020 namely in the amount of IDR 670,379.50 in matter this experience depreciation compared to with realization in 2019 which amounted to 772,265.70. matter This can be seen in the picture below:

Figure 1. Realization of Income Tax



Source : APBN (2021)

The city of Yogyakarta is a city of culture and tourism which in 2019 numbered travelers are 4,378,609. After exists pandemic, sum travelers decrease to 1,384,781 in 2020 (dinas pariwisata, n.d.). So, p That estimate can influence activity business in town and resulted in reception tax decreased corporate income.

To increase reception income tax needs what factors are known only influence reception tax income? According to Dewi et al., (2018) Acceptance income tax can influenced by several factors that are factor originate from in policies of the Ministry of Finance and external factors policies that have set by the Ministry of Finance or Directorate Taxable general (DJP). The Factor of outside policies of the Ministry of Finance and the DJP influence reception tax one's income that is from level inflation. According to the Kementrian Keuangan, (2020) factors from outside policy Ministry of Finance and DJP of them is level inclined to inflation Still fluctuations in the economy in a country. According to Dewi et al., (2018) level inflation basically can influence income tax Because with exists high inflation, the public will reduce the level of consumption because the price of more stuff day increasing and the value of more currency day the more decreased.

Derived factors from Ministry of Finance policies can be done with extensification and intensification in reception tax. Extensification has taken with method look for must new taxes. According to Amanah et al., (2018) acceptance tax is expected always can increase and gain increase every year, This is done with method optimization or increasing the number of taxpayers.

Studies regarding acceptance factors tax Once conducted by Mispiyanti & Kristanti, (2015); Amanah et al., (2018); Nadia & Kartika, (2020); Atarwaman, (2020) and (Ghina et al., 2020). The difference between this research and previous research is This research focuses on

acceptance tax originating income from corporate tax. From the explanation above, this research aims to test what factors only influence reception income tax at the KPP.

## 2. Literature Review

### 2.1 Tax Revenue

According to Atarwaman, (2020) Tax revenue is a source of revenue that is obtained continuously and can be optimally developed according to the needs of the government and the conditions of society. According to Nadia & Kartika, (2020) Acceptance tax shared become several types, that is tax income, taxes increase value, tax land and buildings, excise, and taxes. From several types of reception existing taxes, there is a revenue target tax charged to the Directorate General of Taxes (DJP) as an institution authorized government pick up tax the bigger, therefore That DJP is necessary to carry out certain programs for achieve acceptance targets tax. According to Dewi et al., (2018) Acceptance income tax can influenced by several factors that are factor originate from Ministry of Finance policies and external factors policies that have set by the Ministry of Finance or DJP. Programs that can be done DJP to meet revenue targets tax can be through intensification and extensification tax. Intensification tax according to According to Ghina et al., (2020) is an optimization reception tax with the object and subject taxes that have been noted or registered in the administration DJP. Temporary That is, the extension of the taxpayer is related activities additional amount taxpayer registered and extended object tax in administration DJP.

### 2.2 Income Tax

According to Law Number 17 of 2000 about Income Tax is every additional ability economic gain obtained by the taxpayer, either originating from Indonesia or outside Indonesia, which can be used For consumption or to increase the assets of the Taxpayer concerned (Undang-Undang (UU) No. 17 Tahun 2000, 2000). Income tax is also an official levy by the government aimed at people who have income to compensate for government spending. According to Isnanto et al., (2021) that income tax is a tax imposed on private persons or upper body ability addition originating economy from Indonesia and from used outside Indonesia For consumption or to add wealth. Income referred to can form operating profit, salary, honorarium, gifts, and others.

According to Law No. 36 of 2008 concerning Income Tax there are two categories of tax income, that is First There is tax-imposed income to personal taxpayers, which is meant must personal taxpayer is a subject tax that can take place to live in Indonesia or outside Indonesia. Second, charged by the corporate taxpayers or company, that is corporate taxpayer is imposed on a group of people who do business covers company limited liability companies, other companies, business entities state-owned, or a business entity owned by area (Undang-Undang Republik Indonesia Nomor 36 Tahun 2008. Perubahan Keempat Atas Undang-Undang Nomor 7 Tahun 1983 Tentang Pajak Penghasilan. Lembaran Negara Republik Indonesia Tahun 2007 Nomor 85., 2008).

### 2.3 Inflation



According to BI, (2020) is a condition of continuous price increases resulting in currency depreciation. Inflation also can be interpreted as an increase in general prices prevailing in an economy from one period to another period. Inflation occurs because it is caused by an increase in demand for goods and services that lead to increased demand for the factors of production. According to Maronrong & Nugrho (2019) the increasing number of requests for Factors of production causes price increases. The government calculates the price level by compiling a price index, which is the average price of goods and services (Lasmana & Rodhiyah, 2018). Conditions can be said to experience inflation if it meets several criteria, namely price increases which are general in nature, and continuity. Comparison between percentages price increase in a certain period with the previous period called by the inflation rate. Inflation can be categorized into domestic inflation and foreign inflation. Inflation originating from within the country can occur due to various factors, namely the domestic economy such as the printing of new money by the government or implementation of the budget deficit policy. While the source of inflation from abroad can be in the form of the effect of rising prices of goods abroad which is a free trade commodity (Sapridawati et al , 2021) . The Factor of outside Ministry of Finance and Directorate policies Taxable general influence reception tax one's income is level inflation. the Inflation rate can influence income tax Because according to Sapridawati et al., (2021) inflation This happens consequence exists increase price of goods in a manner general, with so the public will reduce the level of consumption Because the price of goods increases from day to day and the value of currency decreased from day to day. An increase in inflation without an increase in people's income will generally result in a decrease in purchasing power (Susanto, 2020). The decline in people's purchasing power can harm the country's economy, especially corporate income which is decreasing. The next reaction is a decrease in income tax receipts. According to Mispiyanti & Kristanti, (2015) if inflation decreases so can influential to reception tax, because exists growth in state revenues concomitantly with the increasing consumption that occurs in society. this is supported by research that has been conducted by Mispiyanti & Kristanti, (2015); and Nadia & Kartika, (2020) showing inflation that inflation is influential negatively reception tax income. Based on the explanation and results study previously so obtained hypothesis is as following:

**H1: Inflation has a significant negative effect on reception income tax.**

#### **2.4 Number of Taxpayers**

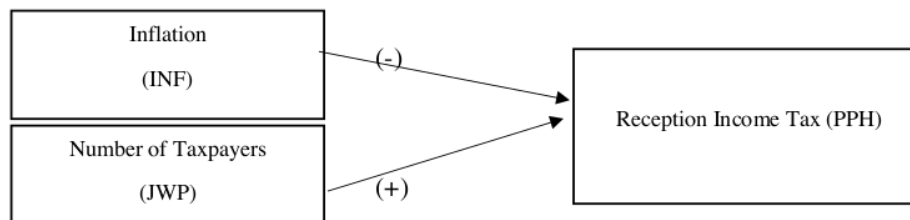
Based on Law no. 28 the Year 2007 Concerning General Provisions and Tax Procedures Article 1 paragraph (2) that the meaning of taxpayers is "Individuals or entities, including taxpayers, tax cutters, and excise collectors, they have tax rights and obligations by following under regulatory provisions tax law"(Undang-Undang (UU) No. 28 Tahun 2007 Ketentuan Umum Dan Tata Cara Perpajakan, 2007). All Taxpayers who have met the subjective requirements and objective by following the provisions of laws and regulations based on a self-assessment system, and must register at the office tax service (KPP) whose working area covers the place of residence or domicile, and the place of business of the taxpayer, as well Taxpayers are given a Taxpayer Identification Number (NPWP). According to Dewi et al., (2018) the number must be registered taxes can influence reception income tax Because the more Lots amount must be registered tax in the system DJP then will the more too many numbers

taxpayers fulfill obligation taxation. The more Lots of quantity must be eligible taxes obligation tax, that will increase reception tax income. According to Amanah et al., (2018) the reception <sup>40</sup> expected can always increase, This Can be done by optimizing the number of taxpayers. this is supported by research conducted by Amanah et al., (2018) who show that For amount taxpayer registered influential positively to reception tax income. Based on the explanation and results study previously so obtained hypothesis is the following:

H2: Number of Taxpayers influential and significant to reception income tax.

Conceptual Framework in this study is presented framework as following:

Figure 2. Conceptual Framework



### 3. Methodology

#### 3.1 Population and Sample

Population in study This reception income tax Article 25 of KPP Pratama Yogyakarta from 2017-2020 at KPP Pratama Yogyakarta. Data analysis is quantitative with objective test established hypothesis. Retrieval technique sample in study This uses a sample saturated, so the whole population made sample. So, the sample in this study is 48 data (4 years x 12 months).

#### 3.2 Data Collection Techniques

Methods and techniques <sup>31</sup> of data collection used in the study This is with using documentation techniques, then the type of data used is secondary data. This study uses secondary data obtained by obtaining monthly data realization as well as revenue targets income tax article 25, the amount must monthly corporate tax as well as the amount must annual corporate tax during the period study from 2017-2020 at KPP Pratama Yogyakarta. Level data inflation Yogyakarta <sup>61</sup> city from 2017-2021 required in study This can download from the official website of the Central Bureau of Statistics (BPS) for the City of Yogyakarta (<https://yogyakarta.bps.go.id/>).

#### 3.3 Definitions of Operational Variables

<sup>19</sup> Variables in this study were classified into two groups of variables, namely the independent <sup>3</sup> variable and the dependent variable. Based on the distribution of classification then variable the independent variables used in this study are the inflation rate (INF) and the number of taxpayers (JWP) while the dependent variable is Reception Income Tax (PPH).

##### 66 .1 Variable Dependent

The dependent <sup>4</sup> variable in this study is income tax receipts article 25. According to Isnanto et al., (2021) <sup>7</sup> Income tax is a tax levied on individuals or entities for additional capabilities economy originating from Indonesia and from outside Indonesia which is used for consumption



or to increase wealth. The income in question can be in the form of business profits, salary, honorarium, gifts, and others. According to Mamahit et al (2020) Income tax also consists of several parts, one of which is income tax article 25 which regulates the calculation of the number of monthly installments that must be paid by the taxpayer himself in the current year. Reception tax corporate income can be measured with use measurement ratio that is as following:

$$\frac{\text{Realization reception PPh 25 Corporate}}{\text{Acceptance Targets PPh 25 Corporate}} \times 100\%$$

### 3.3.2 Variable Independent

These several variables used as independent variables that are as follows:

#### 3.3.2.1 Inflation

Marlyanti & Sawitri (2020) Inflation is a process of rising the prices of goods in general and occurs continuously, and in this case, it is caused by a decrease in the value of the currency in a certain period. Inflation is an economic phenomenon that basically cannot be eliminated, usually, this inflation can be controlled. Based on the statement on level inflation in the study This can be measured with level data inflation monthly the city of Yogyakarta that can be obtained from the official website of the central agency statistics (<https://yogyakarta.bps.go.id/>)

#### 3.3.2.2 Number of Taxpayers

Based on Law no. 16 of 2009 concerning General Provisions and Tax Procedures Article 1 paragraph (2) that the meaning of the taxpayer is "An individual or entity, including taxpayers, tax cutters, and excise collectors, they have tax rights and obligations by accordance with regulatory provisions tax law ". According to Indraswono (2017) the number of taxpayer is from all taxpayers who have met the subjective requirements and objective, by following statutory provisions based on a self-assessment system, and must register at the office tax service (KPP) whose working area covers the place of residence or domicile, and the place of business of the taxpayer as well Taxpayers are given a Taxpayer Identification Number (NPWP). Measurement of the variable number of taxpayers as follows:

$$\frac{\text{The number of corporate taxpayers per month}}{\text{The number of corporate taxpayers per year}} \times 100\%$$

Following summary measurement each variable in the this study:

Table 4 Operationalization Variable

Variable	Measurement	Source
Income Tax Receipt (Y)	Realization against the PPh target.	( Putri & Pratomo 2015)
Inflation (X1)	Inflation rate in the city of Yogyakarta in January 2017- December 2021.	( Ferdiawan et al 2015)

Number of Taxpayers (X2)	Ratio of the number of monthly corporate taxpayers to the number of annual corporate taxpayers.	(Susanti & Diyanto 2014)
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### 3.4 Data Analysis Techniques

This study uses regression analysis multiple linearly by testing the classical assumption first. The Assumption test classic is done to ensure that the regression model used has free from problems of normality, multicollinearity, heteroscedasticity, and autocorrelation. So the regression model is feasible For use. This research uses multiple linear regression because it has one dependent variable and more than one independent variable. As for the regression equation in this study to analyze Income Tax Receipts (PPH) as the dependent variable (Dependent ) with Inflation (INF) and Number of Taxpayers (JWP), as the independent variable. Here's the regression model in this study:

$$PPH = \alpha - \beta_1 INF + \beta_2 JWP + e$$

Description :

PPH = Income Tax Receipt

$\alpha$  = Constant

$\beta$  = Coefficient Regression

INF = Inflation

JWP = Number of Taxpayers

e = Errors

## 4. Result and Discussion

### 4.1 Statistics Descriptive

Statistics descriptive that shows the amount of data that has been used in this research are minimum value, maximum value, average value, and default deviation of each variable with total observation data processed totaling 48 observations. Variables used in this research that is income tax, inflation, number of income taxes. The results of processing descriptive data on this research can be seen in the table as follows:

Table 5. Statistical Results Descriptive

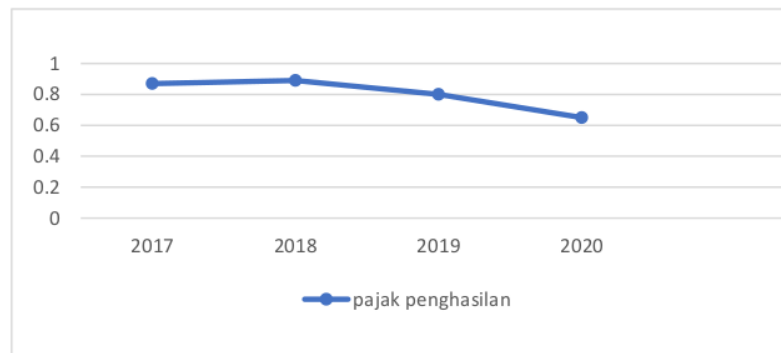
	N	Minimum	Maximum	Means	std. Deviation
PPH	48	0.57	0.98	0.8031	0.11076
INF	48	-0.45	1.24	0.2271	0.29905
JWP	48	288	687	405.69	82016

56

Source : processed data , 2023

From Table 5 above, get seen that the minimum value of the variable Reception income tax (PPH) of 0.57 in May 2020, and the maximum value of 0.98 in June 2017 and November 2018. The average value of the acceptance variable income tax of 0.803 and the standard deviation of 0.11. Realization reception income tax from 2017 to 2020 can be seen in the following picture:

Figure 3. Realization Average Income Tax Receipt



Source : ( Processed Data , 2023)

From Figure 5 above, that realization reception income tax from 2017 to 2018 experienced increment, then realization reception income tax from 2018 to year next experience decline.

In table 5, the minimum value of the inflation variable (INF) is -0.45, that is inflation in August 2017. Meanwhile For mark inflation variable maximum of 1.24, namely in January 2017. The average value of the inflation variable of 0.227 and standard deviation of 0.299.

In table 5, the minimum variable value is the number of taxpayers (JWP) of 288, namely in August 2017, meanwhile mark maximum of 687 , namely in September 2020. The average value of the variable the number of taxpayers by 406 and standard deviation by 82.

#### 4.2 Assumption Test Results Classic

##### 4.2.1 Normality Test

Normality test results with the Kolmogorov-Smirnov test are known as the significant value of  $0.200 > 0.05$  so can be concluded that data on research This normally distributed.

Table 6. Normality Test Result

		Unstandardized Residual
N		48
Normal Parameters <sup>a,b</sup>	Mean	0.000
	Std. Deviation	0.095
Most Extreme Differences	Absolute	0.106
	Positive	0.073
	Negative	-0.106
Test Statistic		0.106
Asymp. Sig. (2-tailed)		0.200

Source: (data proceed, 2023)

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#### 4.2.2 Multicollinearity Test

The results of the multicollinearity test show that the whole independent variable No happens multicollinearity to dependent variable. this \_ proven with VIF value < 10 and tolerance value > 0.10. The results of the multicollinearity test can be seen in table 7 below:

Table 7. Multicollinearity Test Result

		Tolerance	VIF
	(Constant)		
	INF	0.989	1.011
	JWP	0.989	1.011

Source: Data Proceed, 2023

#### 4.2.3 Heteroscedasticity Test

Heteroscedasticity test in this research is done with the Glejser test. mark the significance of each variable independent as bigger than 0.05. Significant value for variable level inflation of 0.336. Significant value for variable the number of taxpayers registered is 0.710. So got said that the regression model in the study This No contain heteroscedasticity. The Glejser test results can be seen in table 8 below:

Tabel 8. Glejser Test Result

Model	t	Sig.
(Constant)	2.077	0.044

	INF	-0.972	0.336
	JWP	-0.374	0.710

Source: data proceed, 2023

#### 4.2.4 <sup>46</sup> Autocorrelation Test

Autocorrelation test in this research use Durbin-Watson. result from Durbin – Watson (DW) is 1.968. Whereas For DU values of 1.45 and DL of 1.6231 were obtained from table Durbin-Watson. Thus, in this research, obtained  $1.45 < 1.968 < 4 - 1.45$  then  $H_0$  is accepted, which means No happen autocorrelation. The results of the autocorrelation test in this study can be seen in table 8 below:

Table 9. Autocorrelation Test Result

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0.343	0.118	0.078	0.06039	1.968

Source: Data Proceed, 2023

#### <sup>26</sup> 4.3 Multiple Linear Regression Result

Analysis results in multiple linear regression in this research can be seen in table 10 below:

Table 10. Multiple Linear Regression Test Results

		Unstandardized Coefficients		Sig.
		B	std. Error	
	(Constant)	1.017	0.074	0.000
	INF	0.090	0.048	0.064
	JWP	-0.001	0.000	0.002
	Adjusted R Square	0.232		
	F test	0.001		

Source : Processed Data , 2023

From table 10 above, coefficient determination ( $R^2$ ) is seen from an Adjusted R Square of 0.232 or 23.2 percent. Summed up on independent variables, namely Inflation and Total taxpayer, can explain variable dependent that is reception income tax by 23.2 percent meanwhile the rest of 76.8 percent influenced by other variables outside variable independent of this research.

Testing with the F test in this research shows results obtained significance of  $0.001 < 0.05$  can be inferred on the variable independent jointly influential significant to variable dependent. kindly simultaneous variable inflation and the number of taxpayers influence to variable reception tax income.



t test can be seen in table 13 above, the results testing inflation are significant at 0.064. the value bigger than the mark significance of 0.05. Thus, if the inflation variable owns significance  $0.064 > 0.05$  then variable inflation (INF) is not influential to reception income tax (PPH).

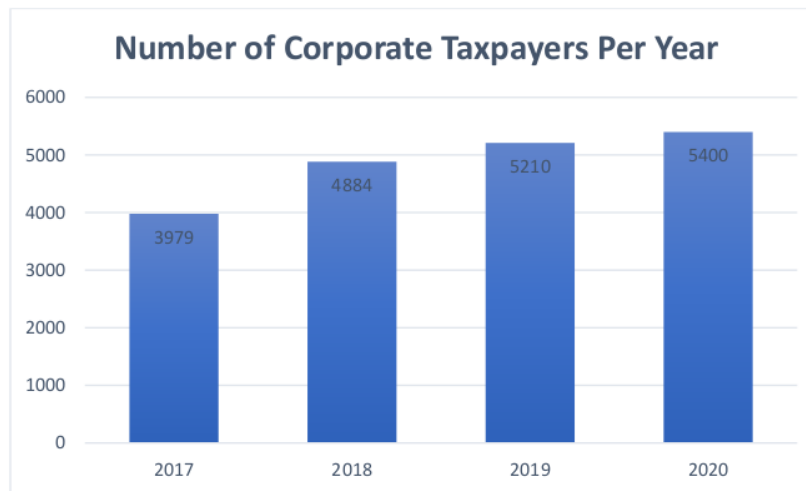
Influence <sup>25</sup> the number of taxpayers to reception income tax. The results of testing the number of taxpayers are known to own significance  $0.002 < 0.05$  then the number of taxpayers (JWP) effect to reception income tax. Unstandardized value B owns a negative value of -0.001. so, got interpreted that the number of taxpayers negative effect on reception income tax (PPH). those results No following developed hypothesis in study This that the number of taxpayers influential positive to reception tax income.

Hypothesis test <sup>57</sup> results can be seen in table 13, which shows that results testing inflation are known significant at  $0.064 > 0.05$ , the inflation variable No influential to reception income tax. this <sup>68</sup>ult No supported hypothesis stated research that inflation influential to reception income tax. The result of this study supported study by Mispuyanti & Kristanti, (2015), Dewi et al., (2018) that inflation is No influential to reception tax income. Meanwhile, these results in No support research by Nadia & Kartika (2020) that inflation is influential to reception income tax. this result shows that tall low inflation is No influential to level reception income tax. this is possible Because level fluctuating inflation does not influence corporate profitability. So, taxes income deposited by the obligatory neither is corporate tax affected by level inflation. this supports the results study by Adyatmika & Wiksuana, (2018); Anugrah et al., (2020) which explain that inflation is No influential on the profitability company. So, level inflation does not influence tax corporate income . this supports the study res <sup>9</sup>ts by Puspitasari, (2020); Hendrik & Rahmawati, (2021) which raises that profitability owns a positive and significant influence on corporate income tax.

The results of testing the number of taxpayers are known significance  $0.002 < 0.05$  then the variable the number of taxpayers influential to reception tax income. The beta value is  $-0.001$  so the number of taxpayer negative i <sup>50</sup>fluences on reception tax income. This results in No support for the proposed hypothesis in this study that the number of t <sup>23</sup>axpayers influential positive reception income tax. the results of This research have proven that number of corporate taxpayers negative effect on the reception tax corporate income. It means more numbers of corporate taxpayers, reception income tax of corporate taxpayers decreased.

Figure 4 below shows the movement amount must corporate tax registered at KPP Pratama Yogyakarta in 2017-2020.

Figure 4. Number of Corporate Taxpayers



Source : ( Processed Data , 2023)

In Figure 4 above, you can be seen that amount must corporate tax registered at KPP Pratama Yogyakarta experienced an increase from 2017 to 2020. Whereas in Figure 3, it is known that happen a decline in realization reception income tax from 2018 to 2020.

this is Because No all must register corporate tax imposed PPh article 25. This matter is because of the Regulations Government Republic of Indonesia Number 46 of 2013 and Regulations Government Republic of Indonesia Number 23 of 2018 concerning income from accepted effort or obtained must owning taxes circulation gross certain (Pemerintah Republik Indonesia, 2018). the rules set that income from accepted effort or obtained by domestic taxpayers who have circulation gross certain conditions, are subject to final income tax period time certain. Taxpayers who have circulation gross subject to the said final Income Tax are individual taxpayers and corporate taxpayers who receive or obtain income with circulation gross no exceeding IDR 4,800,000,000.00 in 1 ( one ) Tax Year. Unless the taxpayer chooses For subject to Income Tax based on rates Article 17 Income Tax Law. The final Income Tax rate is imposed by 0.5%. So, taxes final income No can categorize as income tax ( PPh ) article 25.

In addition, Indonesia uses an internal self-assessment system to calculate tax so that number of taxes paid depends a financial report to office tax. so that corporate taxpayer compliance greatly determines the amount of income tax revenue. spiritual has a positive and significant effect on business entity taxpayer compliance. When a person's behavior reflects the commitment to his religious philosophy, it is expected to control deviant behavior and good behavior in tax obligations (Yuniarta & Purnamawati, 2020). Conversely, tax evasion can reduce the tax revenue available to the government to manage the economy and can undermine the government's ability to promote stability in the financial system (Ozili, 2020).

## 5. Conclusion

## 5.1 Conclusion

Based on the results above, the conclusion results from this research is That the Inflation variable is not influential to reception income tax proven with a significant value of 0.064 above 0.05. Based on research formerly inflation does not influence the profitability company. So, inflation doesn't affect either income tax from taxpayers. the Variable the number of taxpayers a negative effect on reception income tax proven with a significant value of 0.002 below 0.05. Variable Beta Value the number of taxpayers have a direct negative of -0.001. this is Because not corporate taxpayers imposed PPh article 25 corporate accordingly Regulation Government public of Indonesia Number 46 of 2013 and Regulations Government Republic of Indonesia Number 23 of 2018 concerning income from accepted effort or obtained must be owning taxes circulation gross certain. So that amount must be corporate tax vs backward with reception income tax earned from corporate taxpayers.

## 49 Implications Study

Based on the research results the implication of this research is that the government through the Minister of Finance or the Directorate General of Taxes does not only focus on increasing the number of taxpayers, but the government can optimize corporate taxpayer compliance because Indonesia uses a self-assessment system in tax calculations. Then, policy making related to income tax can be optimized to increase income tax revenue.

## 63 Limitations

Based on the results of this research, implications study This namely research results reveal findings that the amount must corporate tax has a negative effect on reception tax income, so the government through the Minister of Finance or Directorate general tax No just focuses on improving the amount taxpayers, but the government can optimize obedience corporate taxpayers because Indonesia uses internal self-assessment system calculation tax. Then, manufacturing policy-related income tax can be optimized for increasing reception income tax.

## 5.4 Suggestion

Based on the limitations that have been explained above, then the suggestions are proposed from the study This study furthermore Can use income tax entirely income tax Article 21, PPh Article 25, PPh Article 26, final PPh, PPh Article 22. Then you can use personal taxpayers also corporate taxpayers.

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