

Artikel Sinta 3

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Extensification to Increase the Number of Personal Tax Payer in Tax Office Pratama Cirebon

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Abstract

A source of income tax in Indonesia, therefore, the role of taxation is very important. It gives great role of taxes in development of country, demanding the government to maximize tax income. In order to increase the amount of income from the tax sector, The Directorate General of Taxes has agreed to the rules regarding the implementation of extensification and intensification taxes. Extensification section should be able to establish good cooperation with government and private agencies. This research was conducted at Tax Office Primary Cirebon, West Java, Indonesia. This study aims to provide an overview of extensification activities which is a proactive effort of Kantor Pelayanan Pajak (KPP) Pratama Cirebon in capturing taxpayers. As a result, extensification has a significant role in recruiting a personal taxpayer. The target in 2014 as many as 5 candidate taxpayers, 12 new taxpayers, and 47 registered taxpayers. The realization always exceeded the set target. As well as an improvement in the number of registered taxpayers. Significant improvement occurred in 2014. In earlier 2013, the number of registered taxpayers reached 198.916, an improvement in 2014 reached 226.947. Incoming 2015, the president instructed to push the income from the taxation sector and until June (second quarter) in 2015 reached 240.480. This paper describes how the role of extensification increase the number of personal taxpayer through proactive efforts in increasing state revenues from taxes coordinated by the Extensification section in Tax Office.

Keywords

extensification; taxpayer; Tax office



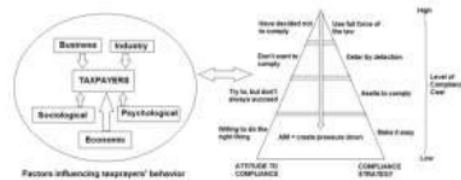
I. Introduction

The role of tax is not only to defray the country's finance such as expenditures used for public purposes, but also to function as a means of arranging and implementing the government policy in the field of social and economic. Taxes should be tied to specific goals and objectives not just a mere source of revenue to the government or a means of diversification of the economy (Appah, 2011). The determination of high taxes on luxury goods is expected to be an effective control to reduce consumptive people's lifestyles and lower taxation on exports is expected to encourage Indonesian product export activities to increase and enter the world market.

Due to its big role of tax in the country's development and the demand in maximizing income from taxation sector, the tax authorities (Directorate General of Taxation) attempt to fulfill the demand. Lack of voluntary tax compliance compels revenue authorities to use

costly and coercive methods for tax enforcement (Fjeldstad & Rakner, 2003). There are some various ways and policies are applied to achieve the increasing of tax's income. This increase is commonly referred as extensification and intensification of taxation.

Incoming 2015, the president instructed to push the income from the taxation sector. (Azubike, 2009) noted that a tax system is an opportunity for the government to collect additional revenue needed in discharging its present obligations. The way is by rectifying compliance, extensificating and preventing leakage. New Zealand has designed a model of compliance aimed at grasping the determinants of tax behavior in order to increase the long-term level of compliance (Morris and Lonsdale, 2004), in the following figure.



Source: New Zealand Inland Revenue Compliance Model (Morris and Lonsdale, 2004)

Figure 1. Factors influencing taxpayers' behavior

From the picture above, there are five main deciding factor following compliance: business, industry, sociology, economics, and psychology. These factors are designed to assess the parties go behind payer attitude and behavior. A variety of factors created a kind of attitude, according to the situation that taxpayers face fruit (Morris and Lonsdale, 2004). Morris and Lonsdale further argues that the BICEPS gives insight into why people decide or not to comply, why for the individual non-compliant does not always belong to the Summit Pyramid and why for individuals not always adopted a the same attitude.

Tax evasion is a pervasive problem in many countries. In particular, some developing countries do not collect even half of what they would if taxpayers complied with the written letter of the law (Castro & Scartascini, 2015). However, a number of parties including World Bank assess that 1,294,258 IDR as the target of tax income trillion is very ambitious. Directorate General of Taxation, Pramudito Sigit said, the government's calculation of tax income is different from World Bank's. The government recorded that the income of taxation had reached 160 trillion IDR up to March 2015 ("Hingga Mei 2016, Penerimaan Pajak Baru 26 Persen", 2016). On April 1st – 30th, 2015, its income reached 310,100 IDR trillion. But, this is under the target as APBN-P 2015 desired.

Table 1. Realization of Tax Revenues until 30 April 2015 (in billion IDR)

Tabel 1.
Realization of Tax Revenues Until 30 April 2015 (in billion IDR)

No	Tax Type	Realization 2014	APBN- P 2015	Target Δ% 2014- 2015	Realization until 30 April		
					2014	2015	Δ% 2014 - 2015
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(9)=(7- 6)+6
A	PPh Non Migas	458.692,28	629,835 .35	37.31	162,93 7.17	180,168. 94	10.58
	1. PPh Ps 21	105.642,15	126.848 ,27	20.07	32,904 .35	36,062.0 2	9.60
	2. PPh Ps 22	7,245.46	9,646.4 4	33.14	1,917. 75	1,786.02 (6.87)	
	3. PPh Ps 22 Impor	39,456.01	57,123. 73	44.78	15,773 .74	13,826.1 9	(12.35)
	4. PPh Ps 23	25,513.43	33,478. 95	31.22	7,812. 15	8,522.81	9.10
	5. PPh Ps 25/29 OP	4,724.82	5,215.0 8	10.38	2,490. 47	2,702.54	8.52
	6. PPh Ps 25/29 Badan	149,280.83	220,873 .59	47.96	67,738 .02	74,833.4 3	(10.47)
	7. PPh Ps 26	39,446.58	49,778. 95	26.19	9,176. 16	11,984.1 8	30.60
	8. PPh Final	87,293.80	126,804 .50	45.26	25,107 .67	30,439.2 2	21.23
	9. PPh Non	89.20	65.84	(26.19)	16.86	12.53	(25.66)
	Migas Lainnya						
B	PPN dan PPnBM	408,995.74	576,469 .17	40.95	117.49 5.46	111,321. 97	(5.25)
	1. PPN Dalam Negeri	240,960.73	338,192 .39	40.35	64,121 .62	63,201.7 1	(1.43)
	2. PPN Impor	152,303.69	207,509 .79	36.25	47,880 .87	43,527.9 1	(9.09)
	3. PPnBM Dalam Negeri	10,240.45	19,348. 56	88.94	3,262. 28	3,034.91	(6.97)
	4. PPnBM Impor	5,335.90	10,751. 94	101.50	2,164. 69	1,519.64	(29.80)
	5. PPN/PP nBM Lainnya	154.97	666.49	330.06	66.00	37.81	(42.71)
C	PBB	23,475.71	26,689. 88	13.69	873.22	308.24	(64.70)
D	Pajak Lainnya	6,293.13	11,729. 49	86.39	1,721. 45	1,557.20	(9.54)
E	PPh Migas	87,446.35	49,534. 79	(43.35)	31,111 .62	16,744.1 7	(46.18)
Total A + B + C		897,456.86	1,244.7 23.88	38.69	283.02 7.30	293,356. 35	3.65
Total A + B + C		984,903.21	1,294.2 58.67	31.41	314.13 8.91	310,100. 52	(1.29)

From the table above, it can be seen, the tax revenue from Non-Oil and Gas Income Tax (PPh) has increased to 180,168.94 IDR trillion, this number increased from the same period in 2014 which was only 162,937.17 IDR trillion. The highest increase was recorded by Article 26 Income Tax which reached 11,984 IDR trillion compared to the same period in 2014 of 9,176 IDR trillion. Article 26 of Income Tax is a tax paid by foreign taxpayers. The next increase of Final PPh is tax revenue obtained from the success of tax imposition policy on income from businesses received or obtained by taxpayers who have certain gross circulation through Government Regulation Number 46 of 2013. Tax revenue from this sector reaches 30.439 IDR trillion compared to the period the same in 2014 amounting to 25.107 IDR trillion. Furthermore, a substantial increase was also recorded by the Corporate Income Tax Article 25/29, which amounted to 74,833 IDR trillion compared to the same period in 2014 of 67,738 IDR trillion. For Article 21 Income Tax, growth was recorded at 9.6% or 36.062 IDR trillion compared to the same period in 2014 amounting to 32.904 IDR trillion.

In addition to the several improvements previously explained, the Directorate General of Taxes (DGT) also recorded the highest decrease in the Non-Oil and Gas PPh sector, which amounted to 12.53 IDR trillion compared to the same period in 2014 of 16.86 IDR trillion. Article 22 Income Tax Imports also experienced a high decline of 1.786 IDR trillion compared to the same period in 2014 of 1.917 IDR trillion. According to the results of stress tests conducted by Bank Indonesia, the economic slowdown in the first quarter of 2015 was due to the weakening of the exchange rate and the decline in Indonesian imports from the beginning of the year to the end of April 2015 which also contributed to the decline in the growth of Article 22 Import PPh. This condition also affected Import Value Added Tax (VAT) which also decreased by 43.527 IDR trillion. Land and building tax (PBB) was also recorded as a decrease of 308.24 IDR billion compared to the same period in the previous year of 873.22 IDR billion. The cause of the decline in UN growth is the fact that the transfer of non-tax state revenue (PNBP) has not been realized to the tax revenue account and the enactment of the Minister of Finance Regulation Number 267 / PMK.011 of 2014 (as cited in Kementrian Keuangan, 2014) concerning Reduction of Land Taxes and Mining Sector Buildings for Petroleum and Natural Gas Mining During the Exploration Phase also contributed to the decline in UN growth.

In order to increase the amount of income from taxation sector, the Directorate General attempts to achieve the income target by the way of attracting new taxpayers, who potentially increasing the amount of income taxation through extension. The process of extending the taxpayer is a process related to the increasing number of registered taxpayers and tax objects in Directorate General of Taxation administratively in accordance with the Handbill of Directorate General of Taxation No. SE-06/PJ-9/2001 (as cited in Direktorat Jenderal Pajak, 2010) concerning the implementation of extending and intensification processes to increase the number.

By the process of extending, it is expected to be able to increase the numbers of taxpayer that will have an impact on increasing the amount of country's income from taxation sector and additionally, people are encouraged to register as taxpayers.

II. Review of Literature

2.1 Definition Tax

According to Section 1 law No. 28 on general provision and taxation procedure, tax is a mandatory contribution to the country owed by person or organization which is enforceable under the law, getting any reciprocal merit indirectly and used for the country's purposes for the greatest prosperity of people (REPUBLIK INDONESIA, 2007). By its definition, the characteristics of tax, namely: (1) it is collected under the law, (2) it does not get any reciprocal merit (individual contra-achievement) that can be shown directly, (3) it is expected for general finance of government as governmental function, both routine and development, (4) it is able to be imposed, (5) it serves to fill the budget (budgeter) and a means to arrange or carry out the policy of country in economic and social (regulation). The function of Budgetair is according to (Resmi, 2011), "The function of Budgetair is one of the sources of revenue to finance both routine and development expenses. As a source of state finance, the government seeks to include as much money as possible for the state treasury. These efforts were taken by extending and intensifying tax collection through improving regulations on various types of taxes such as Income Tax, Value Added Tax, and Sales Tax on Luxury Goods, Land and Building Taxes, etc. " Based on these definitions, it can be concluded that in the function of the budgetair, taxes function as one of the sources of state revenue by measuring the extent to which the public's awareness in paying taxes, the results of which are used to finance government household needs. Tax intensification and extension is carried out to achieve the objectives of this function.

According to (Soemahamidjadja, 1964) from his book entitled "Tax Based on Mutual Cooperation", Padjajaran University, Bandung. "Taxes are compulsory contributions, in the form of money or goods, collected by the authorities based on legal norms to cover production costs collective goods and services in achieving public welfare ". As according to (Rochmat, 2007), "Tax is a contribution to state treasury based on the law (which can be forced) without receiving reciprocal services (contra) which can be directly shown and used to pay for public expenditure." Meanwhile, according to (Seligmen, 1925) quoted from his book entitled "Essay in Taxation: Tax is a compulsory contribution from the person, to the government to defray the expenses incurred in the common interest of all, without reference to special benefit conferred." (Tax is a person's conceive, contributing to government from a person to defray the expenses related to public without any specific benefit for someone in return).

Concluding from both definitions, the tax is a fee imposed on a person to contribute to the financing of country expenditures conceives, without any directed reciprocity to achieve prosperity in the life of country.

Tax is a compulsory levy paid by the people to the state and will be used for the benefit of the government and the general public. People who pay taxes will not feel the benefits of taxes directly, because the tax is used for public purposes, not for personal gain. Taxes are one source of government funds for development, both the central and regional governments. Tax collection can be forced because it is carried out according to the law. (Siregar, R. et al. 2019)

2.2 Definition of Extensification

In order to increase the tax income, Directorate General of Taxation declares a variety of policies and one of them is extensification. Extensification is an effort of increasing the number of taxpayer. Extensification of tax is done to aim at the new taxpayers as those potential incomes of taxpayer candidate which is truly very large. This activity focuses on raising awareness and expanding of registered taxpayers in the object of tax for Directorate General of Taxation administratively.

In 2011, the government through the Directorate General of Tax (DGT) held a National Tax Census (SPN), namely sweeping and enumeration of potential tax (taxpayers and tax objects) conducted by the Directorate General of Taxes (DGT) in their working areas in the context of extensification (recruit unregistered Taxpayers and taxable tax objects) and intensification (optimization of taxation on tax objects that have not been fully taxed). This activity is an expansion or development in a more comprehensive direction from the Tax Canvassing activities that DGT has done so far which can finally capture all potential taxation in the work area of each Tax Service Office in the framework of Tri Dharma Taxation, namely: (a) All Required Registered tax, (b) All tax objects are taxed, (c) Execution of tax obligations on time and in exact amounts.

The benefit of this whole activity is to prepare accurate data on tax potential in order to increase tax revenues, improve fair services for the community (taxpayers) in fulfilling tax rights and obligations and increase community participation (taxpayers) in supporting sustainable development so that they are proud to be citizen.

In accordance with the Handbill of Directorate General of Taxation No. SE-06/PJ-9/2001 (as cited Direktorat Jenderal Pajak, 2010), extensification is an activity which is related to increasing of the number of taxpayer and expanding the object of tax in registered Directorate General of Taxation administratively. Meanwhile, (Rochmat, 2007) assumed that extensification of tax is a way to increase tax income by expanding tax collection in the sense of adding new taxpayer and creating new taxes or enlarging the scope of existed tax. Based on Regulation of Directorate General of Taxation No. Per-35/PJ/2013 (as cited in KEMENTERIAN KEUANGAN REPUBLIK INDONESIA DIREKTORAT JENDERAL PAJAK, 2013), extensification is a proactive effort which is undertaken by tax authorities in order to award a Taxpayer Identification Number (NPWP) and / or affirming taxable entrepreneur. This extensification activity is conducted by Tax Office Pratama through Section of Taxation Extensification.

Referring the definitions above, it goes without saying that extensification is the activity of enlarging the number of new taxpayer which is carried out by giving a Taxpayer Identification Number (NPWP). Providing number is available for those whose income exceed but haven't had the number.

Circular of the Directorate General of Taxes (DGT) Number: SE-06 / PJ.9 / 2001 (Direktorat Jenderal Pajak, 2010) describes the scope of implementation of extensification activities, including:

1. Giving NPWP and or inauguration as Taxable Entrepreneurs (PKP), including giving NPWP in position to individual PPh Taxpayers who are employees of the company, individuals who reside in residential areas or locations, and other private persons (including people foreigners residing in Indonesia or private persons in Indonesia for more than 183 days in a period of 12 months), who receive or obtain income exceeding the limit of Non-Taxable Income (PTKP);
2. Provision of NPWP in business locations, including inauguration as PKP, for certain entrepreneurs who have business locations in trade centers or shopping or shops or offices or malls or plazas or other industrial areas or economic centers;

3. Giving NPWP and / or inauguration as PKP for corporate taxpayers based on data owned or obtained is apparently not registered as a Taxpayer and / or PKP either in domicile or location;
 4. Determination of the amount of installments ¹ of Income Tax Article 25 and or the amount of VAT that must be paid in the current year, starting from January of the year concerned;
 5. Determination of the amount of VAT owed on sales transactions in the current year, especially for PKP Retail Traders, who have businesses in trade centers or shopping or shops or offices or malls or plazas or other economic centers.
- ¹ Function of Taxpayer Identification Number (NPWP), including;
- a. As a means of tax administration,
 - b. As a personal identification or taxpayer identity,
 - c. Maintain order in tax payments and in supervision of tax administration,
 - d. Become a requirement in public services, such as passports, bank loans and auctions.

2.3 Definition of Taxpayer

Based on Law No. 28/ 2007 article 1, paragraph 2, taxpayer is an individual or organization, including taxpayer, reducing tax and tax collector who has right and tax obligation in accordance with the tax legislation (REPUBLIK INDONESIA, 2007). Taxpayers registered in the Tax Service Office are two types of taxpayers, namely; Must Pay Personal and Corporate Taxpayers. Entrepreneur is an individual or entity in any form in business activities or work producing goods, importing and / or exporting goods, conducting trade business, utilizing intangible goods from outside the customs area, conducting service businesses, or utilizing services from outside the customs area. Taxable Entrepreneurs are Entrepreneurs who submit Taxable Goods and / or surrender of Taxable Services subject to tax based on the 1984 Value Added Tax Act and its amendments. A body is a group of people and / or capital which is a unit that does business or does not conduct business which includes limited liability companies, partnership companies, other companies, state-owned enterprises or regionally owned enterprises with any name and form, firm, partnerships, cooperatives, pension funds, fellowships, associations, foundations, mass organizations, social political organizations, or organizations others, institutions and other body forms including collective investment contracts and permanent establishments.

On the other hand, (Suandy, 2008) said according to the tax legislation, taxpayer could be individual or organization who is determined to carry out the tax obligation belonging to collecting or reducing certain taxes.

As the definition stated previously, it can be concluded that the taxpayer is the object of tax that is required to meet the tax obligation as like paying taxes.

These taxpayers will later be given a Taxpayer Identification Number. According to (Anwar, 2014), the Tax Identification Number (NPWP) is:

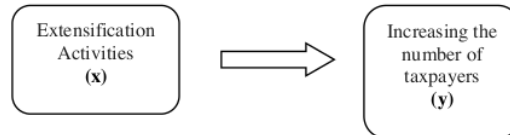
"Numbers given to taxpayers as a means of tax administration are used as self-identification or taxpayer identity in carrying out their taxation rights and obligations."

While based on the self assessment system adopted in the taxation law states that:

"The number given to taxpayers who register themselves at the Tax Service Office (KPP) in their working area includes the place of residence, or place of residence of the taxpayer and to him is given a Tax Identification Number (Article 2, paragraph 1 of Law No. 16 of 2000)" as cited in (KEMENTERIAN KEUANGAN REPUBLIK INDONESIA DIREKTORAT JENDERAL PAJAK, 2013).

From the definition above, it can be concluded that the Tax Identification Number (NPWP), is the identity of the taxpayer in implementing tax rights and obligations.

Based on the description, the authors assume that extensification is a taxpayer activity and expansion of tax objects, by increasing coaching, education and services to taxpayers. If extensification is increased, there is a tendency for the number of taxpayers to increase.



Based on the framework that has been described, the writer takes a hypothesis that will be tested for its truth:

"There is an influence between extensification activities and an increase in the number of taxpayers in the Pratama Tax Office (KPP) Cirebon."

Then the statistical hypothesis testing is carried out with the following criteria: $H_a \neq 0$

There is an influence between tax extensification on increasing the number of taxpayers.

$H_a = 0$ There is no influence between extensification of taxes on increasing the number of taxpayers.

III. Research Method

The method used in this research is Descriptive Analyses Method. The research method was conducted by collecting, completing, and compiling the data. So that, it could provide a systematic overview and factual information on the facts of the extensification.

The first step is to test the validity of the instrument. Validity is useful to what extent the accuracy of a variable. An instrument is said to be valid if it produces data that accurately provides an overview of the measured variable (Azwar, 2010). Next, test the reliability of the instrument. Reliability is a measurement of the reliability of an instrument (Azwar, 2010). After testing the instrument. Next, to find out the correlation between independent and dependent variables.

In this study the types and sources of data are used; (1) Primary data is the source of data obtained directly from the original source and not through an intermediary media to the researcher. (2) Secondary Data is a data source that does not directly provide data to researchers. Such as books, scientific journals, results of previous studies, laws, scientific writings and literators, laws and circulars concerned with the problems examined.

Then the data collection techniques used in the study are; (1) Literature Study, namely by studying and examining various readings such as books, laws and circulars concerned with the problems examined. (2) Field Study, namely research in the field by: Observation: i.e. making direct observations of the object under study, namely at the Tax Service Office (KPP) Pratama Cirebon. Interview: which is to hold direct questions and answers about matters relating to extensification activities. The interview was conducted by the extensification section of the Tax Service Office

(KPP) Pratama Cirebon. Documentation, is a document of the results of activities that have already been carried out. Documents can be in the form of writing, pictures or monumental works. Questionnaire: which is to spread the list of questions to respondents who are considered able to represent, along with alternative answers that have been provided.

To make it easier to direct the discussion and gain understanding, the authors limit the operational definition as follows:

1. The independent variable in this study is Extensification, which is an activity carried out by the extensification section to attract new taxpayers.
2. Bound variables in this study are the number of taxpayers netted from extensification activities.

Then the dimensions of the variables are determined to then be poured into the indicators to be measured, here are the operational definition tables:

Table 2. Variable Operational Definition

Variable	Definition	Indicator	Source
Extensification (X)	Extensification of the tax is a way to increase tax income using expanding tax collection by adding new taxpayer and creating new taxes or enlarging the scope of existed tax. Soemtro (2007)	<ol style="list-style-type: none"> 1. Observing and seeking new targets 2. Documenting and listing land tax and building 3. Training, educating and serving 4. Maintaining data base 	Primary
Taxpayer (Y)	As the tax legislation said, taxpayer could be individual or organization who is determined to carry out the tax obligation belonging to collecting or reducing certain taxes.	<ol style="list-style-type: none"> 5. The number of new taxpayers increased 6. The level of taxpayers' awareness increased 7. Better performance of tax officials 8. Effective and efficient service of tax officials 	Primary

IV. Result and Discussion

Extensification is one of activities that relied on Directorate General of Taxation in attracting new taxpayers. Extensification is expected to be a proactive effort in increasing country's income from taxes which is coordinated by the section of Extensification from each Tax Office.

This extensification activity covers providing Taxpayer Identification Number (NPWP) and confirming as taxable entrepreneur (PKP), providing Taxpayer Identification Number in business location, includes confirming as Taxable Entrepreneur, providing Taxpayer Identification Number (NPWP) and confirming as Taxable Entrepreneur against corporate taxpayer that based on the data held or acquired is not registered yet as a taxpayer and or Taxable Entrepreneur in both domicile or location.

The results of descriptive analysis of each variable are based on respondents' answers. From the indicators, four statements were distributed to 27 respondents. In each statement given an alternative answer with a Likert scale approach. To quantify each alternative answer on the questionnaire from the statement in question given the value weight. Furthermore, based on the data obtained, the calculation of the "Product Moment" correlation was obtained by the item correlation coefficient (r-count) for 4 items (questionnaire statement) with a sample of 27 respondents ($n = 27$), correlation coefficient values were obtained for validity test with freedom degree ($n-2$) 25 people and α 5% or 0.05 $r_{table} = 0.396$, using the

calculation of Ms.Excel 2007 with formula = CORREL (), then for the Extensification variable (X) can be seen in the table below this.

Table 3. Test the Validity of Extensification Variables (X)

No. Item statement	r _{count}	r _{table}	Information
1	0.997	0.396	Valid
2	0.994	0.396	Valid
3	0.997	0.396	Valid
4	0.998	0.396	Valid

Source : 2015 Data Processing

After using the two-piece "Pearson" correlation technique, a "spearman-brown" reliability coefficient is obtained.

Table 4. Test the Validity of Extensification Variables (X)

Stage I	Korelasi Pearson Belah Dua	r _{count}	0.989
Stage II	Reliabilitas Spearman-Brown	r ₁₁	2.969

Source : 2015 Data Processing

r table	0.396
Decision	Significant
conclusion	Reliable

Source : 2015 Data

Processing

By looking at the Speech-Brown reliability keofisien results listed in the table above, it can be said that the instrument used is reliable if the value of r count > r table (0.989 > 0.396), meaning that an instrument is reliable enough to be used as a data collection tool because the instrument is classified well.

Implementing extensification does not always run well, although its realization has agreed over target. That achievement may occur because Tax Office Pratama Cirebon has good relationship among agencies, such as schools and universities which could encompass new taxpayer in the area of Cirebon. Through such those efforts, the number of new taxpayers are able to increase significantly.

Table 5. Respondents Score Tabulation For Variable of Extensification

No. of Statement	Score For Variable X Answer					Total
	(5)	(4)	(3)	(2)	(1)	
1	55	52	9	0	0	116
2	45	56	9	2	0	112
3	55	36	21	0	0	112
4	35	60	15	0	0	110
Total	190	204	54	2	0	450

Table 6.The following is the interval score for Table of Respondents Score Tabulation

Class Interval	Description
180 – 194.4	Bad
194.4 – 208.8	Poor
208.8 – 367.2	Fair
367.2 – 453.6	Good
453.6 – 540	Excellent

Source: Data Processing 2015

From the result that has been obtained, it can be known that the implementation of the extensification in Tax Office Pratama Cirebon ran well. The realization of extensification can be seen as shown below:

Table 7. Realization of Extensification Implementation In Tax Office Pratama Cirebon
Year: 2014 – August 2015

Year	Information	Achievement	
		Target	Realization
2014	Taxpayer Candidate	5	11
	New Taxpayer	12	21
	Registered Taxpayer	47	60
Up to August 2015	Taxpayer Candidate	6	3
	New Taxpayer	19	25
	Registered Taxpayer	39	58

Source: Section of Extensification Tax Office Pratama Cirebon

Based on Law No. 16 of 2000 as cited in (KEMENTERIAN KEUANGAN REPUBLIK INDONESIA DIREKTORAT JENDERAL PAJAK, 2013), taxpayers are individuals or entities that according to the provisions of tax laws are determined to carry out tax obligations including tax collection or withholding tax. The taxpayer itself is divided into two, namely: taxpayers; Personal and corporate taxpayers. Entrepreneur is an individual or entity in any form in business activities or work producing goods, importing and / or exporting goods, conducting trade business, utilizing intangible goods from outside the customs area, conducting service businesses, or utilizing services from outside the customs area.

A community that has been determined to be a taxpayer will be given a Tax Identification Number (NPWP) as a sign of identity in their tax obligations. To obtain a Taxpayer Identification Number (NPWP), a taxpayer registers with the Tax Service Office (KPP) or KP2KP by filling out the registration form and attaching the required administrative requirements or can also register themselves online through an e-register.

By being registered as a taxpayer. So, a taxpayer has the obligation to make bookkeeping or recording, deducting or collecting, depositing and reporting tax. This obligation is expected to maintain order in the payment of taxes and in the supervision of tax administration. In addition to obligations, a taxpayer has the right to the right to confidentiality of taxpayer data, ease in repayment or delay in payment of taxes, return to the preliminary overpayment of taxes, to get taxes borne by the government, to obtain tax incentives.

From the table, it results the extensification gives a major impact in attracting the number of new taxpayer. Its improvement can be seen from the table below:

Table 8. Number of Registered Personal Taxpayer In Tax Office Pratama Cirebon
Year : 2009 – June 2015

<i>Year</i>	<i>Total</i>
2009	110.503
2010	133.893
2011	155.846
2012	176.531
2013	198.916
2014	226.947
2015	240.480

From the table, it is evident the improvement of number registered taxpayer in period 2009 until 2015. This significant improvement occurred in 2014 in which this extensification commenced to replace the similar program, namely National Tax Census in 2011.

Descriptive analysis of each variable based on the respondent's answer. From the indicators, four statements were distributed to 27 respondents. In each statement given an alternative answer with a Likert scale approach. To quantify each alternative answer on the questionnaire from the statement in question given the value weight. Furthermore, based on the data obtained, the calculation of the "Product Moment" correlation was obtained by the item correlation coefficient (r_{count}) for 4 items (questionnaire statement) with a sample of 27 respondents ($n = 27$), correlation coefficient values were obtained for validity test with freedom degree ($n-2$) 25 people and α 5% or 0.05 $r_{\text{table}} = 0.396$, using the calculation of Ms.Excel 2007 with formula = CORREL (), then for the Extensification variable (X) can be seen in the table below this.

Tabel 9.
Test the Validity of Taxpayer Variables (Y)

No. Statement item	r_{count}	r_{table}	Information
1	0.995	0.396	Valid
2	0.997	0.396	Valid
3	0.997	0.396	Valid
4	0.998	0.396	Valid

Source : 2015 Data Processing

After using the split Pearson correlation technique, the "spearman-brown" reliability coefficient is obtained.

Tabel 10.
Test the Validity of Taxpayer Variables (X)

Stage I	Pearson Correlation Halved	r_{count}	0.988
Stage II	Spearman-Brown Reliability	r_{11}	2.964

Source : 2015 Data Processing

r_{count}	0.396
Significant Reliable	Decision conclusion

Source: 2015 Data Processing

By looking at the Speech-Brown reliability keofisien results listed in the table above, it can be said that the instrument used is reliable if the value of $r_{count} > r_{table}$ ($0.988 > 0.396$), meaning that an instrument is reliable enough to be used as a data collection tool because the instrument is good.

This significant improvement occurred in 2014 in which this extensification commenced to replace the similar program, namely National Tax Census in 2011.

Tabel 11.
Respondents Score Tabulation For Variable of Taxpayer (n=27)

No. of Statement	Score For Variable Y Answer					Total
	(5)	(4)	(3)	(2)	(1)	
1	75	40	6	0	0	121
2	20	64	15	4	0	103
3	45	56	12	0	0	113
4	60	44	12	0	0	116
Total	200	204	45	4	0	453

Source: Data Processing 2015

Tabel 12.
The following is the interval score for Table of Respondents Score Tabulation

Class Interval	Description
180 – 194.4	Bad
194.4 – 208.8	Poor
208.8 – 367.2	Fair
367.2 – 453.6	Good
453.6 – 540	Excellent

Source: Data Processing 2015

From the result that has been obtained, it can be known that the improvement number of personal taxpayer in Tax Office Pratama Cirebon ran well in accordance with table of the number of personal taxpayer before.

The activity of extensification for executor teams is not only responsible in attracting new taxpayer but also periodically obligated to make a report on the implementation of extensification to be compiled by head of extensification section. Then, they report the result of activity extensification and intensification of the tax to head of tax office. Head of tax office is responsible for supervising the implementation of extensification and periodically reports the result of extensification activities to Head of Regional Office of Directorate General of Taxation. Head of Regional Office of Directorate General of Taxation is

responsible for directing and supervising the implementation of the tax to Director General of Taxation.

By means of registered taxpayer, a taxpayer is obliged to have a financial entry or record, reduction or collection, deposit and tax report. That obligation is expected to maintain order in the payment and supervise the administration of tax. In addition to liability, a taxpayer has a right for the confidentiality of taxpayer data, an ease of installment or delay in payment of taxes, refund the preliminary tax overpayment, to get the taxes paid by government and tax incentives.

If analyzed through the value of r , the value of $r = 0.97$ is obtained, which means that there is a relationship between extensification (X) and the number of taxpayers (Y), which means the relationship between extensification and the number of taxpayers is positive and interpreted very strongly because it is included in the interpretation between (0.80 - 1.00). That is, if extensification is carried out as often as possible, the number of individual taxpayers will increase. Then based on the calculation of the coefficient of determination it can be concluded that the rise and fall of the number of new individual taxpayers netted by the Pratama Tax Service Office (KPP) of Cirebon by 94% is influenced by the implementation of extensification activities.

Where as, the other 6% comes from other activities other than extensification. From the results of the hypothesis test (t) obtained significantly or not, the results of hypothesis testing are analyzed using t count versus t table with the following conditions:

If $t_{hitung} > t_{table}$ then hypothesis H_0 is rejected, H_a is accepted.

If $t_{hitung} < t_{table}$ then the hypothesis H_0 is accepted, H_a is rejected.

As for getting the table is as follows:

The significance level is 5% with degrees of freedom $(n-2) = 25$, then the price of $t_{table} = 0.396$. Based on the provisions that have been explained, according to the conclusion of the hypothesis test of 19.8 greater than the table ($t_{hitung} > t_{table}$), it can be concluded that the hypothesis H_0 is rejected, H_a is accepted. This means that there is a significant effect of extending the increase in individual taxpayers at Pratama Cirebon Tax Service Office (KPP), thus the hypothesis is proven.

V. Conclusion

Implementing extensification does not always run well, although its realization has agreed over target. Based on the agreed target in 2014, there are 5 taxpayer candidates, 12 new taxpayers and 47 registered taxpayers. The fact reaches 3 candidates, 21 new taxpayers, and 60 registered taxpayers. By August (second quarter) in 2015, the target set by 6 candidates, 19 new taxpayers, and 39 registered taxpayers. The fact reaches 3 candidates, 25 new taxpayers, and 58 registered taxpayers. Increasing the number of registered taxpayers occurred during period from 2009 until June 2015. Significant improvement occurred in 2014 which the extensification activity commenced a similar program replaces the previous National Tax Census in 2011. In earlier 2013, the number of registered taxpayers reached 198.916, an improvement in 2014 reached 226.947 and until June (second quarter) in 2015 reached 240.480.

Statistical tests carried out include the test of the Correlation Coefficient between Extensification and an increase in the number of individual taxpayers. This analysis is used to determine the relationship between extensive (X) and the increase in the number of individual taxpayers (Y). The result, obtained r value = 0.97. After knowing the results, based on the implementation table the coefficient of determination is as follows:

Tabel 13. Interactions for the Determination Coefficient

Score Range	Category
0 – 4 %	The influence is very low
5% - 16%	Low influence but sure
17% - 49%	The effect is quite meaningful
50% - 81%	The influence is quite high
82% - 100%	Very High Influence

Source: (Sugiyono, 2008)

It can be concluded that there is a relationship between extensification (X) and the number of taxpayers (Y), which means that the relationship between extensification and the number of taxpayers is positive and interpreted very strongly because it is included in the interpretation between (0.80 - 1.00). That is, if extensification is carried out as often as possible, the number of individual taxpayers will increase. The Coefficient of Determination Test is used to analyze the extent of the effect of extensification on the increase in the number of individual taxpayers. From the calculation results it can be concluded that the ups and downs of the number of new individual taxpayers netted by the Pratama Tax Service Office (KPP) of Cirebon by 94% is influenced by the implementation of extensification activities. Meanwhile, the other 6% came from other activities other than extensification.

Next, the hypothesis test is carried out and the results with a significance level of 5% with $n = 27$, then the price of t table = 0.381. Based on the provisions that have been explained, according to the conclusion of the hypothesis test of 19.8 greater than the table ($t_{count} > t_{table}$), it can be concluded that the hypothesis H_0 is rejected, H_a is accepted. thus the hypothesis is proven.

Realizing this research certainly has limitations including the data presented is not up to date and the coverage of the area is only one city. It is hoped that there will be a similar study which will discuss a title similar to the more recent data from this study.

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