Does Inflation and The Number of Taxpayers Affect Income Tax?

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Abstract

Income tax is the largest state revenue, and the COVID-19 pandemic impacted decreasing income tax in 2020. This study examines factors from outside the policy of the Directorate General of Taxes, such as inflation and factors from inside the Directorate General of Taxes, namely the number of taxpayers affecting income tax. This study uses secondary data from monthly realization data and income tax art. 25 targets during 2017-2020 at the Yogyakarta Tax Office (KPP Pratama Yogyakarta). The sample retrieval technique in this study uses a saturated sample method. Sample this study of 48 data. The data analysis technique used is multiple linear regression analysis. The results show that inflation does not affect income tax, while the number of taxpayers has a negative effect on income tax. From the results of this study, the greater the number of registered taxpayers, the lower the income tax revenue. Indonesia uses an internal self-assessment system to calculate taxes, and the taxes paid depend on a financial report sent to the tax office. So, corporate taxpayer compliance greatly determines the amount of income tax. This result implies that the government can optimise corporate taxpayer compliance through the Ministry of Finance or the general directorate of taxes. This study only uses income tax art. 25 deposited by corporate taxpayers.

Keywords: Income Tax, Inflation, Number of Taxpayers

I. INTRODUCTION

Tax is a contribution to the state owed by a personal tax or corporate 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 embodied from obligation statehood, and roles as well as taxpayers in a manner directly and together carry out obligation taxation for state financing and national development [1]. Better-funded countries have more funds to build infrastructure with strong regulatory compliance [2]. Based on APBN, taxes consist of tax income, Value-Added Tax, land and buildings tax, excise, and other taxes. According to the Directorate General of Taxes (DJP) report, the performance of the DJP in 2017 states that the tax revenue sector with a large contribution is tax income [3]. It can be seen in Table I that the highest realization of state revenue is income tax. No one denies that corporate taxes should be a large source of tax income [4]. According to APBN [5], the highest income tax in 2020 was income tax art. 25, as explained in Table II.

TABLE I. REALIZATION STATE INCOME

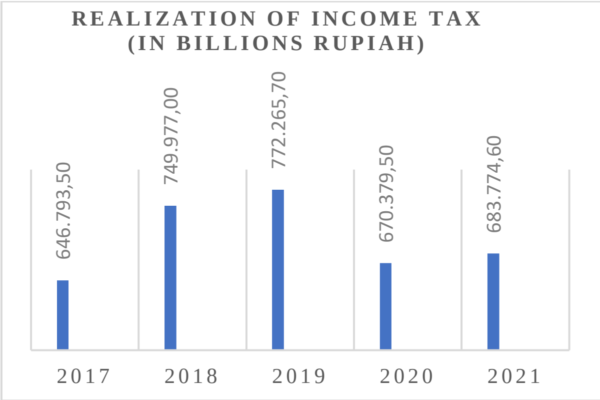
Source Income	Realization State Income (Billion Rupiah)			
	2017	2018	2019	2020
Income Tax	646,793.50	749,977.00	772,265.70	670,379.50
VAT and PPNBM	480,724.60	537,267.90	531,577.30	507,516.20
Property Tax	16,770.30	19,444.90	211,045.90	134,041.90
BPHTB	1.20%	0.00%	0.00%	0.00%
Excise	153,288.10	159,588.60	172,421.90	172,197.20

Source: Badan Pusat Statistik, 2021

TABLE II. REALIZATION OF INCOME TAX OF 2020

Income Tax Type	Realization of Income Tax
Income tax art. 21	87,510.39
Income tax art. 25 • Private person • Corporate	108,281.32 18,430.26 89,851.06
Income tax art. 26	37,352.29
Final income tax	63,744.15
Income tax art. 22	101,041.72

Source: APBN, 2021



Source: APBN, 2021

FIGURE 1. Realization of Income Tax

On March 2, 2020, the outbreak of the COVID-19 virus entered Indonesia, marked with the announcement by President Joko Widodo about the first Indonesian citizen to be infected with the COVID-19 virus. The world health threat has impacted the conditions of the economy since all sectors and businesses were affected by this health disaster. It can be proven by the decline in the Composite Stock Price Index (IHSG) of 91 points or 1.67 percent, namely 5,361 [6]. With the outbreak of COVID-19, the total confirmed cases worldwide have soared. To curb the pandemic, countries worldwide have gradually adopted a series of strict blockades and isolation [7]. 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 the activity of business goods that scale big and micro, small, and medium enterprises (MSMEs) [8]. The COVID-19 pandemic resulted in a significant decline in demand. It is the impact of restrictions on the mobility of people and producers. Producers cannot produce goods and services as much as before the pandemic [9]. The COVID-19 pandemic also impacted state revenues; income tax experienced a decline of 16.88% in 2020 [10]. Tax is the contributor to state revenue. State revenue in the sector of taxation, based on APBN, consists of tax income, taxes increase value, tax land and buildings, excise, and taxes others [1]. The realization of Income Tax in 2020 reached IDR 670,379.50 and decreased compared to the realization in 2019 of IDR 772,265.70, as described in Figure 1.

Yogyakarta is a city of culture and tourism, which 2019 numbered 4,378,609 travellers. After the pandemic, the number of travellers decreased to 1,384,781 in 2020 [11]. It means that the estimates may affect business activities in the city and result in a reduction in corporate income tax. It is necessary to know what factors can influence income tax to increase income tax. Income tax can be influenced by several factors, namely factors originating from the Ministry of Finance policies and factors outside the Ministry of Finance or the Directorate General of Taxes (DJP) [3]. The factors of outside policies of the Ministry of Finance and the DJP influence income tax from level inflation. According to the Ministry of Finance [12], factors from outside policy, such as the Ministry of Finance and DJP, are inclined to inflation. There are still fluctuations in a country's economy. Level inflation can influence income tax because, with high inflation, people will reduce their consumption levels because the price of goods increases and the currency's value decreases [3].

Extensification is carried out by searching for new taxpayers. Tax revenues are expected to increase yearly, which is done by optimizing methods or increasing the number of taxpayers. Meanwhile, tax intensification is done by collecting tax debts from taxpayers who do not pay their obligations [13]. Studies regarding acceptance factors tax were conducted by [14], [13], [15], [16], and [17]. The difference between this study and previous research is that this research focuses on accepting tax-originating income from corporate tax. From the explanation above, this research aims to test what factors only influence income tax at the KPP.

II. Literature Review and Hypothesis Development

A. *Tax Revenue*

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 [16]. Acceptance tax shared becomes several types: tax income, taxes increase value, tax land and buildings, excise, and taxes other [15]. From several types of income existing taxes, a revenue target tax is charged to the Directorate General of Taxes (DJP) as an institution authorized government pick up tax the bigger. Therefore, DJP must carry out certain programs to achieve acceptance targets tax. Acceptance of income tax can be influenced by several factors originating from Ministry of Finance policies and external factors policies set by the Ministry of Finance or DJP [3]. DJP can do programs to meet revenue targets. Tax can be done through intensification and extensification of tax. Tax intensification is an optimization income tax with the object and subject taxes noted or registered in the administration DJP [17]. Temporarily, the extension of the taxpayer is related to activities, the additional amount the taxpayer registered, and extended object tax in administration DJP.

B. Income Tax

According to Law Number 17 of 2000, income tax is every additional 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 [18]. Income tax is also an official government levy aimed at people with income to compensate for government spending. The income taxpayer 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 [19]. Income 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: First, There is tax-imposed income to personal taxpayers, which means that personal taxpayers are subject to tax that can take place live in Indonesia or outside Indonesia. Second, charged by the corporate taxpayers or company, the corporate taxpayer is imposed on a group of people who do business, covering company limited liability companies, other companies, state-owned businesses, or a business entity owned by the area [20].

C. Inflation

Inflation is a condition of continuous price increases resulting in currency depreciation. Inflation can also be interpreted as an increase in general prices prevailing in an economy from one period to another [21]. 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. The increasing number of requests for factors of production causes price increases [22]. The government calculates the price level by compiling a price index, the average price of goods and services [23]. Conditions can be said to experience inflation if they meet several criteria, namely price increases, which are general, and continuity—comparison between percentages of 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 from within the country can occur due to various factors, namely the domestic economy, such as the government printing new money or implementing the budget deficit policy. The source of inflation from abroad can be the rising prices of goods abroad, a free trade commodity [24]. The Factor of outside Ministry of Finance and Directorate policies Taxable general influence tax revenue one's income is level inflation. The inflation rate can influence income tax because inflation happens in a general manner as a consequence of the increased price of goods so that the public will reduce the level of consumption [24]. The price of goods increases from day to day, and the value of currency decreases from day to day. An increase in inflation without an increase in people's income will generally result in a decrease in purchasing power [25]. The decline in people's purchasing power can harm the country's economy, especially by decreasing corporate income. The next reaction is a decrease in income tax receipts. If inflation decreases, it can influence income tax because of growth in state revenues concurrent with the increasing consumption in society [14]. It is supported by research conducted by [14] and [15] showing that inflation negatively influences income tax. Based on the explanation and previous study results, the obtained hypothesis is as follows:

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

D. Number of Taxpayers

Based on Law no. 28 the Year 2007 Concerning General Provisions and Tax Procedures Article 1 paragraph (2), 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” [26]. All taxpayers who have met the subjective requirements and objective by following the provisions of laws and regulations based on a self-assessment system 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). The number of registered taxpayers can affect income tax. It can happen because the greater the number of taxpayers who must be registered in the DJP system, the greater the number of taxpayers who fulfil their tax obligations [3]. The greater the quantity of taxpayers who must pay taxes, the more tax revenue will increase. According to Amanah et al. [13], it is hoped that taxes can always increase by optimizing the number of taxpayers. This is supported by research showing that the number of registered taxpayers positively affects tax revenues. Based on the explanation and results of previous research, the following hypothesis was obtained:

H2: The number of taxpayers positively and significantly affects income tax.

III. METHOD

A. Population and Sample

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

B. Data Collection Techniques

The methods and data collection techniques used in this study are documentation techniques, and the data type used is secondary data. This study uses secondary data obtained by obtaining monthly data realization and income tax art. 25 revenue target, monthly corporate tax, and annual corporate tax during the period study from 2017-2020 at KPP Pratama Yogyakarta. Level data inflation Yogyakarta city from 2017-2021 required in this study can be downloaded from the official website of the Central Bureau of Statistics (BPS) for the City of Yogyakarta (https://yogyakarta.bps.go.id/).

C. Definition of Operational Variables

Variables in this study were classified into two variables: the independent variable and the dependent variable. Based on the classification distribution, the independent variables used in this study are the inflation rate (INF) and the number of taxpayers (JWP). In contrast, the dependent variable is Income Tax (PPH). The measurement of each variable in this study is explained in Table III.

The dependent variable in this study is income tax receipts art. 25. Income tax is levied on individuals or entities for additional economic capabilities from Indonesia and outside Indonesia, used for consumption or to increase wealth [19]. The income can be business profits, salary, honorarium, gifts, etc. Income tax also consists of several parts, one of which is income tax art. 25, which regulates the calculation of the monthly instalments that the taxpayer must pay in the current year [27]. Corporate income tax can be measured with the use measurement ratio that is as follows:

$$\frac{Realization\ of\ corporate\ income\ tax\ art.25}{Targets\ corporate\ income\ tax\ art.25} \times 100\% \tag{1}$$

Inflation is a process of raising the prices of goods in general and occurs continuously, and in this case, it is caused by a decrease in the currency's value in a certain period [28]. Inflation is an economic phenomenon that basically cannot be eliminated. Usually, this inflation can be controlled. Based on the statement on level inflation, this study can be measured with monthly level data inflation in the city of Yogyakarta that can be obtained from the official website of the central agency statistics (https://yogyakarta.bps.go.id/).

Based on Law no. 16 of 2009 concerning General Provisions and Tax Procedures Article 1 paragraph (2), 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 ". The number of taxpayers is from all who have met the subjective requirements and objective, following statutory provisions based on a self-assessment system. It must be registered at the office tax service (KPP), whose working area covers the place of residence or domicile. The taxpayer's place of business and taxpayers are given a taxpayer identification number (NPWP) [29]. Measurement of the variable number of taxpayers as follows:

$$\frac{The\ number\ of\ corporate\ taxpayers\ per\ month}{The\ number\ of\ corporate\ taxpayers\ per\ year} \times 100\% \tag{2}$$

TABLE III. OPERATIONAL VARIABLE

Variable	Measurement	Source
Income Tax (Y)	Realization against the PPh 25 target.	Putri & Pratomo [30]
Inflation (X1)	Inflation rate in the city of Yogyakarta in January 2017- December 2020.	Ferdiawan et al. [31]
Number of Taxpayers (X2)	Comparison of the monthly number of corporate taxpayers with the annual number of corporate taxpayers.	Susanti & Diyanto [32]

D. Data Analysis Techniques

This study uses multiple linear regression analysis by testing the classical assumption first. The Assumption test classic ensures that the regression model used is free from problems of normality, multicollinearity, heteroscedasticity, and autocorrelation. Thus, the regression model is feasible For use. This study 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 with Inflation (INF) and Number of Taxpayers (JWP) as the independent variable. Here's the regression model in this study:

$$PPH = \alpha - \beta 1INF + \beta 2JWP + e \tag{3}$$

Description:
PPH = Income Tax Receipt
α = Constant
β = Coefficient Regression
INF = Inflation
JWP = Number of Taxpayers
e = Errors

IV. Results and Discussion

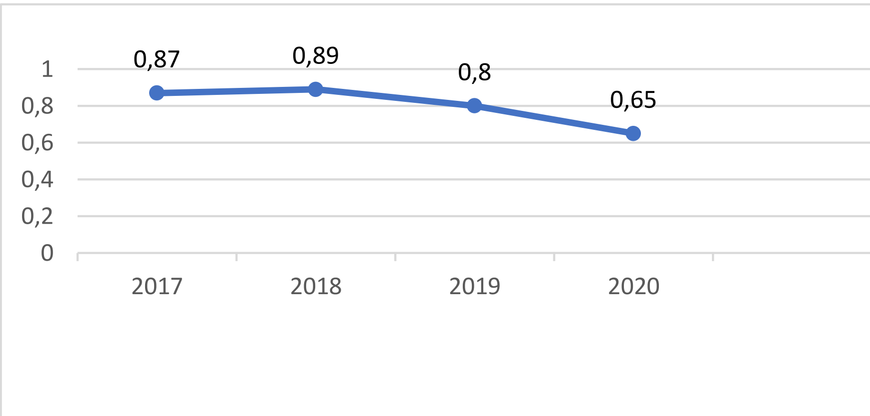
A. Descriptive Statistical Analysis

Statistics that show the amount of data used in this study are minimum value, maximum value, average value, and default deviation of each variable, with total observation data processed totalling 48 observations. Variables used in this study are income tax, inflation, and the number of income taxes. The results of processing descriptive data on this research are presented in Table IV. From this table, the minimum value of the variable income tax (PPH) is 0.57 in May 2020, and the maximum value is 0.98 in June 2017 and November 2018. The acceptance variable income tax's average value is 0.803, and the standard deviation is 0.11. The realization of income tax from 2017 to 2020 is presented in Figure 2. This figure shows that the realization income tax from 2017 to 2018 increased, and the realization income tax from 2018 to the following year decreased.

TABLE IV. Statistical Descriptive Result

Variables	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

Source: Data processed



Source: Data Processed (2023)

FIGURE 2. Realization Average Income Tax Receipt

In Table IV, the minimum value of the inflation variable (INF) is -0.45, which is inflation in August 2017. Meanwhile, the maximum mark inflation variable is 1.24, namely in January 2017—the average value of the inflation variable is 0.227, and the standard deviation is 0.299. Then, the minimum variable value is the number of taxpayers (JWP) of 288 in August 2017; meanwhile, the maximum is 687 in September 2020—the average variable value is the number of taxpayers by 406 and the standard deviation of 82.

B. Assumption Classic Test Result

Normality test results with the Kolmogorov-Smirnov test have a significant value of 0.200 > 0.05, so it can be concluded that data on this research is normally distributed. The results of the multicollinearity test show that the whole independent variable No happens multicollinearity to the dependent variable. this proven with VIF value < 10 and tolerance value > 0.10. The heteroscedasticity test in this research is done with the Glejser test. Mark the significance of each independent variable as bigger than 0.05. Significant value for variable level inflation of 0.336. The significant value for the variable number of taxpayers registered is 0.710. So, the regression model in this study does not contain heteroscedasticity. The autocorrelation test in this research uses Durbin-Watson. The result from Durbin – Watson (DW) is 1.968. Meanwhile, DU values of 1.45 and DL of 1.6231 were obtained from table Durbin-Watson. Thus, this research obtained 1.45 < 1.968 < 4 - 1.45, then H0 is accepted, which means No autocorrelation happens.

C. Multiple Linear Regression Result

Table V shows the analysis results in multiple linear regression—the coefficient determination (R2) from an Adjusted R Square of 0.232 or 23.2%. Summed up on independent variables, namely Inflation and Total taxpayer, can explain variable dependent that is income tax by 23.2%; meanwhile, other variables outside variable independent of this research influence the rest of 76.8%.

F test in this study shows that results obtained with a significance of 0.001 <0.05 can be inferred from the independent, independent, and significant to the dependent variable. Kindly note that variable inflation and the number of taxpayers simultaneously influence variable income tax. Conversely, the t-test results testing inflation are significant at 0.064. The value is bigger than the mark significance of 0.05. Thus, if the inflation variable has a significance of 0.064 > 0.05, then variable inflation (INF) is not influential on income tax (PPH).

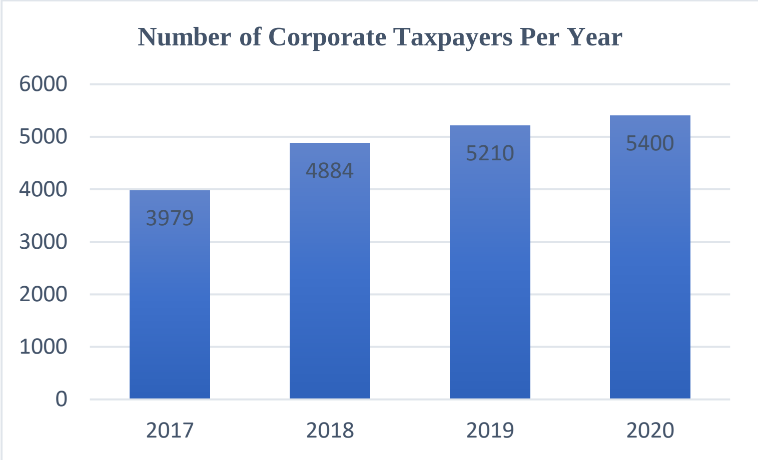
These results do not support the study hypothesis that inflation influences income tax. It supports the research by Mispiyanti & Kristanti [14] and Dewi et al. [3] that inflation does not affect income tax. Meanwhile, this research does not support the results of Nadia & Kartika [15], which state that inflation affects income tax. These results indicate that high and low inflation does not affect the income tax level. It is possible because the fluctuating inflation rate does not affect the company's profitability. So, tax revenues paid by corporate taxpayers are also unaffected by the inflation rate. It supports the study results of Adyatmika & Wiksuana [33]; Anugrah et al. [34] explained that inflation does not affect company profitability. So, the inflation rate does not affect corporate income tax. It supports the research results of Puspitasari [35] and Hendrik & Rahmawati [36] stated that profitability positively and significantly influences corporate 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) affects income tax. Unstandardized value B owns a negative value of -0.001. It interpreted that the number of taxpayers had a negative effect on income tax (PPH). These results do not support the hypothesis developed in this study that the number of taxpayers positively affects income tax. It results in no support for the proposed hypothesis in this study that the number of taxpayers influential positive income tax. This research has proven the negative effects corporate taxpayers experience on the corporate income tax. It means more corporate taxpayers and a decrease in corporate income tax.

TABLE V. MULTIPLE LINEAR REGRESSION TEST RESULT

	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: Data processed



Source: Data processed

FIGURE 3. Realization Average Income Tax Receipt

Figure 3 shows the number of corporate taxpayers registered at KPP Pratama Yogyakarta in 2017-2020. The number of corporate taxpayers registered with KPP Pratama Yogyakarta increased from 2017 to 2020. Meanwhile, in Figure 3, it is known that there was a decrease in income tax realization from 2018 to 2020. Not all registered corporate taxpayers are subject to income tax art. 25. It is due to the Government Regulation of the Republic of Indonesia Number 46 of 2013 and the Government Regulation of the Republic of Indonesia Number 23 of 2018 concerning Income Tax on Income from Businesses Received or Obtained by Taxpayers Who Own Certain Gross Circulation Government of the Republic of Indonesia [37]. This regulation stipulates that income from business received or obtained by domestic taxpayers, which has a gross turnover under certain conditions, is subject to tax, income which is final for a certain period. Taxpayers whose gross turnover is subject to the latest Income Tax are individual and corporate Taxpayers who receive or earn income with a gross turnover of a maximum of IDR 4,800,000,000.00 in 1 (one) Tax Year. Unless the taxpayer chooses to be subject to Income Tax based on the rates of Article 17 of the Income Tax Law, the final Income Tax rate is 0.5%. Then, final tax income cannot be categorized as income tax art. 25.

V. CONCLUSION

The study results concluded that inflation does not affect income tax, while the number of taxpayers has a negative effect on income tax. From the results of this study, the greater the number of registered taxpayers, the lower the income tax revenue. Indonesia uses an internal self-assessment system to calculate taxes, so the number of taxes paid depends on a financial report to the office tax. So, 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 behaviour reflects the commitment to his religious philosophy, it is expected to control deviant behaviour and good behaviour in tax obligations [38]. 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 [39].

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