Analysis of the Efficiency of the Implementation of Government Regulation Number 46 of 2013 on the Growth of Taxpayers and Its Contribution in the Tax Revenue of KPP Pratama Binjai

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Abstract: The objective of the research was to determine whether the implementation of Government Regulation No. 46 of 2013 (PP 46 of 2013) improves the efficiency of fulfilling tax obligations for taxpayers, and provides an increase in the growth of the number of taxpayers so that it will provide an increase in tax revenue contribution to Binjai Tax Office (KPP Pratama Binjai). The sampling technique used in this study uses the census method with the criteria of using the total number of individual and corporate taxpayers with omzet less than or equal to 4.8 billion a year registered at the KPP Binjai Pratama Tax Service Office totaling 1,256 taxpayers. The analytical method uses quantitative descriptive analysis with a Comparative approach, and the hypothesis test used is the Paired Sample T-test. The result of the research show that the application of PP 46 of 2013 provides an increase in the efficiency of fulfilling tax obligations for taxpayers than before the enactment of this government regulation, and increases the growth of the number of taxpayers, so that the contribution of tax revenue increases in Binjai Primary Tax Office compared to before the implementation of PP 46 of 2013.

1 INTRODUCTION

One of the characteristics of developed countries is that if public awareness pays high taxes, close to 100 percent, if more than 200 million people who have not paid taxes have paid their obligations, Indonesia will certainly be more advanced than now. Besides the large number of national entrepreneurs who are absent from the obligation to pay taxes which we can see from the publication of the Tax Office through www.pajak.go.id, the awareness of the Indonesian people in paying taxes is still minimal. Of the 238 million Indonesian population, only 7 million are tax-compliant. Various approaches can be taken to find out the level of voluntary awareness and awareness of taxpayers, one of them is by providing convenience both administratively and lightening income tax rates, especially corporate income tax, one of which is from the Micro, Small and Medium Enterprises sector.

The participation of the actors of Micro, Small and Medium Enterprises, especially in the City of Binjai to contribute to tax revenue, was highly expected by the government, but the level of understanding of owener's in calculating the tax was minimal. Various attempts have been made by the government to overcome this problem. The government tries to formulate a number of tax policies "as simple" and "as easy as possible" to generate voluntary tax compliance by company taxpayers. Simple and easy here is defined as the tariff charged and the procedure for calculating, depositing and reporting, so that the the Micro, Small and Medium Enterprises actors no longer question the calculation of the due tax and the time that must be spent in tax reporting to the Tax Service Office (KPP) so as not to interfere with their business liquidity.

One of the Indonesia government's efforts to simplify taxation is by issuing a Regulation of the Minister of Finance No. 01 / PMK.03 / 2007 concerning Adjustment of the Gross Distribution of Individual Taxpayers who Can Calculate Net Income Using Norms for Calculating Net Income

As time goes by, there are still many Micro, Small and Medium Enterprises who have not

understood the tax calculation, so the government issued a regulation on Income Tax for Micro, Small and Medium Enterprises dated June 12, 2013, namely Government Regulation Number 46 of 2013 (PP 46 of 2013).

This regulation is aimed at Micro, Small and Medium Enterprises which have a maximum gross circulation of Rp. 4,800,000,000.00. The amount of turnover is regulated in Law Number 20 of 2008 concerning Micro, Small and Medium Enterprises with a maximum of Rp. 300,000,000 per year for Micro business, Rp. 2,500,000,000 per year for small businesses, and Rp. 50,000,000,000 per year for businesses. medium (Article 6 of Law Number 20 of 2008).

With the issuance of PP 46, the calculation of corporate income tax for Micro, Small and Medium Enterprises will be very easy, just by multiplying turnover at a rate of 1% of taxpayers already able to know the amount of the payable PPh. When viewed from the nature of the tax, the PP 46 Year 2013 product is final, meaning that after calculate, deposit, and report the income tax payable, the taxpayer's duties have been completed. At a glance, anyone who sees the amount of the tariff will feel that the tariff charged to taxpayers is very small and should not be too burdensome for taxpayers.

In line with the implementation of the new Taxation policy, specifically PP 46 of 2013, surely every policy has its shortcomings and advantages, not least with this taxation policy. PP 46 of 2013 is indeed a very simple calculation procedure, and it is very easy to implement tax administration, so that small and medium business taxpayers will be very helpful in resolving their tax obligations due to lack of knowledge, and staff in the field of taxation. The less good side is that the company must pay taxes 1% of turnover, no matter if the company makes a profit or loses, plus this PPh is final, which means it cannot be credited or restored or compensated

If we look at the tax revenue side, the application of PP 46 of 2013 provides benefits, because it can be ascertained that tax revenues from the Micro, Small and Medium Enterprises sector, especially in the city of Binjai, must be there every month, because the tax base from omze is not profit. However, the potential reduction in tax revenue can occur, because the significant difference in tariffs from PP 46 of 2013 is 1% of turnover, when compared to the General Tax Income in Law No. 36 of 2008 with rate 25%.

2 THEORICAL FRAMEWORK

General Concept of Efficiency
The concept of efficiency is a fundamental concept and is born from the concept of economics. However, the concept of efficiency can be defined from various perspectives and backgrounds. In general, efficiency can be directed to a concept of achieving an outcome with optimal use of resources. In Adiwarman A. Karim (2006), it is explained that "Efficiency is doing the things right", which means that doing everything in the right way to get optimal results.

Taxation Efficiency
The concept of efficiency in tax administration administration is reflected in one of the tax collection principles proposed by Adam Smith, namely the principle of Economy.

Economically, the collection costs and the cost of fulfilling tax obligations for taxpayers are expected to be as minimal as possible, as well as the burden borne by taxpayers (Mulyo Agung, 2011).

Tax
Tax is defined as a contribution that does not receive the services of lead (contraception) which can be directly demonstrated and used to pay for general expenses. There are several definitions of tax, both according to experts in the field of taxation or according to the law. The definition of tax proposed by some experts is as follows:

According to Law No. 16 of 2009 concerning the fourth amendment to Law Number 6 of 1983 concerning General Provisions and Procedures for Taxation in Article 1 paragraph 1 which reads "Tax is a compulsory contribution to the state owed by an individual or a compelling body based on law invite by not getting rewards directly and used for the state's needs and the greatest prosperity of the people ".

Tax Structure in Indonesia
State Taxes that are still valid are:
1. Income Tax (PPh)
   The legal basis for imposing PPh is Law No.7 of 1984 as amended lastly by Law No. 36 of 2008.
2. Value Added Tax (PPN) and Sales Tax on Luxury Goods (VAT & PPn BM).
   The legal basis for the imposition of VAT & PPn BM is Law No.8 of 1983 as last amended by Law No. 42 of 2009.
3. Stamp Duty (Bea Materai)
   The legal basis for imposing Stamp Duty is Law No. 13 of 1985.

4. Land and Building Tax (PBB)
   The legal basis for the imposition of Land and Building Tax is Law No. 12 of 1985 as amended by Act No. 12 of 1994.
5. Land and Building Rights Acquisition Fees (BPHTB)
   The legal basis for the imposition of Customs on Land and Building Rights is Law No. 12 of 1997 as lastly amended by Act No. 21 of 2000.
6. Regional Taxes and Regional Levies
   The legal basis for collecting Regional Taxes and Regional Retributions is Law No. 28 of 2009 concerning Regional Taxes and Regional Retribution.

Income tax

The definition of income according to Law Number 17 of 2000 is: Every additional economic ability received or obtained by a Taxpayer from Indonesia or outside Indonesia, which can be used for consumption or to increase the Taxpayer's wealth in the name and in any form .

According to Subekti and Asrori (2003), the definition of income tax is tax imposed on individuals or individuals and entities with respect to income received or earned during a tax year.

According to Law No. 7 of 1983, Income Tax is imposed on individuals or individuals and entities with respect to income received or earned during a tax year.

Based on Act Number 36 of 2008 concerning domestic corporate taxpayer income tax with gross circulation of up to Rp 50,000,000,000 (fifty billion rupiahs), the facility is in the form of a tariff reduction of 50% (fifty percent) from the 25% tariff (twenty-five million) imposed on taxable income from the gross share of up to Rp.4,800,000,000.00 (four billion eight hundred million rupiah). The amount of gross circulation as referred to in paragraph (1) can be increased by a Regulation of the Minister of Finance.

Final Income Tax

Final income tax is income tax whose imposition is final (expired) so that it cannot be credited (deducted) from the total income tax payable at the end of the tax year (Resmi, 2009).

Based on the Minister of Finance Regulation Number 107 / PMK.011 / 2013 concerning the implementation of Government Regulation Number (PP) 46 of 2013 concerning Income Tax on Income from business received or obtained by Taxpayers who have Circulation.

Certain gross income is subject to final income tax. The amount of the final income tax rate as referred to is 1% (one percent). The imposition of income tax as referred to is based on gross circulation of the business within 1 (one) year of the last tax year before the tax year concerned. In the event that the taxpayer's gross circulation has exceeded the amount of Rp. 4,800,000,000.00 (four billion eight hundred million rupiah) in a tax year, the income received or obtained by the taxpayer in the next tax year is subject to income tax rates based on the provisions of the income tax law.

3 RESEARCH METHOD

The research approach used is quantitative descriptive. The research conducted in the form of Comparative Descriptive research. The time dimension used in the study is 2012 to 201, and data collection methods used are observations, documentation and literature studies.

The population used in this study are all corporate taxpayers with a turnover of 4.8 billion in 2012-2014 at KPP Pratama Binjai, Kota Binjai, North Sumatra. The sampling technique uses census techniques where the population is used as a sample. In this study there are variables presented in Table 1. as follows :

Table 1: Operationalization of Variables

Variables Type	Variabel Name	Variable Definition	Indicator	Scale
Independent	Income Tax Report Before PP 46 of 2013	Income Tax Reporting by Tax Payer Before PP 46 of 2013	Amount of Tax Reporting by Tax Payer Before PP 46 of 2013	Nominal
Independent	Income Tax Report After PP 46 of 2013	Income Tax Reporting by Tax Payer After PP 46 of 2013	Amount of Tax Reporting by Tax Payer After PP 46 of 2013	Nominal
Independent	Tax Payer Berfore PP 46 of 2013	Tax Payer Registered in Tax Office (KPP) Pratama Binjai Berfore PP 46 of 2013	Amount Tax Payer Registered Berfore PP 46 of 2013	Nominal
Independent	Tax Payer After PP 46 of 2013	Tax Payer Registered in Tax Office (KPP) Pratama Binjai After PP 46 of 2013	Amount Tax Payer Registered After PP 46 of 2013	Nominal
Independent	Income Tax Receipts Before PP 46 of 2013	Income Tax Receipts Before PP 46 of 2013	Amount of Income Tax Receipts Before PP 46 of 2013	Nominal
Independent	Income Tax Receipts Before PP 46 of 2013	Income Tax Receipts After PP 46 of 2013	Amount of Income Tax Receipts After PP 46 of 2013	Nominal

4 ANALYSIS

Hypothesis testing using Paired Sample T-Test. According to Ghozali (2013), stated "Different test t-test is used to determine whether two unconnected samples have different mean values. The different test t-test is done by comparing the difference between two average values and the standard error of the difference in the average of two samples.

Furthermore, to test the different hypotheses of two interconnected averages, Paired Sample T Test was carried out with a 95% confidence level (α = 0.05). The characteristics that are most often encountered in paired cases are one individual (object of research) subject to two different treatments. Although using the same individuals, researchers still obtained 2 types of sample data, namely data from the first treatment and data from the second treatment (Situmorang and Lufti, 2014). The tool used is SPSS 17.

The testing criteria for hypotheses used are as follows:

a. If the value is Sig. (2-tailed) <0.05, H0 is rejected and H1 is accepted, and vice versa

b. If the value is Sig. (2-tailed)> 0.05, H0 is accepted and H1 is rejected.

5 RESEARCH METHOD

a. Data Normality Test
Based on the Kolmogorov-Smirnov test in Table 2 obtained Asymp. Sig. (2-tailed) for all variables > 0.05, thus it can be concluded that the data is distributed normally

Table 2: Data Normality Test

Variabel Name	Asymp. Sig. (2-tailed) (Working area Binjai City)	Asymp. Sig. (2-tailed) (Working area Stabat City)	data distribution
Income Tax Report Before PP 46 of 2013	.582	.940	normal
Income Tax Report After PP 46 of 2013	.650	.580	normal
Tax Payer Berfore PP 46 of 2013	.074	.373	normal
Tax Payer After PP 46 of 2013	.147	.845	normal
Income Tax Receipts Before PP 46 of 2013	.497	.564	normal
Income Tax Receipts Before PP 46 of 2013	.381	.850	normal

b. Hypothesis Testing
Paired Sample T-Test is conducted to test different hypotheses between two interconnected averages or similar samples. The testing of the first hypothesis is comparing the differences in efficiency of fulfillment of tax obligations for taxpayers, especially the Micro, Small and Medium Enterprises taxpayers before and after the implementation of PP 46 in KPP Pratama Binjai. The decision-making guidelines for testing this hypothesis are:
1. Testing of PP 46 of 2013 Implementation provides increased efficiency in fulfilling tax obligations (reporting) for taxpayers.

The testing criteria for hypotheses used are as follows:
H0 = There is no significant difference in increasing the efficiency of fulfilling tax obligations for taxpayers before and after the application PP 46 of 2013.
H1 = There are significant differences in increasing the efficiency of fulfilling tax obligations for taxpayers before and after the application of PP 46 of 2013.
To test whether the average difference between the Income Tax Report period before and after PP 46 of 2013 is significant or not presented in Table 2. the following.

Table 2: Paired Samples T-Test

Variabel Name	Sig. (2-tailed) (Working area Binjai City)	Sig. (2-tailed) (Working area Stabat City)	Result Testing
Income Tax Report Before PP 46 of 2013 Income Tax Report After PP 46 of 2013	.000	.000	H1 accepted

Based on Table 2, it can be seen that the value of Sig. (2-tailed) is 0,000 <0,05, meaning that H0 is rejected and H1 is accepted. So it can be concluded that the difference in average in fulfilling tax obligations (reporting) for taxpayers period before and after PP 46 of 2013 is significantly different, which means that the application PP 46 of 2013 provides an increase in the efficiency of fulfilling significant tax obligations for taxpayers before and after the application of 46 of 2013 for the work area of Binjai City and Stabat City.

2. Testing of PP 46 of 2013 Implementation provides an increase in the growth of the number of taxpayers.

The testing criteria for hypotheses used are as follows:

H0 = There is no significant difference in increasing the growth of the number of taxpayers before and after the application PP 46 of 2013.

H1 = There are significant difference in increasing the growth of the number of taxpayers before and after the application PP 46 of 2013.

To test whether the average difference between the growth of the number of taxpayers period before and after PP 46 of 2013 is significant or not presented in Table 2. the following.

Table 3: Paired Samples T-Test

Variabel Name	Sig. (2-tailed) (Working area Binjai City)	Sig. (2-tailed) (Working area Stabat City)	Result Testing
Tax Payer Berfore PP 46 of 2013	.000	.000	H1 accepted
Tax Payer After PP 46 of 2013			

Based on Table 3, it can be seen that the value of Sig. (2-tailed) is 0,000 <0,05, meaning that H0 is rejected and H1 is accepted. So it can be concluded that the difference in average the growth of the number of taxpayers period before and after PP 46 of 2013 is significantly different, which means that the application PP 46 of 2013 provides an increase in the growth of the number of taxpayers before and after the application of 46 of 2013 for the work area of Binjai City and Stabat City.

3. Testing of PP 46 of 2013 Implementation provides an increase in the contribution of Tax Revenue to the KPP Pratama Binjai.

The testing criteria for hypotheses used are as follows:

H0 = There were no significant difference in increase in the contribution of Tax Revenue to the KPP Pratama Binjai before and after the application PP 46 of 2013.

H1 = significant difference in increase in the contribution of Tax Revenue to the KPP Pratama Binjai before and after the application PP 46 of 2013.

To test whether the average difference in average revenue tax income before and after PP 46 of 2013 is significant or not presented in Table 2. the following.

Table 4: Paired Samples T-Test

Variabel Name	Sig. (2-tailed) (Working area Binjai City)	Sig. (2-tailed) (Working area Stabat City)	Result Testing
Income Tax Receipts Before PP 46 of 2013	.007	.000	H1 accepted
Income Tax Receipts Before PP 46 of 2013			

Based on Table 4, it can be seen that the value of Sig. (2-tailed) is 0,007 and 0.000 <0,05, meaning that H0 is rejected and H1 is accepted. So it can be concluded that the difference in average revenue tax income before and after PP 46 of 2013 is significantly different, which means that the application of PP 46 of 2013 provides an increase in the contribution of significant income tax revenue to KPP Pratama Binjai, the work area of Binjai City and Stabat City.

6 CONCLUSIONS

Based on the results and discussion of the research that has been done, it can be concluded as follows:

1. That there is a significant difference between the average fulfilling tax obligations for taxpayers (tax reporting) period before and after PP 46 of 2013, so that it can be interpreted that the application of PP 46 in 2013 provides an increase in the efficiency of fulfilling significant tax obligations for taxpayers at KPP Pratama Binjai.

2. There is a difference in the average growth of taxpayers before and after PP 46 of 2013 significantly, so that it can be interpreted that the application of PP 46 of 2013 provides an increase in the number of significant taxpayers at KPP Pratama Binjai.

3. The average revenue tax income before and after PP 46 of 2013 differs significantly, which means that the application of PP 46 of 2013 gives a significant increase in the contribution of income tax revenue to KPP Pratama Binjai.

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