The Effect of Self Assessment System on Admission of Income Tax in Kpp Pratama Kendari

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Abstract: This study was conducted to examine the effect of the self-assessment system towards income tax receipts in Kendari KPP Pratama which is characterized by NPWP as X1 and SSP paragraph 25 as X2. This study used 60 samples from 2013 to 2017 every month. The type of data used was secondary data that obtained from KPP Pratama Kendari. The collected data was tested by classical assumptions before hypothesis testing. The analytical method that used is multiple linear regression analysis which was F test and t test with Statistical Package for Social Sciences (SPSS) version 22. The results of this study indicate that the NPWP has a significant effect towards income tax receipts and SSP PPh paragraph 25 has a significant effect towards income tax revenue at KPP Pratama Kendari. Simultaneously NPWP and SSP PPh Article 25 affect income tax revenue.

Keywords: Self Assessment System, NPWP, SSP PPh paragraph 25, Income Tax Receipt

I. Preliminary

1.1 Background

Tax is the most potential alternative in increasing state revenues. As stated in Law Number 28 of 2007 that tax is a compulsory contribution to the state owed by an individual or an entity that is compelling based on the Law, by not getting compensation directly and used for state needs for the greatest prosperity of the people. The government must strive for all existing revenue potentials, so that they can survive and improve economic conditions. At present various kinds of potential are being explored to increase state revenues, both from within the country and from abroad. But economic practitioners state that relying on foreign loans as a source of state revenue will only backfire in the future because the potential for revenue from foreign loans will be further reduced.

Tax extensification and intensification is one of the policies that can increase tax revenues. Tax extensification is carried out by increasing the number of new taxes and tax objects while tax intensification is carried out by orienting on increasing compliance and awareness of taxpayers, eg by conducting direct counseling to the community (Waluyo, 2013). Receipts from the tax sector are divided into two groups, namely direct tax and indirect tax. Direct tax is a tax that originates or is based on the subject, in the sense of paying attention to the taxpayer's situation. For example Income Tax (PPh) whereas indirect tax is a tax based on the object, regardless of the taxpayer's self example Value Added Tax (VAT) (Mardiasmo, 2016: 7).

The taxation system is an important element that supports the success of a country's tax collection. In general there are three tax collection systems, namely the official assessment system, the self assessment system, and the withholding system. Initially, tax collection used the official assessment system, a tax collection system that gave the tax authorities the authority to determine the amount of tax payable each year in accordance with applicable tax laws and regulations.

In this system, initiatives and activities to calculate and collect taxes are entirely in the hands of the tax apparatus. The success or failure of tax collection depends on the tax apparatus (the dominant role is in the tax apparatus) (Siti Resmi, 2014). As time goes by, Indonesia starts implementing a Self Assessment System that was implemented effectively in 1984 on the basis of a reform of tax legislation in 1983. Self assessment system is a tax collection system that authorizes taxpayers to determine the amount of tax payable annually according to tax laws and regulations, applicable.
KPP Pratama houses 5 regencies / cities in Southeast Sulawesi which include Kendari, Konawe district, Konawe Utura district, Konawe Selatan district and Konawe Kepulauan district. Tax collection conducted by Kendari KPP Pratama has not reached the expected target for the last 5 (five) years.

Here, the researcher shows the target and realization of Kendari Primary Tax KPP tax revenue for the period 2013 to 2017 in table 1.1:

<table>
<thead>
<tr>
<th>Years</th>
<th>Tax Revenue Targets (Rupiah)</th>
<th>Realization of Tax Revenue (Rupiah)</th>
<th>Percentage of Tax Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013</td>
<td>828,026,890,359</td>
<td>620,082,207,292</td>
<td>75 %</td>
</tr>
<tr>
<td>2014</td>
<td>778,634,100,999</td>
<td>693,940,072,438</td>
<td>89 %</td>
</tr>
<tr>
<td>2015</td>
<td>1,093,697,933,999</td>
<td>802,591,991,254</td>
<td>73 %</td>
</tr>
<tr>
<td>2016</td>
<td>1,208,300,000,000</td>
<td>859,854,166,425</td>
<td>71 %</td>
</tr>
<tr>
<td>2017</td>
<td>1,115,065,576,296</td>
<td>823,315,092,829</td>
<td>74 %</td>
</tr>
</tbody>
</table>

Source: Kantor Pelayanan Pajak Pratama Kendari 2018

Table 1.1 shows that tax revenue at KPP Pratama Kendari has not been maximally seen from the realization of fluctuating tax revenues from year to year. The highest percentage of tax revenue in 2014 was 89%, but in 2016 the percentage of tax revenue decreased to 71% so it did not reach the expected target.

1.2 Research purposes
In accordance with the formulation of the problem, the objectives to be achieved in this study are:
1. To find out the effect of NPWP on income tax receipts.
2. To find out the effect of SSP PPh Article 25 on income tax receipts.
3. To find out the effect of NPWP and SSP Article 25 PPh simultaneously on income tax receipts.

II. Literature Review

2.1 Tax
2.1.1 Definition of Tax
According to Andriani, taxes are contributions to the state (which can be imposed) which are owed by those who are obliged to pay according to the regulations, with no achievement back, which can be directly appointed, and the point is to finance general expenses related to state duties organized by the government (Waluyo, 2013: 2).

2.1.2 Tax function
Tax is a source of state revenue that has two functions (Official, 2014: 3), namely as follows:
1. Function of Budgetair (Source of State Finance) means that tax is one of the sources of government revenue to finance both routine and development expenses. As a source of state finance, the government seeks to put as much money as possible into the state treasury.
2. Function Regularend (Regulate) means tax as a tool to regulate or implement government policies in the social and economic fields, and achieve certain goals outside the financial field.

2.1.3 Tax collection system
In Indonesia the tax collection system implemented (Rahayu, 2017: 110) is as follows:
1. Official Assessment System Where the tax collection authority is entirely in the tax authorities. The tax issue arises if there is a Tax Assessment Letter (SKP), carried out until 1967.
2. Self Assessment System. Full authority to determine the amount of tax on taxpayers. Active taxpayers calculate, calculate, deposit and report their own taxes.

2.1.4 Wajib Pajak
According to Law number 28 of 2007 concerning General Provisions and Procedures for Taxation Article 1 paragraph 2, it is stated that taxpayers are individuals or entities that have rights and obligations, including taxpayers, tax collectors, tax cutters, which are regulated in tax laws. Taxpayers are not only for people who already have a Taxpayer Identification Number (NPWP), but also for those who have fulfilled the requirements as taxpayers even though they do not have an NPWP.
2.1.5 Tarif Pajak
According to Siti Resmi (2014: 14), to calculate the amount of tax payable requires two elements, namely the tax rate and tax base. Tax rates can be a number or a certain percentage. The types of tax rates are divided into four, namely:
1. Fixed Rates are tariffs in the form of fixed amounts or numbers, regardless of the amount of the tax base.
2. Proportional Rates are tariffs in the form of certain percentages which are fixed in respect of any tax base.
3. Progressive Tariff (Increased) is a rate in the form of a certain percentage which increases with the increasing tax base.
4. Degressive Tariffs (Declining), namely tariffs in the form of certain percentages which decrease with increasing tax base.

2.1.6 Asas Pemungutan Pajak
According to Siti Resmi (2014: 10) there are three principles used to collect taxes, namely as follows:
1. Principle of Domicile (Principle of Residence). This principle states that the State has the right to use taxes on all income of taxpayers who reside in their territory, both income originating from within and outside the country.
2. Source Principle. This principle states that the state has the right to impose a tax on income sourced in its territory without regard to the place of residence of the taxpayer.
3. Nationality Principle. This principle states that the imposition of taxes is related to the nationality of a country.

2.2 Income Tax
2.2.1 Definition of Income Tax
According to Mardiasmo (2016), income tax is a tax imposed on the subject of personal, corporate, permanent business (BUT) tax on income received or earned in the tax year. The tax subject is taxed when receiving or earning income.

2.2.2 Subject of Income Tax
The subject of income tax is anything that has the potential to earn income and is targeted to be subject to income tax (Waluyo, 2014: 75).

2.2.3 Object of Income Tax
According to Mardiasmo (2011: 32), the object of income tax is income - income subject to tax.

2.3 Article 25 Income Tax
2.3.1 Definition of Article 25 Income Tax
In Article 25 of Law Number 7 of 1983 concerning Income Tax as has been amended several times the latest by Law Number 36 of 2008 (PPh Act) explained that the amount of installments in tax in the current tax year that must be paid by the taxpayer for each month is in the amount of income tax payable according to the income tax return for the previous tax year minus the tax credit.

2.3.2 Article 25 Income Tax Rates
According to Mardiasmo (2011: 135) there are two types of income tax installment payments article 25 (Article 25 Income Tax) for Individual Taxpayers (WPOP), namely:
1. Certain Entrepreneurs Personal Taxpayers (WP - OPPT), namely those who conduct business selling goods, both wholesale and retail, as well as services with one or more business places. PPh 25 for OPPT = 0.75% x monthly turnover for each business place.
2. Individual taxpayers other than certain entrepreneurs (WP - OPSPT), namely free workers or employees, who do not have their own business. PPh 25 for OPSPT = Taxable Income (PKP) x Tariff PPh 17 paragraph (1) letter a UU PPh (12 months).

2.3.3 Deadline for Paying Income Tax Article 25
According to Mardiasmo (2011), if someone pays for February 2018, installments of PPh 25 must be paid no later than March 15 2018. If the deposit deadline falls on a holiday (including Saturday, Sunday, national holidays, and General Elections), then payment can still be done the next day - in accordance with Article 3 of the Minister of Finance Regulation No.184 / PMK.03 / 2007, which is subsequently amended according to Minister of Finance Regulation No.80 / PMK.03 / 2010. According to the Director General of Taxes Regulation Number PER-22 / PJ / 2008 on May 21, 2008, payments must be made with a Tax Payment Letter (SSP).

2.4 NPWP (Nomor Pokok Wajib pajak)
2.4.1 Definition of NPWP
According to Mardiasmo (2011: 26), NPWP is a means in tax administration that is used as a self-identification or taxpayer identity. Before fulfilling obligations in taxation, taxpayers must already have an NPWP.

2.4.2 Function of NPWP
According to Thomas Sumarsan (2012: 24) the functions of the NPWP include:
a. As a self-identification or taxpayer identity.
b. To maintain order in the payment of taxes and in the supervision of tax administration.

2.4.3 Registration for NPWP

According to Mardiasmo (2011: 26), the obligation to register to obtain a NPWP is limited in duration, because this relates to when the tax is owed and the obligation to impose tax payable. The period of NPWP registration is:

1. For individual taxpayers who run businesses or free jobs and corporate taxpayers, they must register at the latest 1 month after the business starts.
2. Individual taxpayers who do not run a business or do not do free work if the annual income up to one month has exceeded the Non-Taxable Income (PTKP), must register at the end of the following month at the latest.

2.4.4 Sanctions of NPWP

According to Mardiasmo (2011: 27) every person who intentionally does not register, misuses or uses without the right of Confirmation of Taxable Entrepreneurs, so that losses on state revenues will be subject to imprisonment sanctions for at least 6 (six) months and no longer 6 (six) year and a fine of at least 2 (two) times the amount of tax payable that is not or is underpaid and at most 4 (four) times the total tax that is not or underpaid.

2.5 Tax Payment Letters

2.5.1 Definition of Tax Payment Letters

According to Law No. 28 of 2007 concerning General Provisions and Procedures for Taxation Article 1 number 14, Tax Payment Letters are proof of payment or tax deposits that have been made using the form or have been done in other ways to the state treasury through the place of payment designated by the Minister of Finance.

2.5.2 Types of Tax Payment Letters

According to Siti Kurnia Rahayu (2013), there are two types of Tax Payment Letters, namely:

1. Standard Tax Payment Letter is a letter that is used by the taxpayer or serves to make payments or deposits of tax payable to the recipient's office and is used as proof of payment in the form, size and specified side.
2. Special Tax Payment Letter is proof of payment of payable tax to the recipient's office printed by the recipient's payment office using a transaction machine and other equipment whose contents are in accordance with the Directorate General of Taxes and have the same function as the SSP Standard in tax administration.

2.6 Self Assessment System

2.6.1 Definition of Self Assessment System

According to Siti Kurnia Rahayu (2013: 101), self assessment system is a taxation system that gives trust to taxpayers to fulfill and carry out their own tax obligations and obligations. This is imposed by:

a. Register at the tax service office
b. Calculate and / or calculate the amount of tax payable by yourself
c. Deposit the tax to the bank / post office.
d. Report the deposit to the Directorate General of Taxes
e. Determine for yourself the amount of tax owed through filling in the SPT properly.

2.6.2 Characteristics of the self assessment system

According to Siti Kurnia Rahayu (2013: 102), the characteristics of the self assessment system are as follows:

1. Taxpayers play an active role in carrying out their tax obligations.
2. Taxpayers are those who are fully responsible for their own tax obligations.
3. The government in this case the taxation agency conducts guidance, research and supervision on the implementation of tax obligations for taxpayers, through tax audits and the implementation of taxation sanctions in the field of taxation in accordance with applicable regulations.

2.6.3 Implementation Requirements for Self Assessment System

According to Erly Suandy (2014: 128), in order to implement the Self assessment system prerequisites must be fulfilled to support the success of the implementation of this collection system, namely:

1. Tax Consciousness means that the taxpayer will automatically carry out his tax obligations such as registering, calculating, paying, and reporting the amount of tax payable.
2. Taxpayers' honesty means that taxpayers carry out their obligations in a real way without any manipulation, this is needed in this system because the tax authorities give trust to taxpayers to calculate, deposit, and self-report the amount of tax owed.
3. Willingness to Pay Taxes from Tax Payers (Tax Mindedness) means that taxpayers in addition to having awareness of their tax obligations, but also in them have a high desire and desire to pay their tax payable.
4. Taxpayer Discipline means taxpayers in carrying out their tax obligations in a timely manner in accordance with applicable regulations and regulations.
2.6.4 Liability Tax Authorities and Taxpayers
1. Obligations of the Fiscal
   a. Issue a Taxpayer Identification Number within three days after the registration form is received directly
   b. Overpayment decision (SKPLB) within twelve months from the date of receipt of the application letter.
   c. Issue installment / postponement of tax payments in three months for delays / installments of SKPKB, SKPKBT, and SPT while for reduction of installments within 10 days.
   d. Give a decision on objections submitted by the taxpayer within three months from the date of receipt of the objection request.
   e. Give a decision on the reduction or elimination of interest, fines and increase in other administrative sanctions and the reduction or cancellation of tax assessments within three months from the date of receipt of the application.
   f. Keep data or information about yourself or company taxpayers confidential that has been submitted to him.
2. Taxpayer obligations
   a. Obligation to register to obtain a Tax Registration Number
   b. Obligation to hold books and records.
   c. Calculate and pay the tax correctly.
   d. Fill out and enter a notification letter (period and yearly) on time.
   e. If examined, it must provide the necessary information, showing bookkeeping / recording and providing assistance for the smooth examination including entering the room, space / place needed.

2.6.5 Obstacles to Implementing the Self Assessment System
According to Siti Kurnia Rahayu (2013: 143) the obstacles to implementing the self assessment system are as follows:
1. Passive Resistance is a condition that complicates tax collection that arises from the condition of the economic structure, social conditions of the community, intellectual development of the population, morality of citizens, and of course the tax system itself.
2. Active Resistance includes the efforts of the community to avoid, smuggle, manipulate, neglect and pass taxes that are directly directed at the tax authorities.

2.7 Research Hypothesis
H₁: NPWP Has Significant Effects on Income Tax Receipts
H₂: SSP PPh Article 25 Significantly Influences the Income Tax Revenue.

III. Research Method
3.1 Location and Object of Research
3.1.1 Location of Research
This research was conducted at the Pratama Tax Service Office (KPP) Kendari located on Sao-Sao No. No. 188, Bende Village, Kadja District, Kendari City, Southeast Sulawesi Province.

3.1.2 Object of Research
The object in this study is NPWP (X₁), SSP PPh Article 25 (X₂) as an independent variable and Income Tax Receipt (Y) as the dependent variable for individual taxpayers in the Pratama Tax Office Kendari.

3.2 Population and Sample
3.2.1 Population
The population in this study are individual taxpayers registered in the Pratama Tax Office Kendari period 2013 to 2017.

3.2.2 Sample
The sampling technique used in this research is using purposive sampling. Posive sampling is research sampling which is limited to certain types of people who can provide the desired information, on the grounds that they are the only ones who have it or meet certain criteria determined by researchers (now, 2014).
The sampling criteria in this study are as follows:

3.3 Data Types and Sources
3.3.1 Data Types
In this study, the types of data are divided into two, namely:
1. Qualitative data is data that cannot be measured on a numerical scale or numbers (Sujarweni, 2015). In this study, qualitative data is in the form of a description of the explanations of the variables and research objects.
2. Quantitative data is a type of data that can be measured or calculated directly, in the form of information or explanations expressed in numbers or in the form of numbers. In this case the quantitative data needed are the number of employees, the number of facilities and infrastructure, and the results of the questionnaire (Sugiyono, 2013). Quantitative data in this study is the number of NPWP of individual taxpayers registered at KPP Pratama Kendari for the period 2013 to 2017, the amount of SSP PPh article 25 deposits on individual taxpayers registered in Kendari Primary Tax Office period 2013 to 2017 and the amount income tax receipts on individual taxpayers registered at the KPP Pratama Kendari period 2013 until 2017.

3.3.2 Data Sources

Sources of data in this study use secondary data. Secondary data is data that refers to information collected from existing sources. Secondary data sources are company records or documentation, government publications, industry analysis by the media, websites, internet and so on (now, 2014). Secondary data in this study took the data at the Pratama Tax Service Office Kendari namely the profile and history of Kendari KPP, the number of taxpayer tax IDs registered in the Kendari Tax Office for the period 2013 to 2017, the amount of SSP PPh deposits Article 25 of individual taxpayers registered at the KPP Pratama Kendari period 2013 to 2017 and the amount of income tax receipts on individual taxpayers registered at the KPP Pratama Kendari for the period 2013 to 2017.

3.4 Method of collecting data

The method of data collection carried out in this study is documentation. Documentation is a record of events that have passed. Documents can be in the form of writing, images, or monumental works from a person (Sugiyono, 2013: 240). Documentation is collected related to the data needed in this study at Kendari KPP.

3.5 Classic Assumption test

A valid regression model must meet the BLUE criteria (Best, Linear, Unbiased, and Estimated). To be able to find out whether the regression model that we used in the study fulfilled the BLUE criteria, then a multiple linear regression prerequisite test was conducted, namely the Classic Assumption test (Kuncoro, 2013).

3.5.1 Multicollinearity test

The multicollinearity test aims to test whether the regression model is found to have a correlation between independent variables. The indicator of a good regression model is the absence of a correlation between the independent variables (Imam Ghozali, 2013: 105). Detecting the presence or absence of multicollinearity in the regression model can be seen from:

a. tolerance value
b. Variance Inflation Factor (VIF).

Tolerance measures the variability of selected independent variables that are not explained by other independent variables. Multicollinearity testing can be done as follows: Tolerance value <0.10 or VIF> 10 = multicollinearity occurs. Tolerance value> 0.10 or VIF <10 = no multicollinearity.

3.5.2 Autocorrelation Test

According to Danang Sunyoto (2013: 97), a good regression equation is one that does not have an autocorrelation problem, if there is an autocorrelation then the equation is not good or not suitable to be used as a prediction. According to Danang Sunyoto (2013: 98), one measure in determining whether there is a problem with autocorrelation with the Durbin-Watson (DW) test with the following conditions:

a. Positive autocorrelation occurs if the DW value is below -2 (DW < -2).
b. There is no autocorrelation, if the DW value is between -2 and +2 or -2 <DW <+2.
c. Negative autocorrelation occurs if DW is above +2 or DW > +2.

3.5.3 Normality test

According to Danang Sunyoto (2013: 92), the regression equation is said to be good if it has independent variable data and the dependent variable data is distributed close to normal or normal at all. Some methods of normality test are by looking at the distribution of data on diagonal sources in the Normal P-P chart Plot of regression residual standardized (graph method) or by using the Normality Test Kolmogorov-Smirnov (Imam Ghozali, 2013). According to Singgih Santoso (2012: 393) the basis for decision making is based on probability (Asymtotic Significanted), namely:

a. If the probability is > 0.05, the distribution of the regression model is normal.
b. If the probability is <0.05, the distribution of the regression model is not normal.

Visual testing can also be done using the normal probability plots method in the SPSS program, on the basis of the following decisions:

a. If the data spreads around the diagonal line and follows the direction of the diagonal line, it can be concluded that the regression model meets the assumptions of normality.
b. If the data spreads far from the diagonal line and does not follow the diagonal line, it can be concluded that the regression model does not meet the assumption of normality.

3.5.4 Heteroscedasticity Test
Imam Ghozali (2013: 139) explains that heteroscedasticity test aims to test whether in the regression model variance from residual inequality occurs one observation to another observation. A good regression model is that there is homoskedasticity or does not occur heteroscedasticity. The heteroscedasticity assumption test results of SPSS output through a scatterplot graph between Z prediction (ZPRED) which is an independent variable (X axis = Y prediction results) and the residual value (SRESID) are dependent variables (Y axis = Y prediction - real Y). Heteroscedasticity occurs when the scatterplot points have a regular pattern that is narrowed, widened, or wavy.

3.6 Data Analysis Method
3.6.1 Descriptive Analysis Method
Descriptive analysis used in this study is to describe the maximum, minimum and average values of each research variable used.

3.6.2 Multiple Linear Regression Analysis Method
Multiple linear regression analysis is used to determine the effect of one or more independent variables on one dependent variable. The relationship between these variables can be described in the equation as follows:

\[ Y = a + \beta_1 X_1 + \beta_2 X_2 + e \]

Information:
Y = Income Tax Receipt
X1 = NPWP
X2 = SSP PPh Article 25
a = Constant Numbers
\( \beta_1 \) = NPWP regression coefficient
\( \beta_2 \) = SSP PPh Article 25 regression coefficient
e = error that is tolerated

3.7 Hypothesis Test
3.7.1 Simultaneous Significant Tests (Uji F)
The F statistical test was conducted to determine the effect of all independent variables included in the regression model variables together on the dependent variable. The criteria used to make a decision on the results of the test hypotheses tested are based on a significant level of 0.05 which is an error probability of 5%. The basis for decision making is: if the probability is > 0.05 then Ha is rejected and if the probability is < 0.05 then Ha is accepted (Ghozali, 2016).

3.7.2 Partial Significant Tests (Uji t)
The t test aims to test how far the influence of one independent variable individually. To be able to find out whether there is a significant effect of each independent variable on the dependent variable, the significant value is compared with the degree of trust. If the level of significance is smaller than 0.05 then Ha is accepted. Likewise vice versa if the level of significance is greater than 0.05 then Ha is rejected. If Ha is accepted and Ho is rejected it means there is a significant relationship between the independent variable and the dependent variable (Ghozali, 2016).

3.8 Coefficient of Determination (R^2)
The coefficient of determination (R^2) is done to measure how far the ability of the model in explaining the variance of the dependent variable (Ghozali, 2013).

3.9 Operational definitions of variables
The following is a description of the operational definitions for each variable in this study:

a. Independent Variables
1. NPWP
A Taxpayer Identification Number is a number given to a taxpayer as an identity used in the administration to fulfill his taxation rights and obligations. The NPWP variable measurement instrument refers to the instrument used in the research of Lidya Purnama Sari (2009), and Hanung Tri Sudadyo (2013). This variable is measured by knowing the number of NPWP period 2013 to 2017 on individual taxpayers registered at KPP Pratama Kendari.
2. SSP PPh Article 25 (X2)
SSP PPh Article 25 is the embodiment of the self assessment system where taxpayers are given the confidence to report their own income tax that is paid in installments every month. Measuring instruments for SSP PPh Article 25 variables refer to the instruments used in Lidya Purnama Sari’s research (2009), Hanung Tri Sudadyo (2013) and Harris (2015). This variable is measured by knowing the amount of SSP deposit PPh article 25 period 2013 to 2017 on individual taxpayers registered at KPP Pratama Kendari.

b. Dependent Variable
Income tax receipts (Y) are tax receipts aimed at taxpayers on income earned for public purposes that are compelling. Measuring instruments for income tax receipts refers to research by Lidya Purnama Sari (2009), Hanung Tri Sudadyo (2013) and Harris (2015). This variable is measured by knowing the amount of income tax receipts for the period 2013 to 2017 on individual taxpayers registered at KPP Pratama Kendari.

IV. Research Results And Discussion
4.1 Descriptive Analysis Results
In this study the results of descriptive analysis are presented in table 4.1 as follows:

<table>
<thead>
<tr>
<th>Variable</th>
<th>N</th>
<th>Minimum</th>
<th>Maximum</th>
<th>Mean</th>
<th>Std. Deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>NPWP</td>
<td>60</td>
<td>433.00</td>
<td>1200.00</td>
<td>712.8167</td>
<td>167.48218</td>
</tr>
<tr>
<td>SSP PPh Pasal 25</td>
<td>60</td>
<td>576.00</td>
<td>1413.00</td>
<td>915.7167</td>
<td>179.00949</td>
</tr>
<tr>
<td>Penerimaan Pajak Penghasilan</td>
<td>60</td>
<td>3.78E+10</td>
<td>9.23E+10</td>
<td>5.5763E+10</td>
<td>1.41436E+10</td>
</tr>
<tr>
<td>Valid N (listwise)</td>
<td>60</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Table 4.1
Sources: Secondary data is processed using SPSS, 2019

Table 4.1 shows that the NPWP variable (X1) has a minimum value of 433.00, a maximum value of 1,200.00, an average value of 712,8167 and a standard deviation value of 167,462. The SSP variable Income Tax Article 25 (X2) has a minimum value of 576.00, the maximum value is 1413.00, the average value is 815.7167 and the standard deviation is 179.006. The Income Tax Receipt variable (Y) has a minimum value of 37,800,000,000, a maximum value of 92,300,000,000, an average value of 55,763,000,000 and a standard deviation of 14,143,900,000 with a sample size of 60.

4.2 Testing of Classical Assumptions
The purpose of testing this classic assumption is to provide certainty that the regression equation obtained has accuracy in estimation, is not biased and consistent.

4.2.1 Multicollinearity Test
The results of the multicollinearity test can be seen in table 4.2 below:

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
<th>Collinearity Statistics</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>(Constant)</td>
<td>-746.75555174</td>
<td>2188755174</td>
<td>3.407</td>
<td>.001</td>
</tr>
<tr>
<td></td>
<td>NPWP</td>
<td></td>
<td>30700367.54</td>
<td>521.9933249</td>
<td>3.557</td>
</tr>
<tr>
<td></td>
<td>SSP PPh Pasal 25</td>
<td></td>
<td>50655532.93</td>
<td>403340.666</td>
<td>3.557</td>
</tr>
</tbody>
</table>

Table 4.2 The Results of the multicollinearity Test
Sources: Secondary data is processed using SPSS, 2019

Table 4.2 shows that from the multicollinearity test results the tolerance value of the independent variable > 0.10 is equal to 0.281 while the independent variable VIF <10 is equal to 3.557. The results of the multicollinearity test in this study indicate that the NPWP and SSP of Article 25 PPh do not correlate with each other.

4.2.2 Autocorrelation Test
The autocorrelation test results can be seen in table 4.3 as follows:

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
<th>Change Statistics</th>
<th>Durbin-Watson</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td>0.889</td>
<td>0.793</td>
<td>0.327</td>
<td>5500275463</td>
<td>0.000</td>
</tr>
</tbody>
</table>

Table 4.3 The results of the autocorrelation Test
Sources: Secondary data is processed using SPSS, 2019

Table 4.3 shows that from the autocorrelation test results the VIF value of the independent variable is equal to 0.889 while the independent variable VIF <10 is equal to 0.000. The results of the autocorrelation test in this study indicate that the NPWP and SSP of Article 25 PPh do not correlate with each other.
Table 4.3 shows that from the results of the autocorrelation test the Durbin-Watson (DW) value is between -2 and +2 which is equal to 1.700 which means that there is no autocorrelation.

### 4.2.3 Normality Test

The results of the normality test can be seen in table 4.4 as follows:

<table>
<thead>
<tr>
<th>One Sample Kolmogorov-Smirnov Test</th>
<th>Unstandardized Residual</th>
</tr>
</thead>
<tbody>
<tr>
<td>N</td>
<td>60</td>
</tr>
<tr>
<td>Normal Parameters&lt;sup&gt;a,b&lt;/sup&gt;</td>
<td>Mean 0.000037</td>
</tr>
<tr>
<td></td>
<td>Std. Deviation 0.0450035</td>
</tr>
<tr>
<td>Most Extreme Differences</td>
<td>Absolute 0.007</td>
</tr>
<tr>
<td></td>
<td>Positive 0.997</td>
</tr>
<tr>
<td></td>
<td>Negative -0.007</td>
</tr>
<tr>
<td>Test Statistic</td>
<td>0.097</td>
</tr>
<tr>
<td>Asymp. Sig. (2-tailed)</td>
<td>0.200&lt;sup&gt;c,d&lt;/sup&gt;</td>
</tr>
</tbody>
</table>

Sources: Secondary data is processed using SPSS, 2019

Table 4.4 shows that from the normality test, probability (Asymp. Sig)> 0.05 is equal to 0.200 which means the regression model is normally distributed.

The results of data analysis show the transmit diagram produced as follows:

**Figure 4.1**

Sources: Secondary data is processed using SPSS, 2019

Figure 4.1 shows that the data spreads around the diagonal and follows the direction of the diagonal line, then the regression model meets the assumptions of normality.

### 4.2.4 Heteroscedasticity Test

The results of data analysis show the transmit diagram produced as follows:

**Figure 4.2**

Sources: Secondary data is processed using SPSS, 2019

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Figure 4.2 shows that on the scatterplot the data processing points between ZPRED and SRESID spread below or above the origin (number 0) on the Y axis and do not have a regular pattern. So the regression model of this study did not occur heteroscedasticity.

4.3 Data Analysis and Hypothesis Testing
4.3.1 Description of Multiple Linear Regression Analysis

The results of multiple linear regression analysis:

Table 4.5 The results of multiple linear regression analysis

<table>
<thead>
<tr>
<th>Effect of Self Assessment System on Income Tax Receipts</th>
<th>Coefficients</th>
</tr>
</thead>
<tbody>
<tr>
<td>Model</td>
<td>Coefficients</td>
</tr>
<tr>
<td>(Constant)</td>
<td>-7,457,595,612</td>
</tr>
<tr>
<td>NPWP</td>
<td>3,070,088,754</td>
</tr>
<tr>
<td>SSP PPh Pasal 25</td>
<td>5,067,553,299</td>
</tr>
</tbody>
</table>

Sources: Secondary data is processed using SPSS, 2019

The schema of research results can we see the following:

Schema 4.2 Research Result

Y = -7,457,595,612 + 3,070,088,754 X1 + 5,067,553,299 X2 + e

Information:
- Partial Influence
- Simultaneous Influence
- Variable

The regression coefficient results in table 4.5 and the model drawings in scheme 4.1 have the following equation:

Y = -7,457,595,612 + 3,070,088,754 X1 + 5,067,553,299 X2 + e

Information:
Y = Income Tax Receipt
X1 = NPWP
X2 = SSP PPh Article 25
1. The constant is negative (-7,457,595,612), this means that if the NPWP and SSP variables of Income Tax article 25 are assumed to be constant or equal to zero, then the dependent variable of income tax receipts will decrease by 7,457,595,612.
2. The regression coefficient for the NPWP variable is 3,070,088,754 and is positive, this indicates that the TIN has a relationship that is in line with income tax receipts. This can be interpreted that if the NPWP independent variable increases 1 time and the independent variable SSP PPh Article 25 is assumed to be constant or equal to zero, then the dependent variable of income tax receipts will increase by 3,070,088,754.
3. The regression coefficient for the SSP PPh Article 25 variable is $5,067,553,299$ and has a positive sign, this indicates that the SSP PPh Article 25 has a direct relationship with income tax revenue. This can be interpreted that if the SSP PPh Article 25 variable increases 1 times and the NPWP variable is assumed to be constant or equal to zero, then the dependent variable of income tax receipts will increase by $5,067,553,299$.

4.3.2 Hypothesis testing
NPWP ($X_1$) and SSP PPh Article 25 ($X_2$) partially and simultaneously have an influence on income tax revenue can be proven by using the t test and F test as follows:

4.3.2.1 Simultaneous Test (Uji –F)
To test the effect of independent variables together tested by using the F test. Hypothesis 3 states that NPWP and SSP PPh Article 25 simultaneously affect income tax revenue. In Appendix IV shows the results of the F-count = 437,049 which is greater than F-table = 4.01 (437.049 > 4.01) with a significant value = 0.000 smaller than the significant level of 5% (0.000 <0.05), it can be concluded that NPWP ($X_1$) and SSP PPh Article 25 ($X_2$) simultaneously have a significant effect on income tax revenue. Thus H3 is accepted.

4.3.2.2 Partial Test (Uji-t)
The t test is basically used to show how far the influence of one explanatory variable / independent individually in explaining the variation of the dependent variable.
1. NPWP ($X_1$)
Hypothesis 1 states that the NPWP has a significant effect on income tax revenue. After processing secondary data using SPSS, the results of the t test in Appendix IV show that the count for NPWP is 5.881 which has a significant value = 0.000 <α = 0.05 or t-count = 5.881 > t-table = 1.672. This shows that H1 is accepted, which means that there is a significant effect of NPWP on income tax receipts on individual taxpayers.

2. SSP PPh Article 25 ($X_2$)
Hypothesis 2 states that SSP PPh Article 25 has a significant effect on income tax revenue. After processing secondary data using SPSS, the results of t test in Annex IV are obtained which shows t-count for SSP PPh Article 25 which is equal to 10.377 or t-count = 10.377 > t-table = 1.001. SSP PPh Article 25 has a significant value = 0.000 which is smaller than the significance level of 0.05 (0.000 <0.05). This shows that H2 is accepted, which means that there is a significant effect of the SSP PPh Article 25 on income tax receipts on individual taxpayers.

4.4 Coefficient of Determination ($R^2$)
The Coefficient of Determination Test aims to determine how much the ability of the independent variable to explain the dependent variable. In Appendix VII, the results of the Determination Coefficient Test have shown that the R square value is 0.939 or 93.9%. This shows that NPWP and SSP PPh Article 25 can explain income tax receipts on individual taxpayers of 93.9%. While the remaining 6.1% is explained by other variables outside the research model.

4.5 Discussion
4.5.1 Effect of NPWP on Income Tax Receipts
The tax collection system currently applied in Indonesia especially in KPP Pratama Kendari, namely the self assessment system is running well, seen from the awareness of individual taxpayers who have income and fulfill the requirements for paying income tax by first registering themselves to obtain a Mandatory Registration Number Tax (NPWP) as identity in carrying out its tax obligations. Taxpayers who have NPWP are more profitable than taxpayers who do not have an NPWP. In addition to the higher tax rates imposed on taxpayers who do not have an NPWP, NPWP is also required for the management of a Trading Business License (SIUP) for taxpayers who will do business.

According to the theory put forward by Erly Suandy (2014: 128), in order to carry out the self assessment system, 4 (four) prerequisites must be fulfilled to support the success of the implementation of this collection system, one of which is Tax Consciousness. Taxpayer awareness means that taxpayers want to automatically carry out their tax obligations such as registering themselves to obtain a NPWP. According to the theory put forward by Siti Kurnia Rahayu (2013: 101), self assessment system is a taxation system that gives trust to taxpayers to fulfill and implement own tax obligations and rights by registering at the tax service office.

The results of this study are in line with previous research conducted by Hanung Tri Sudadyo (2013) which states that NPWP has a positive and significant effect on income tax receipts. This shows that the increasing number of NPWP ownership each month, the higher the income tax income on taxpayers private person every month.
The Effect of Self Assessment System on Admission of Income Tax in Kpp Pratama Kendari

4.5.2 Effect of SSP PPh Article 25 on Income Tax Receipts

The tax collection system currently applied in Indonesia, especially in KPP Pratama Kendari, namely the self assessment system is running well, seen from the awareness of individual taxpayers in depositing tax obligations that are characterized by SSP deposits. In this study using SSP PPh Article 25 because Income Tax Article 25 is the amount of tax installments in the current tax year that must be paid for by the taxpayer for each month is the amount of income tax payable according to the Annual Income Tax tax deductible tax minus the tax credit. Article 25 Income Tax must be paid by the taxpayer which means the realization of tax collection using the self assessment system.

According to the theory put forward by Erly Suandy (2014: 128), in order to implement the self assessment system, 4 (four) prerequisites must be fulfilled to support the success of this collection system, one of which is the taxpayer's honesty which means that the taxpayer performs his obligations - actually without any manipulation, this is needed in this system because the tax authorities give the taxpayers the confidence to calculate, deposit, and self-report the amount of tax owed. According to the theory proposed by Siti Kurnia Rahayu (2013: 101), self assessment system is a taxation system that gives trust to taxpayers to fulfill and carry out their own tax obligations and rights by depositing SSP to the Directorate General of Taxes.

The results of this study are in line with previous research conducted by Hanung Tri Sudadyo (2013), Lidya Purnama Sari (2009), and Harris (2015) which states that SSP PPh Article 25 has a positive and significant influence on income tax revenue.

4.5.3 Effect of NPWP and SSP PPh Article 25 on Income Tax Receipts

The tax collection system which was originally an official assessments system and was changed to a self assessment system was intended so that taxpayers were more aware of the importance of carrying out their tax obligations without other intermediaries and tax authorities only to supervise tax magic and provide guidance to taxpayers. Self-assessment system tax collection can be said to be good, seen from the awareness of individual taxpayers in registering themselves to have an NPWP as identity in carrying out their tax obligations and awareness of taxpayers in depositing tax obligations that are characterized by SSP deposits. In paying income tax, an individual taxpayer first registers himself to get an NPWP as an identity number then fills in the past SPT to pay and deposit SSP PPh Article 25.

The results of this study are in line with previous research conducted by Hanung Tri Sudadyo (2013) and Lidya Purnama Sari (2009) which states that NPWP and SSP PPh Article 25 have a significant effect on income tax revenue. This means that NPWP and SSP as media in carrying out tax obligations will increase income tax revenue on individual taxpayers. Self assessment system which is characterized by the number of ownership of NPWP and the amount of depositing SSP PPh Article 25 will increase income tax revenue if taxpayers and tax authorities can cooperate. Taxpayers will better understand the importance of paying taxes by independently registering, paying and depositing tax obligations. While bagifiskus can facilitate his work. They no longer need to calculate, pay and deposit the tax owed by a large number of taxpayers. The tax collection system, namely the self assessment system established by the government, requires taxpayers to carry out their own tax obligations and provide trust to taxpayers.

V. Conclusion

5.1 Conclusion
The results and discussion in this study make the researchers draw the following conclusions:

1. NPWP has a significant effect on income tax revenue. The results of this study state that the higher the number of ownership of the NPWP, the higher the income tax revenue on individual taxpayers at KPP Pratama Kendari.
2. SSP PPh Article 25 has a significant effect on income tax receipts on individual taxpayers. The results of this study state that the higher the amount of SSP PPh Article 25 deposits, the higher the income tax of personal income at KPP Pratama Kendari.
3. Taxpayer ID and SSP of Article 25 simultaneously have a significant effect on income tax revenue. The results of this study stated that the higher the number of ownership of NPWP and the amount of SSP PPh Article 25 deposits, the higher the income tax receipt on individual taxpayers at KPP Pratama Kendari.

5.2 Suggestion
The results of the research conducted by the researcher stated that the self assessment system which is characterized by the number of ownership of NPWP and depositing SSP PPh 25 affects income tax receipts on individual taxpayers at KPP Pratama Kendari, thus the researcher will give some suggestions:

1. For the Primary Services Tax Office Kendari
It is hoped that it can further increase tax extensification and intensification so that taxpayers better understand the importance of paying taxes and raising awareness in paying taxes.
For further researchers
It is expected that in order to add independent variables that allow it to have the influence of the self assessment system on income tax revenues.

Bibliography


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### Attachment I

**Taxpayer Identification Number Ownership Amount registered at Kendari Primary Tax Office**

**Period 2013 to 2017**

<table>
<thead>
<tr>
<th>Month</th>
<th>2013</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>January</td>
<td>501</td>
<td>698</td>
<td>433</td>
<td>640</td>
<td>500</td>
</tr>
<tr>
<td>February</td>
<td>517</td>
<td>512</td>
<td>476</td>
<td>506</td>
<td>640</td>
</tr>
<tr>
<td>March</td>
<td>620</td>
<td>537</td>
<td>503</td>
<td>655</td>
<td>689</td>
</tr>
<tr>
<td>April</td>
<td>696</td>
<td>452</td>
<td>630</td>
<td>641</td>
<td>865</td>
</tr>
<tr>
<td>May</td>
<td>710</td>
<td>487</td>
<td>627</td>
<td>670</td>
<td>890</td>
</tr>
<tr>
<td>June</td>
<td>532</td>
<td>622</td>
<td>661</td>
<td>869</td>
<td>899</td>
</tr>
<tr>
<td>July</td>
<td>639</td>
<td>730</td>
<td>634</td>
<td>630</td>
<td>876</td>
</tr>
<tr>
<td>August</td>
<td>689</td>
<td>751</td>
<td>650</td>
<td>880</td>
<td>900</td>
</tr>
<tr>
<td>September</td>
<td>650</td>
<td>654</td>
<td>690</td>
<td>967</td>
<td>932</td>
</tr>
<tr>
<td>October</td>
<td>823</td>
<td>683</td>
<td>735</td>
<td>767</td>
<td>989</td>
</tr>
<tr>
<td>November</td>
<td>728</td>
<td>732</td>
<td>749</td>
<td>891</td>
<td>997</td>
</tr>
<tr>
<td>December</td>
<td>762</td>
<td>790</td>
<td>793</td>
<td>1180</td>
<td>1200</td>
</tr>
</tbody>
</table>

### Attachment II

**Amount of Deposit of Tax Payment for Article 25 Income Tax**

**At KPP Pratama**

**Period 2013 to 2017**

<table>
<thead>
<tr>
<th>Month</th>
<th>2013</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>January</td>
<td>621</td>
<td>882</td>
<td>576</td>
<td>730</td>
<td>594</td>
</tr>
<tr>
<td>February</td>
<td>637</td>
<td>611</td>
<td>600</td>
<td>615</td>
<td>610</td>
</tr>
</tbody>
</table>
### The Effect of Self Assessment System on Admission of Income Tax in Kpp Pratama Kendari

#### Attachment III

**Amount of Income Tax Receipts on Taxpayers**

**Private People at KPP Pratama Kendari Period 2013 to 2017**

<table>
<thead>
<tr>
<th>BULAN</th>
<th>2013</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Januari</td>
<td>40.406.768.146</td>
<td>53.840.691.627</td>
<td>37.765.987.367</td>
<td>47.036.755.231</td>
<td>40.386.061.628</td>
</tr>
<tr>
<td>Februari</td>
<td>41.174.438.064</td>
<td>40.962.674.808</td>
<td>38.813.731.626</td>
<td>40.801.141.447</td>
<td>42.814.207.588</td>
</tr>
<tr>
<td>Maret</td>
<td>45.606.849.405</td>
<td>41.952.989.277</td>
<td>40.449.942.391</td>
<td>47.308.175.224</td>
<td>49.812.738.754</td>
</tr>
<tr>
<td>April</td>
<td>51.646.505.646</td>
<td>38.123.595.072</td>
<td>42.112.868.443</td>
<td>47.055.834.102</td>
<td>50.787.197.505</td>
</tr>
<tr>
<td>Mei</td>
<td>54.766.953.970</td>
<td>39.150.915.451</td>
<td>50.091.288.813</td>
<td>56.176.732.528</td>
<td>53.432.343.152</td>
</tr>
<tr>
<td>Juni</td>
<td>43.004.833.628</td>
<td>42.023.782.285</td>
<td>47.753.565.475</td>
<td>76.181.249.498</td>
<td>60.707.386.449</td>
</tr>
<tr>
<td>Juli</td>
<td>45.824.908.126</td>
<td>56.399.644.154</td>
<td>51.146.497.232</td>
<td>50.412.977.734</td>
<td>59.363.388.118</td>
</tr>
<tr>
<td>Agustus</td>
<td>53.743.904.482</td>
<td>65.575.336.776</td>
<td>55.336.455.896</td>
<td>76.961.556.476</td>
<td>60.930.867.697</td>
</tr>
<tr>
<td>September</td>
<td>45.639.653.338</td>
<td>47.149.300.613</td>
<td>59.515.640.907</td>
<td>87.944.132.252</td>
<td>65.689.910.910</td>
</tr>
<tr>
<td>Oktober</td>
<td>59.214.861.074</td>
<td>58.038.318.501</td>
<td>63.839.630.721</td>
<td>65.725.751.700</td>
<td>79.405.120.437</td>
</tr>
<tr>
<td>November</td>
<td>55.033.340.875</td>
<td>63.640.622.039</td>
<td>64.341.853.937</td>
<td>77.896.977.866</td>
<td>84.536.392.868</td>
</tr>
<tr>
<td>Desember</td>
<td>65.992.607.238</td>
<td>70.029.907.252</td>
<td>70.578.106.767</td>
<td>91.434.170.783</td>
<td>92.313.092.283</td>
</tr>
</tbody>
</table>
The Effect of Self Assessment System on Admission of Income Tax in Kpp Pratama Kendari

Attachment IV

F Test Results

<table>
<thead>
<tr>
<th>Model</th>
<th>Sum of Squares</th>
<th>df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Regression</td>
<td>2</td>
<td>5.540E+21</td>
<td>437.049</td>
<td>000^b</td>
</tr>
<tr>
<td></td>
<td>Residual</td>
<td>57</td>
<td>1.269E+19</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>59</td>
<td>1.180E+22</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

a. Dependent Variable: Penerimaan Pajak Penghasilan
b. Predictors: (Constant), SSP PPh Pasal 25, NPWP

T Test Results

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 (Constant)</td>
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<td>2168795174</td>
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<td>.001</td>
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<tr>
<td>NPWP</td>
<td>30705897.54</td>
<td>5219983.245</td>
<td>.383</td>
<td>.581</td>
</tr>
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<td>SSP PPh Pasal 25</td>
<td>50675532.99</td>
<td>4883340.606</td>
<td>6.41</td>
<td>.000</td>
</tr>
</tbody>
</table>

Results of the Determination Coefficient

Model Summary

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
<th>Durbin-Watson</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.969^a</td>
<td>.939</td>
<td>.937</td>
<td>3560375643</td>
<td>1.700</td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), SSP PPh Pasal 25, NPWP
b. Dependent Variable: Penerimaan Pajak Penghasilan