

The Effect of Tax Audits and Tax Collection on Tax Revenue (Case Study at KPP Semarang Barat in 2022)

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Abstract: This research aims to test the effect of tax audits and tax collection on tax revenues at KPP Pratama West Semarang in 2020. The first factor that influences tax revenue is tax audit. The higher the level of tax audit, the higher the level of tax revenue. The second factor that influences tax revenue is tax collection. The higher the level of tax collection, the higher the level of tax revenue. This type of research is quantitative hypothesis testing. The data used is primary data. The population in this study was 120 respondents from KPP Pratama West Semarang's individual taxpayer. The sampling technique in this research used a saturated sampling technique. This method is where the entire population is sampled. This research data uses SPSS version 16 with multiple linear testing. The results of this research show that tax audits and tax collection have a partial and simultaneous effect on tax revenues at KPP Pratama West Semarang in 2020. For future research, it is recommended to incorporate a greater number of research variables.

Keywords : Tax Audit, Tax Collection, Tax Revenue, Tax Compliance, Tax Administration.

Abstrak: Penelitian ini bertujuan untuk menguji pengaruh pemeriksaan pajak dan penagihan pajak terhadap penerimaan pajak di KPP Pratama Semarang Barat pada tahun 2020. Faktor pertama yang memengaruhi penerimaan pajak adalah pemeriksaan pajak. Semakin tinggi tingkat pemeriksaan pajak, semakin tinggi pula penerimaan pajak. Faktor kedua yang memengaruhi penerimaan pajak adalah penagihan pajak. Semakin tinggi tingkat penagihan pajak, semakin tinggi pula penerimaan pajak.

Penelitian ini merupakan penelitian kuantitatif dengan pengujian hipotesis. Data yang digunakan adalah data primer. Populasi dalam penelitian ini terdiri atas 120 wajib pajak orang pribadi di KPP Pratama Semarang Barat. Teknik pengambilan sampel yang digunakan adalah sampling jenuh, yaitu teknik penentuan sampel dengan menggunakan seluruh anggota populasi sebagai sampel. Data penelitian dianalisis menggunakan perangkat lunak SPSS versi 16 dengan metode regresi linier berganda. Hasil penelitian menunjukkan bahwa pemeriksaan pajak dan penagihan pajak berpengaruh secara parsial maupun simultan terhadap penerimaan pajak di KPP Pratama Semarang Barat pada tahun 2020. Untuk penelitian selanjutnya, disarankan agar peneliti menambahkan lebih banyak variabel penelitian.

Kata kunci: *Pemeriksaan Pajak, Penagihan Pajak, Penerimaan Pajak, Kepatuhan Pajak, Administrasi Perpajakan.*

INTRODUCTION

Taxes constitute the largest source of state revenue; consequently, the Directorate General of Taxes (DGT)—a unit under the coordination of the Ministry of Finance of the Republic of Indonesia responsible for collecting tax revenue—strives to optimize revenue from this sector. The function of taxation is to meet state needs, whether by financing government expenditures or by shaping government policies in the social and economic spheres (Agriyanto et al., 2022). A significant portion of this tax revenue is derived from income tax (PPh). Tax reform in Indonesia began with the enactment of Law Number 6 of 1983 (dated December 31, 1983) regarding General Provisions and Tax Procedures (Simanjuntak, 2018). The government continuously seeks to raise tax revenue targets to enable the expansion of programs aimed at improving public welfare. Achieving this requires public participation—specifically, an awareness of and commitment to paying taxes.

Tax revenue typically receives government attention, as taxes constitute a source of state revenue. To meet tax revenue targets, it is necessary to enhance tax audits and tax collection, given that these are factors capable of boosting tax revenue (Aprilianti et al., 2018).

Tabel 1. Realized Tax Revenue of the West Semarang Tax Office (KPP Semarang Barat)

No	Year	Tax Revenue Target	Tax Revenue Realization	Percentage
1.	2020	1,826.948.813,258	1,659.058.462,163	0,177%
2.	2021	1,781.724.953,8021	1,272.985.201,446	0,518%
3.	2022	2,331.817.746,114	1,181.947.423,520	1,159%

Source: KPP Pratama Semarang Barat

Based on Table 1.1 above, it is evident that actual tax revenue has fallen far short of projected targets. Tax revenue declined between 2020 and 2022: realized revenue was IDR 1.659 billion in 2020, IDR 1.27 billion in 2021, and IDR 1.18

billion in 2022. A primary obstacle preventing the achievement of tax revenue targets is the low level of taxpayer compliance; notably, many individuals still fail to pay their taxes on time. This study aims to facilitate the achievement of future tax revenue targets (Pandiangnan, 2014). Tax audits and collection efforts have contributed somewhat to increasing tax revenue for the current year. Tax revenue is utilized to fund public needs—such as education, social welfare, and general prosperity—thereby supporting national development goals (Wantasen, 2021).

The West Semarang Primary Tax Office (KPP Pratama Semarang Barat) was selected as the research site because the researcher observed a discrepancy between the legal mandate—specifically Law No. 9 of 1994, which requires taxpayers to be compliant and punctual in their payments—and the actual situation, where non-compliance remains prevalent. Tax revenue data from this office indicates low collection levels, highlighting the critical roles that tax audits and tax collection enforcement play in boosting revenue and ensuring timely taxpayer compliance. However, it is essential that these audits and enforcement actions be conducted meticulously and fairly to avoid provoking resistance or dissatisfaction among taxpayers. The government should also focus on simplifying regulations and providing incentives that encourage voluntary compliance, rather than relying solely on enforcement measures. The issues identified align with the research title and are supported by field data, as well as the relevant grand theory. Given this background, the researcher is interested in conducting a study titled "The Influence of Tax Audits and Tax Collection on Tax Revenue (A Case Study of KPP Semarang Barat, 2022)."

TINJAUAN PUSTAKA

Attribution Theory

This theory was proposed by Heider (1958), a German psychologist. Attribution theory describes the process of determining the causes and motives behind various behaviors exhibited by an individual. Attribution theory is influenced by both internal and external factors. Internal attribution theory posits

that internal forces or dispositions—psychological elements that precede behavior—drive an individual's actions; specifically, it attributes behavior to internal factors such as personality traits, abilities, and conscious intent.

External attribution theory posits that environmental forces alter an individual's behavior; specifically, behavior is driven by external factors—such as situational pressures or specific circumstances—that influence how an individual acts. The relevance of attribution theory to this study lies in the fact that an individual's behavior regarding the fulfillment of tax obligations and accountability is shaped by both internal and external factors. Tax audits and tax collection represent external factors; when taxpayers understand the benefits of taxation, they are more likely to pay voluntarily and without coercion, thereby increasing tax revenue.

Tax Audit

According to Mardiasmo (2018), a tax audit is a process involving the search for, collection of, and management of data and/or other evidence that can serve as a basis for verifying compliance with tax obligations. Tax audits may also be conducted for other purposes in accordance with audit policy regulations. Erart (2015) states that the reasons for conducting tax audits include assisting the government in collecting tax revenue in line with the budget, maintaining economic and financial order and stability, verifying the accuracy of tax returns filed by taxpayers against tax laws, increasing the level of voluntary taxpayer compliance, and ensuring that the required amounts are remitted to the government. Tax audits can encourage taxpayer compliance, thereby leading to increased tax revenue (Madyosono, n.d.).

Tax Collection

According to Mardiasmo (2009), tax collection is an activity undertaken by tax authorities because a taxpayer has failed to comply with statutory tax provisions—specifically regarding the payment of outstanding tax liabilities. Tax collection encompasses various actions and measures, such as the issuance of

warning letters, formal notices, and enforcement orders (distrain warrants), as well as asset seizure, auctions, travel bans, and civil confinement. Waluyo (2000) notes that the volume of tax arrears has grown significantly over time. As the rise in tax arrears has not been matched by corresponding collection efforts—even though overall tax revenue is increasing—it is necessary to implement tax collection measures that carry coercive legal force (Arfaningsih & Sunarto, 2018).

Tax collection refers to the measures taken to ensure a tax obligor settles their tax debt and associated collection costs; these measures include issuing reminders or warnings, initiating collection proceedings, serving a formal collection order (*surat paksa*), proposing travel restrictions (*pencegahan*), executing asset seizures, enforcing detention (*penyanderaan*), and selling seized assets.³⁵ Tax collection is an activity undertaken by tax authorities because a taxpayer has failed to comply with statutory tax provisions, particularly regarding the payment of outstanding tax liabilities. The basis for tax collection is outlined in the publication *Ketentuan Umum dan Tata Cara Perpajakan* (General Provisions and Tax Procedures) (DJP, 2013).³⁶

Article 18, paragraph (1) of the General Provisions and Tax Procedures (KUP) Law stipulates that the bases for tax collection are: the Tax Collection Letter (STP); the Underpayment Tax Assessment Letter (SKPKB); the Additional Underpayment Tax Assessment Letter (SKPKBT); and Correction Decisions, Objection Decisions, or Appeal Decisions that result in an increase in the tax amount payable. Under Article 12 of the Land and Building Tax Law, the bases for tax collection are: the Tax Payable Notification Letter (SSPT); the Tax Assessment Letter; and the Tax Collection Letter. Tax collection measures may be initiated by the Directorate General of Taxes (DGT) if the tax payable is not paid by the party liable for the tax within the timeframe prescribed by statutory regulations.

Tax Revenue

Taxes serve as a comprehensive source of state funding for both routine expenditures and infrastructure development (Suryadi & Subardjo, 2019). Tax revenue consists of funds received by the state treasury and utilized for the welfare of the people, in accordance with the state's fundamental purpose—as envisioned by the nation's founders—of ensuring the people's well-being and creating prosperity grounded in social justice (Mardiasmo, 2018).

Tax Revenue Indicators

According to Jhon (2017), specific factors play a crucial role in optimizing the inflow of funds into the state treasury through tax revenue. Consequently, tax revenue targets and actual realizations serve as indicators that can be studied to examine the amount of tax revenue realized each year. Measurement is conducted using a Likert scale; respondents are asked to select the most appropriate option from a range of alternatives for each question. The research questions regarding the Tax Collection variable are as follows:

1. The primary source of state revenue.
2. The role of tax revenue.
3. The purpose of tax revenue.
4. The quality of government services.
5. Future increases in tax revenue.

Tax audit

According to Mardiasmo (2018), a tax audit is a series of processes involving the search for, collection of, and management of data and/or other evidence that can serve as a basis for verifying compliance with tax obligations. Tax audits may also be conducted for other purposes in accordance with audit policy regulations.

Tax Audit Indicators

According to Wati (2016), a tax audit report serves as the basis for generating a legal tax instrument: the tax assessment notice. One outcome of the tax audit activities conducted by tax authorities is the issuance of a tax assessment notice.

This process is expected to increase regional tax revenue. The volume of issued Notices of Underpaid Tax Assessment (SKPKB) indicates an increase in tax revenue (Marchlay, 2013). The specific indicator for the tax audit is the number of Notices of Underpaid Tax Assessment (SKPKB) issued. Measurement was conducted using a Likert scale; respondents were asked to select the most appropriate response option from a provided range for each question. The following are the types of research questions regarding the tax audit variable:

1. Submission of the Annual Tax Return.
2. Verification of compliance with tax obligations.
3. Audit objectives.
4. Audit objections.
5. Routine audits.
6. Special audits.
7. Guidance and taxpayer education.

Tax Collection

Tax collection is the process of compelling a tax obligor to settle tax debts and collection costs through measures such as issuing reminders or warnings, executing collection, serving a distress warrant, proposing travel restrictions, carrying out asset seizures, enforcing civil confinement, and selling seized assets.(Pohan, 2017).

Previous studies have yielded varied findings regarding the factors influencing tax revenue. Research conducted by Sari Pani Asri Dinda, Restu Agusti, and Al Azhar (2021)—titled **The Influence of the Self-Assessment System, Tax Auditors, and Tax Collection on Tax Revenue (A Case Study of KPP Pratama Pekanbaru Senapelan)**—aimed to examine the impact of the self-assessment system, tax audits, and tax collection on tax revenue. The results indicate that the self-assessment system has a positive effect on tax revenue, while tax audits and tax collection have a positive and significant effect on tax revenue. The study by Marisa Herryanto and Agus Arianto Toly (2019), titled **The Influence of Taxpayer Awareness, Tax Socialization Activities, and Tax Audits on Income Tax Revenue*

at KPP Pratama Surabaya Sawahan*, examines the impact of taxpayer awareness, tax socialization activities, and tax audits on Income Tax (PPh) revenue. The research findings indicate that taxpayer awareness has a positive and significant effect on tax revenue. Tax audits also have a positive and significant effect, whereas tax socialization activities show a negative effect on Income Tax revenue.

Nafisa Ischabita, Hardiwinoto, and Nurcahyono (2022) conducted a study titled **The Influence of Taxpayer Awareness, Taxpayer Compliance, Tax Collection, and Tax Audits on Tax Revenue**. The study analyzed the impact of taxpayer awareness, taxpayer compliance, tax collection, and tax audits on tax revenue. The findings indicate that taxpayer awareness and tax collection have a positive effect on tax revenue, whereas taxpayer compliance did not show a positive and significant effect. These results suggest that the relationship between taxpayer compliance and tax revenue requires further study.

Hairul Anam, Srie Hartutie, and Moehadito Dirmayani (2018) conducted a study titled **The Influence of Tax Compliance, Audits, and Collection on Corporate Income Tax Revenue**. The study examined the impact of taxpayer compliance, tax audits, and tax collection on corporate income tax revenue. The results indicated that taxpayer compliance did not have a significant effect on corporate income tax revenue. Conversely, tax audits and tax collection had a positive and significant impact on corporate income tax revenue. These findings suggest that the effectiveness of supervision and collection can be a crucial factor in increasing corporate tax revenue.

Ardiani Ika Sulistyawati, Dian Indriana, Tri Lestari, and Novi Widi Tiandari (2019) conducted a study titled **The Influence of Taxpayer Awareness, Tax Services, and Taxpayer Compliance on Tax Revenue**. The study examined the impact of taxpayer awareness, tax services, and taxpayer compliance on tax revenue. The results indicate that taxpayer awareness and tax services have a significant effect on tax revenue. Additionally, taxpayer compliance was found to have a positive and significant influence on tax revenue. These findings underscore the importance of enhancing taxpayer awareness, service quality, and compliance to support the optimization of state revenue. In a study titled **The Effect of Tax*

Audits and Tax Collection on Tax Revenue at KPP Pratama Kosambi*, Anastasia Meiliawati (2019) analyzed the impact of tax audits and tax collection on tax revenue. The results indicate that tax audits have a positive and significant effect on tax revenue. Tax collection also exerts a positive and significant influence. These findings demonstrate that audits and collection are tax administration instruments with the potential to increase tax revenue if implemented effectively.

Tjokorda Gde Anggadhika Widya Pramana Putra (2021) conducted a study titled "The Influence of Tax Collection and Taxpayer Identification Number (NPWP) Ownership on Taxpayer Awareness and Tax Revenue at the Gianyar Primary Tax Service Office." The study analyzed the impact of tax collection and NPWP ownership on taxpayer awareness and their relationship to tax revenue. The results indicate that tax collection and NPWP ownership have a positive and significant effect on taxpayer awareness. Furthermore, taxpayer awareness has a positive and significant effect on tax revenue. These findings suggest that increasing tax awareness can serve as a mechanism to support the growth of tax revenue.

Satriawaty Migang (2020) conducted a study titled "The Influence of the Self-Assessment System, Tax Audits, and Tax Collection on Tax Revenue." The study aimed to determine the impact of implementing the self-assessment system, tax audits, and tax collection on tax revenue. The results indicate that the implementation of the self-assessment system has a positive and significant effect on tax revenue. Meanwhile, tax audits and tax collection have a positive but insignificant effect. These findings suggest that although tax audits and collection can theoretically increase revenue, their impact may vary depending on conditions and the effectiveness of tax administration. Eka Sulistyorini and Nurul Latifah (2019) conducted a study titled "The Effect of Tax Audits and Tax Collection on Tax Revenue (A Case Study at the Majalaya Primary Tax Service Office)." The study examined the impact of tax audits and tax collection on tax revenue. The results indicate that tax audits have a significant effect on tax revenue, while tax collection has a positive and significant effect on tax revenue. These findings

reinforce previous research indicating that tax audits and tax collection are relevant factors in efforts to increase tax revenue.

Based on the body of research, it can be concluded that tax revenue is influenced by various factors, including the self-assessment system, taxpayer awareness, taxpayer compliance, tax audits, tax collection, tax services, tax outreach/dissemination, and Taxpayer Identification Number (NPWP) ownership. Most studies indicate that tax audits and tax collection have a positive impact on tax revenue. However, findings regarding taxpayer compliance, tax outreach, audits, and tax collection are not entirely consistent; some studies report a significant impact, while others show an insignificant or negative effect. These divergent results present an opportunity for future research to re-examine the relationships between variables using different subjects, time periods, and data characteristics. Consequently, further research is expected to provide more comprehensive empirical evidence regarding the factors influencing tax revenue.

Conceptual Framework

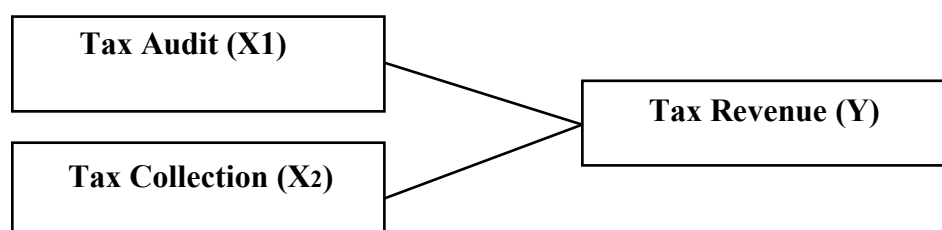


Figure 1. Research framework

Hypothesis

Tax audit regarding tax revenue

The objective of a tax audit is to ensure compliance with applicable rules and regulations by conducting an objective and professional assessment of relevant data, information, and records. Under a self-assessment system, taxpayer participation and candor are crucial; this allows the Tax Office (KPP) where the taxpayer is registered to trust that all tax obligations will be fulfilled through this mechanism. The Directorate General of Taxes (DJP) must continue to provide

guidance and oversight—including conducting tax audits—given the inherent risks to the economy⁴². Audits serve as a more effective means of enhancing and verifying compliance, detecting taxpayer fraud, and encouraging honest tax payment in accordance with prevailing regulations. The outcomes of these audits are formalized in tax assessment notices and tax collection letters; if the amounts due remain unpaid one month after issuance, they become tax arrears. One factor that can reduce Value Added Tax (VAT) revenue is tax evasion (Bagus & Hasanah, 2022).

Attribution theory is relevant to this variable. Within this framework, the behavior of compliant taxpayers can be analyzed through two factors: internal and external. Tax audits constitute an external factor that influences behavior in the context of tax collection; optimal tax collection efforts enhance public awareness, and the conduct of tax audits can increase tax revenue.

Siti Kurnia Rahayu (2017) notes in her book that tax audits deter fraudulent tax reporting—whether by the auditee or other taxpayers—thereby fostering expectations of improved tax revenue in the years to come. Research by Zeny, Fadjar, and Djoko (2019), as well as by Meidhawati, Andi, Susanto, and Wadi (2022), clearly demonstrates that tax audits impact tax revenue; audits serve as a law enforcement mechanism for taxpayers who fail to meet their obligations and help minimize outstanding tax arrears, playing a crucial role in securing and boosting state revenue from the tax sector. If tax audits are conducted effectively and obstacles to their implementation are overcome, the goal of increasing state tax revenue will certainly be achieved; thus, higher-quality audits performed by tax officials can lead to increased tax revenue. A study by Goshu Desalegn (2020) also found that tax audits influence tax revenue. The hypothesis for this new study is grounded in these prior studies. Based on the aforementioned research framework and the work of previous researchers, the following hypothesis is formulated::

H1: Tax audits have a positive effect on tax revenue.

Tax collection versus tax revenue

Tax collection constitutes a series of actions commencing with measures in

the nature of a reprimand or warning, followed by more coercive measures to ensure the settlement of tax liabilities.⁴⁴ Thus, it can be concluded that a collection notice serves to inform the party liable for the tax of the obligation to settle the debt and associated collection costs, while simultaneously serving as notification regarding a formal enforcement order (warrant of distraint) that may entail proposing travel bans, executing asset seizures, carrying out detention (civil imprisonment), and selling seized assets. The objective of tax collection is to increase tax revenue (Agustin et al., 2021).

Attribution theory is relevant to this variable, as tax collection can be viewed through the lens of two factors: internal and external. According to attribution theory, tax collection is an external factor that influences optimal tax revenue; the process enhances public knowledge, leading taxpayers to exhibit compliant behavior due to their increased understanding of taxation. Consequently, the implementation of tax collection serves to increase tax revenue.

Research by Indira Mohammad, David Saerang, and Sonny Pangerapan demonstrates that tax collection efforts have a partial impact on tax revenue at KPP Pratama Manado, as structured tax collection activities regarding outstanding tax liabilities can boost revenue. To enhance tax revenue, collection efforts are carried out by optimizing the number of taxpayers subject to collection, thereby generating revenue. Since tax collection contributes positively to increasing tax revenue, a higher level of tax collection results in a higher level of tax revenue.

According to Siti Kurnia Rahayu (2017), an increase in tax revenue can be achieved through the Directorate General of Taxes (DGT) implementing tax collection measures—conducted both passively and actively—with the aim of realizing tax revenue. Based on the aforementioned research framework and studies conducted by previous researchers, the following hypothesis can be formulated::

H2: Tax collection has a positive effect on tax revenue

RESEARCH METHODS

This study is categorized as field research—research conducted in the actual setting where the phenomenon occurs (Hasan, 2002). The study was carried

out involving employees of KPP Semarang Barat. It employs a quantitative research method, which emphasizes numerical data processed through statistical analysis. According to Sugiono (2010), quantitative research is based on positivism (focusing on concrete data); the research data consist of numerical values measured using statistical tools for analysis, addressing the research problem to derive a conclusion(Sugiyono, 2019).

The subject of this study is the West Semarang Tax Service Office (KPP Semarang Barat). The data used in this study consist of both primary and secondary data. Primary data were obtained directly from information sources through the distribution of questionnaires. The respondents in this study are tax employees at KPP Semarang Barat. A population is the collection of all potential individuals, objects, and other measurements that are the subject of interest, or the aggregate of all objects under consideration(Suyantorr, n.d.). The population for this study consists of the employees of KPP Semarang Barat, totaling 120 individuals.

Sampel

According to Sugiyono (2017), non-probability sampling is a sampling method that does not provide an equal chance or opportunity for every element or member of the population to be selected as a sample. The sampling technique employed in this study is saturated sampling, also frequently referred to as a census. According to Sugiyono (2017), saturated sampling is a technique in which all members of the population are included in the sample, or where the research aims to make generalizations with very little margin for error. This term—saturated sampling—is synonymous with a census, wherein the entire population serves as the sample.

Measurement of Research Variables

Dependent Variable (Y)

The dependent variable is the type of variable explained or influenced by the independent variable. The dependent variable (Y) in tax revenue research.

A. Independent Variable (X)

An independent variable is a variable that explains or influences another variable. The independent variables in this study are Tax Audit (X1) and Tax Collection (X2). The analysis techniques employed include validity testing, reliability testing, and classical assumption tests—specifically normality, multicollinearity, and heteroscedasticity tests. SPSS version 16 was used as the analysis tool, and the hypothesis tests conducted in this study include the coefficient of determination test, the simultaneous test, and the t-test..

RESULTS AND DISCUSSION

Multiple Linear Regression Analysis

Tabel 2. Multiple Linear Regression Analysis

Model	Unstandardized Coefficients		Standardize d Coefficient s	t	Sig.
	B	Std. Error	Beta		
(Constant)	2,982	1,078		2,161	0,033
Tax	0,127	0,058	0,165	2,173	0,032
Audit	0,502	0,056	0,681	8,960	0,000
Tax Collection					

Source: Processed using SPSS 16.

The "Results and Discussion" section presents the research findings. This section may describe the research subjects or respondent profiles, the results of the analyses performed, and an explanation of the relationships between research variables. It also examines how these findings relate to previous research and existing theoretical frameworks. Furthermore, if there are suggestions or recommendations, this section explains the rationale behind them.

Analysis results may be presented in the form of tables or figures. When using tables or figures, they must be numbered sequentially, with table titles placed above the tables and figure titles placed below the figures. The source must be cited—for example, the year the primary data was processed or other relevant information. Subsequent analysis results are similarly presented and discussed in

detail. The section concludes by linking the researcher's findings to previous studies and discussing implications in the form of suggestions or recommendations for relevant parties.

The Impact of Tax Audits on Tax Revenue

The calculated t-value for variable X1 (Tax Audit) is 2.173. Meanwhile, the t-distribution value is determined using a significance level (α) of 5% and degrees of freedom (df) of (n-k)—or $120 - 3 = 117$ —resulting in a t-table value of 1.980. Comparing this figure with the calculated t-value ($2.173 > 1.980$) and noting the significance value of 0.032 (< 0.05), hypothesis H1 is accepted; this indicates that Tax Audits have a significant positive effect on Tax Revenue at KPP Pratama Semarang Barat. The more likely tax revenue is to increase. Tax audits can help identify tax underpayments and encourage greater taxpayer compliance, thereby boosting tax revenue. Attribution theory suggests that compliant taxpayer behavior is determined by two factors: internal and external. Tax audits represent an external factor that can influence taxpayer behavior to achieve optimal tax revenue.

The Impact of Tax Collection on Tax Revenue

The calculated t-value for variable X2 (tax collection) is 8.960. Based on a significance level (α) of 5% and degrees of freedom (df) of 117 (calculated as $n - k$, or $120 - 3$), the t-table value is 1.980. Comparing the calculated t-value to the t-table value ($8.960 > 1.980$) and noting the significance value of 0.000 (< 0.05), it is concluded that H2 is supported; this indicates that tax collection has a significant positive effect on tax revenue at KPP Pratama Semarang Barat. This implies that the more effective the tax collection efforts carried out by KPP Pratama Semarang Barat, the more likely tax revenue is to increase. Tax collection is conducted to encourage taxpayers to settle their outstanding tax debts or arrears. Through appropriate and consistent collection actions, taxpayers are expected to promptly clear their arrears; once these arrears are paid, state tax revenue rises. According to

attribution theory, tax collection—when executed optimally—serves as an external factor influencing tax revenue.

CONCLUSION

The tax audit variable has a significant positive effect on tax revenue. This is evidenced by a t-statistic value of 2.173 and a significance level of 0.032 (less than 0.05). This indicates that a higher level of tax auditing leads to increased tax revenue.

1. The tax collection variable has a significant positive effect on tax revenue.
Data analysis yielded a t-statistic of 8.960 with a significance value of 0.000 (less than 0.05). These results indicate that increased tax collection leads to higher tax revenue.
2. The tax collection variable has a significant positive effect on tax revenue.
Data analysis yielded a t-statistic of 8.960 with a significance value of 0.000 (less than 0.05). These results indicate that increased tax collection leads to higher tax revenue.

Suggestion

1. Tax audits can be further intensified, given that many taxpayers still fail to pay the correct amount, resulting in a loss of potential tax revenue.
2. Tax collection efforts by the tax authorities need to be continuously stepped up, as many taxpayers—both individuals and corporate entities—remain reluctant to pay their taxes.
3. Optimizing Tax Collection Activities, KPP Pratama Semarang Barat should optimize tax collection activities by strengthening the monitoring of tax arrears and implementing timely follow-up actions in accordance with applicable regulations.
4. Strengthening Coordination Between Tax Audit and Collection Functions.
The tax audit and tax collection units should strengthen coordination to ensure that tax assessments resulting from audits are followed up appropriately when they become collectible. An integrated monitoring system can help officers track outstanding tax liabilities, identify potential

collection obstacles, and determine appropriate follow-up actions. This coordination is expected to improve the effectiveness of tax administration.

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