

ANALYSIS THE DEVELOPMENT REALIZATION OF INCOME TAX (PPH) AND VALUE ADDED TAX (PPN) REVENUE AT KPP PRATAMA SOREANG FOR THE YEARS 2018-2022

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ABSTRACT

This research aims to analyze the development of tax revenue acceptance, its effectiveness, and the supporting, inhibiting factors, as well as solutions for the realization of income tax (PPh) and value-added tax (PPN) at the Soreang Tax Office from 2018 to 2022. The data used in this research are secondary data. The research findings indicate that the realization of income tax and value-added tax still fluctuates, meaning that there are years when the revenue target is achieved and others when it is not. This is due to various factors, such as economic conditions, taxpayer compliance, consumption levels, and taxpayer resources in the Soreang Tax Office.

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1. INTRODUCTION

Tax is a mandatory contribution to the government imposed on individuals or entities, and it is inherently coercive. In the latest Tax Law, tax payments are described not only as an obligation but also as a right of the community in financing the state and national development. The concept of taxation being coercive means that if someone meets the subjective and objective criteria, they are obligated to pay taxes. The utilization of a nation's income reflects how that country progresses. Without taxes, it is challenging to realize pre-established goals and plans. As reported on the Gooddoctor website, taxes are the primary source of government financing. The government uses taxes to fund various public projects and improve the welfare of society. Therefore, effective tax management is crucial for sustained tax revenue growth and development. According to the Republic of Indonesia Law No. 28 of 2017 on General Provisions of Taxation (KUP), tax is defined as a mandatory contribution to the state, levied on individuals or entities based on the law, without direct compensation, and used for the welfare of the nation to the greatest extent possible. This definition implies that tax revenue serves a common interest or, to the greatest extent possible, the prosperity of the people. However, the number of compliant taxpayers has not increased significantly from the previous year. To break it down, the number of compliant taxpayers only reached 15.82 million out of a total of 19.01 million taxpayers, meaning there are still approximately 5 million taxpayers who are not compliant (Sadya, 2022).

This is detrimental to all aspects, from society to the state, because if people are unwilling to pay taxes, numerous problems will arise. The state will suffer from reduced tax revenue, government subsidies will decrease, infrastructure development will slow down or face obstacles, and the national debt will increase to meet state financing needs. Therefore, there is a need for taxpayer awareness of their responsibility to report and pay taxes, with the goal of increasing state revenue to support the government in providing positive expenditures for the welfare of the population. As reported by the Tax Supervisory Committee (KOMWASJAK), in 2022, the Directorate General of Tax (DJP) announced in late December 2022 that tax revenue realization reached IDR 2,034.5 trillion (114.0% of the APBN target according to Presidential Regulation 98/2022), growing by 31.4% year-on-year. Tax revenue comes from both tax and customs and excise revenues. The realization of tax revenue was recorded at IDR 1,716.8 trillion, reaching 115.6% of the target, with a growth of 34.3% (Tax Supervisory Committee, 2022). The main contributors to this tax revenue realization are the 138 Tax Service Offices (KPP) in seven DJP Regional Offices. In 2022, the net revenue realization mainly came from income tax (PPh) and value-added tax (PPN) / luxury sales tax (PPnBM). Sri Mulyani stated in DDTC News (2023) that the realization of non-oil and gas income tax (PPh) and oil and gas PPh met their targets. Non-oil and gas PPh reached IDR 920.4 trillion or 112.9% of the target, while oil and gas PPh reached IDR 77.8 trillion or 120.4%. The realization of value-added tax

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(PPN) and luxury sales tax (PPnBM) amounted to IDR 687 trillion, equivalent to 107.6% of the target. The realization of other taxes amounted to IDR 31 trillion, or 95.9% of the target. Previous research (Afriansyah, 2022) stated that the realization of income tax (PPh) at the Pratama Jagakara Tax Service Office developed with fluctuating trends. The same applies to the Value-Added Tax (PPN). However, (Susan Natalia Liem, 2020) noted that tax revenue increased every year but had not yet met the required targets.

In this study, the income tax (PPh) and value-added tax (PPN) are considered to be significant factors affecting tax revenue realization. Taxpayer compliance plays a positive role in state revenue. Thus, demonstrating that good taxpayer compliance will result in good state revenue (Rakhmadhani, 2020). Therefore, conducting observations to evaluate these issues by directly observing tax revenue collection at the Tax Service Office (KPP) is an appropriate approach. KPP is a unit under the Directorate General of Tax (DJP) directly involved in providing tax services and collecting tax revenue. In the case of KPP Pratama Jagakarsa Jakarta, both Value-Added Tax and Income Tax experience fluctuations in annual collections and whether or not they meet their targets. Below is the data on the realization and target of tax revenue from Income Tax and Value-Added Tax for the years 2018-2021 at KPP Pratama Jagakarsa.

Year	Revenue Plan	Revenue Realization
2018	-	74.525.905.204
2019	414.919.568.000	388.053.892.640
2020	302.507.241.000	282.757.761.142
2021	300.903.086.000	313.414.693.575

Source : Income Tax Revenue Data at Jagakarsa Primary Tax Office

Year	Revenue Plan	Revenue Realization
2018	-	130.414.719.149
2019	452.764.301.000	431.320.679.441
2020	310.378.961.000	322.393.120.758
2021	331.665.805.000	350.709.630.569

Source : Value Added Tax Revenue Data at Jagakarsa Primary Tax Office

From the table provided above, looking at the realization and target figures, it can be concluded that for Value-Added Tax (Pajak Pertambahan Nilai), only the years 2020 and 2021 exceeded the revenue target. In contrast, in 2018 and 2019, the set targets were not achieved. For Income Tax (Pajak Penghasilan), the target was only met in 2021, while in previous years, it was not achieved. Therefore, conducting observations by directly monitoring tax revenue collection at the Tax Service Office is an appropriate approach. Based on the description above, the researcher will analyze and investigate "the reasons behind the development of income tax and value-added tax revenue realization at KPP Pratama Soreang." The objective of this research is to demonstrate the impact of income tax and value-added tax revenue realization on regional or national revenue. With this study, the researcher hopes to identify influential factors that can assist the government, especially KPP Pratama Soreang, in reviewing policies related to increasing tax revenue, taking into consideration both supporting and inhibiting factors. Furthermore, the researcher expects this study to serve as a reference for future researchers studying similar causes.

Literature Review

Income Tax

Income tax, often referred to as Pajak Penghasilan (PPh) in Indonesian, is a type of tax levied on individuals or businesses based on the income they receive. Taxable income includes wages, salaries, allowances, bonuses, profits, gains, and other forms of income as specified by legislation (Cermati.com, 2023). The income tax rate changes every year. For example, in the current year, the income threshold has been raised to IDR 60 million per year, and the individual income tax rate remains at 5%. There are several subsections under Income Tax, and here are some key ones:

Annual Taxable Income	Income Tax Rate
0 - Rp. 60.000.000	5%
>Rp. 60.000.000 – Rp. 250.000.000	15%
>Rp.250.000.000 – Rp. 500.000.000	25%
>Rp. 500.000.000 -Rp. 5.000.000.000	30%
>Rp. 5.000.000.000	35%

Source: OCBCNISP 2023

Income Tax 21/26

PPh 21 is the tax levied on income, such as salaries, honorariums, allowances, and other payments related to the taxpayer's work, whether it's for services or other activities conducted within the country. In contrast, PPh 26 is imposed on income, including salaries, honoraria, and other allowances related to the taxpayer's work conducted abroad. Although they may seem similar, the significant difference lies in the source of the income. PPh Article 21/26 is a form of withholding tax, where the tax collection and deduction system is controlled by the taxpayer themselves, who are required to remit the income they receive from employers to the state

Income Tax 22

PPh 22 is collected by the treasury at both the central and local levels in connection with the purchase of goods and entities engaged in importing. According to Moedasir (2023), PPh Article 22 is an income tax collected by specific businesses engaged in export, import, re-import, and other business activities.

Income Tax 23

PPh 23 is received by domestic taxpayers from the use of capital for making payments related to an activity. According to Bayu (2023), PPh 23 is imposed on income from capital, the provision of services, gifts, and awards, excluding those already subjected to PPh Article 21. The tax rate for PPh Article 23 is determined based on the Tax Base. There are two rates, 15% and 2%.

Income Tax 25

PPh Article 25 is a mechanism for periodic tax collection through installment payments to ease the burden on taxpayers throughout the year. According to Pratiwi (2019), PPh Article 25 allows taxpayers to make installment payments, ensuring that they can meet their tax obligations. The deadline for PPh 25 is at the latest on the 15th day of the following month. If payments are late, a 2% penalty is imposed from the due date.

Value-Added Tax

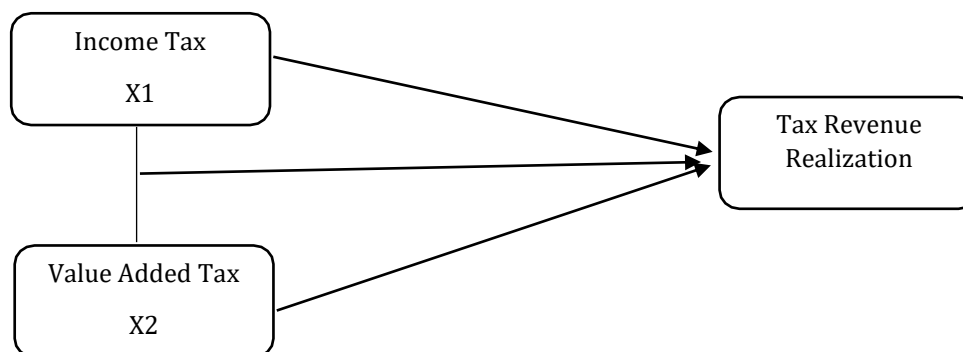
Value-Added Tax, known as Pajak Pertambahan Nilai (PPN) in Indonesian, is a consumption tax paid on the supply of Taxable Goods and Taxable Services by Taxable Entrepreneur Contractors (Kotabumi, 2021). The latest Value-Added Tax rates are set by the Value Added Tax Law. An 11% PPN rate took effect on April 1, 2022, and a 12% PPN rate will be implemented at the latest on January 1, 2025. Value-Added Tax is an indirect tax, and it can be shifted, charged, or borne by third parties. This means that the responsibility for collecting, paying, and reporting the tax can be transferred to taxpayers, including Taxable Entrepreneurs and Small Entrepreneurs.

Tax Revenue

Tax revenue, defined in the Indonesian Tax Law No. 15 of 2017, consists of all state revenues derived from domestic tax income and international trade tax income. Domestic tax income includes revenue generated from income tax, value-added tax on goods and services, luxury goods tax, land and building tax, excise tax, and other tax income. Tax revenue is a continuous source of income that can be optimized according to the government's needs and the state of the economy (Hestanto, 2023).

Theoretical framework

Based on the literature review presented above, the researcher focuses on the variables of Income Tax and Value-Added Tax as independent variables. These variables are used to investigate whether total income tax and value-added tax revenue have an impact on tax revenue realization. This study aims to determine the influence of these two independent variables on the realization of tax revenue.



2. METHOD

Research Design

This research employs a quantitative descriptive method with the support of secondary data. The researcher aims to adjust the data related to the issues under investigation and, therefore, will conduct direct observations to understand the problem's condition.

Population and Research Sample

The data used in this study include taxpayer data, tax revenue realization, and target data for the years 2018-2022 obtained from the Soreang Pratama Tax Service Office, as well as other necessary data. These data sources were obtained from the links provided by the staff of the Soreang Pratama Tax Service Office through <https://eriset.pajak.go.id/> and via WhatsApp. The sample used in this study consists of data on PPh 21, PPh 22, PPh 23, PPh 25, PPh 26, PPN, and PPhnBm, totaling 35 data points.

Data Collection Techniques and Tools

This research uses the data collection technique of interviews. Interviews in this research involve two-way communication between the interviewees and the interviewer to gather the necessary information for the ongoing research. The research subjects are employees of the Soreang Pratama Tax Service Office. The information obtained from interviews with these employees will be further processed in the research. Interviews will help extract more in-depth and high-quality information by tailoring questions to the latest situation.

3. RESULT AND DISCUSSION

Development of Taxpayer Compliance in the Soreang Primary Tax Office During the Years 2018-2022

Year	The Numbers of Taxpayers	Percentage
2018	264.338	
2019	293.552	111%
2020	400.780	136%
2021	430.536	107%
2022	463.799	108%

Source: Taxpayer Data from Soreang Tax Office

From the table above, it can be concluded that the number of taxpayers increased in 2019-2020, but in 2021-2022, there was a decrease again. Several factors can affect taxpayer compliance, such as the condition of the tax administration system, services to taxpayers, tax rates, tax inspections, tax law enforcement, and tax knowledge. A decrease in taxpayer compliance can be attributed to several factors, including taxpayer perception, confidence in legal certainty, economic conditions, mass media, and politics. According to Widiiswa, Prihambudi, & Ahmad (2021), the decline in tax compliance can be seen in relation to economic conditions. When there is an economic slowdown, it can affect taxpayers willingness to comply with their tax obligations.

Development of Realization of Income Tax (PPh) in the Soreang Primary Tax Office During the Years 2018-2022

Based on the data obtained from the Soreang Primary Tax Office, income tax collection in the PPh sector is still fluctuating, meaning there are ups and downs in tax collection, and this period has not yet

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been able to achieve the target collection in the PPh sector.

Year	Target	Realization
2018	1.098.106.150.000	895.648.152.939
2019	1.186.398.482.000	1.036.259.295.929
2020	917.198.225.000	782.113.999.372
2021	583.637.394.000	598.621.500.972
2022	569.300.061.000	556.639.456.299

Looking at the table above, it can be concluded that the year that was able to reach the target collection was only in 2021. In 2018, the collection was recorded at IDR 895,648,152,939 with a target of IDR 1,098,106,150,000, meaning the collection did not reach 82% of the target. In 2019, the collection was IDR 1,036,259,295,929 with a target of IDR 1,186,398,482,000, meaning the collection did not reach 87% of the target. In 2020, the collection was IDR 782,113,999,372 with a target of IDR 917,198,225,000, meaning the collection reached 85% of the target. In 2021, tax revenue finally reached the target of IDR 583,637,394,000 with a target of IDR 598,621,500,972, meaning the collection reached 103% of the target. However, in 2022, there was a decrease in revenue, with a target of IDR 569,300,061,000 and actual revenue of IDR 556,639,456,299, resulting in revenue being only 98% of the target. The table presents a detailed breakdown of the target and revenue for PPh 21, PPh 22, PPh 23, PPh 25, and PPh 26.

PPH 21

Year	Target	Realization	Percent
2018	317.141.526.000	277.526.456.108	88%
2019	309.989.467.000	331.949.090.597	107%
2020	289.229.683.000	312.805.288.466	108%
2021	191.267.535.000	273.170.386.561	143%
2022	268.418.013.000	239.602.165.179	89%

PPH 22

Year	Target	Realization	Percent
2018	94.381.746.000	11.550.211.077	12%
2019	130.006.704.000	70.616.479.696	54%
2020	89.847.134.000	37.494.087.661	42%
2021	54.777.195.000	28.166.301.746	51%
2022	26.295.242.000	33.475.680.518	127%

PPH 23

Tahun	Target	Realization	Percent
2018	46.033.901.000	48.712.675.589	106%
2019	60.442.358.000	66.848.128.811	111%
2020	41.562.464.000	51.127.487.602	123%
2021	45.460.516.000	28.684.712.614	63%
2022	26.779.328.000	28.994.094.278	108%

PPH 25

Tahun	Target	Realization	Percent
2018	342.846.606.000	226.858.437.996	66%
2019	361.762.124.000	329.643.519.641	91%
2020	263.607.723.000	199.078.790.212	76%
2021	170.233.482.000	138.330.708.112	81%
2022	126.187.206.000	60.083.802.464	48%

PPH 26

Tahun	Target	Realization	Percent
2018	67.611.792.000	46.571.805.371	69%
2019	73.629.236.000	51.936.837.755	71%
2020	51.280.195.000	27.638.152.143	54%
2021	31.263.229.000	3.228.383.670	10%
2022	3.013.429.000	3.187.132.201	106%

Factors hindering the collection of Value Added Tax (PPh) are due to the decline in economic growth in Indonesia. The main reason for this decline is the lack of awareness and compliance among
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taxpayers. According to (Octavi & B, 2022), one of the hindrances to tax revenue during the Covid-19 pandemic was the unemployment caused by layoffs. On the other hand, the increase in Income Tax revenue is due to human resource performance and the increasing number of taxpayers. On average, PPh 21 contributions are the largest. This is because PPh 21 is imposed on additional economic benefits obtained by taxpayers, such as salaries and other forms of income. This means that taxpayers are relatively good at reporting and paying their obligations.

Development of Realization of Value-Added Tax (PPN) in the Soreang Primary Tax Office During the Years 2018-2022

One of the taxes that significantly contributes to state revenue is Value-Added Tax (PPN). PPN can be defined as a type of tax imposed on sales transactions. Currently, the tax rate, according to the Harmonization of Tax Regulations (UU HPP) stipulated in Law No. 7 of 2021, is 11%, which was originally 10%. The Covid-19 pandemic had a significant impact. The table shows the realization and target of PPN collection at the Soreang Primary Tax Office.

Year	Revenue Target	Revenue Realization
2018	676.001.991.000	627.298.583.640
2019	854.713.979.000	853.564.762.710
2020	916.739.186.000	728.043.257.478
2021	418.978.997.000	407.757.674.814
2022	250.559.981.339	428.128.117.839

Looking at the realization and planned revenue figures, it can be concluded that the only period that exceeded the planned revenue was in 2022. In 2018, revenue realization was Rp. 627,298,583,640 with a target of Rp. 676,001,991,000, meaning revenue did not reach the target, accounting for only 92.8% of the planned revenue. In 2019, revenue realization was Rp. 853,364,762,710 with a target of Rp. 854,713,979,000, meaning revenue did not reach the target, accounting for 99.9% of the planned revenue. In 2020, revenue realization was Rp. 728,043,257,478 with a target of Rp. 916,739,286,000, meaning revenue did not reach the target, accounting for only 79.4% of the planned revenue. In 2021, revenue realization was Rp. 407,757,674,814, below the target of Rp. 418,978,997,000, accounting for only 97.3% of the planned revenue. Finally, in 2022, Value Added Tax reached the revenue target with an amount of Rp. 250,559,981,339, accounting for 170% of the target revenue. The table below provides detailed information on the target and realization of Value Added Tax and PPNBM

Value Added Tax

Year	Target	Realization	Percent
2018	67.611.792.000	46.571.805.371	69%
2019	73.629.236.000	51.936.837.755	71%
2020	51.280.195.000	27.638.152.143	54%
2021	31.263.229.000	3.228.383.670	10%
2022	3.013.429.000	3.187.132.201	106%

PPnBM

Tahun	Target	Realisasi	Persen
2018	33.813.091.000	407.930.932	1%
2019	272.681.278.000	189.112.020.287	69%
2020	353.151.939.000	151.990.961.887	43%
2021	161.401.122.000	72.258.667.217	45%
2022	50.919.599.258	39.475.847.255	78%

Effectiveness of Income Tax (PPh) and Value Added Tax (PPN) Revenue to State Revenue

Effectiveness, according to KBBI, is something that results in, is effective, successful, and valid. According to (Psychology Consultant, 2019), effectiveness is a condition that shows how far a target set by management has been achieved in terms of quality, quantity, and time. The target is predetermined. So, it can be concluded that tax effectiveness is a way to measure the amount of actual tax revenue in achieving the set target within the revenue period. The formula for calculating tax effectiveness is as follows:

$$\text{Effectiveness} = \text{Realization} / \text{Target} \times 100\%$$

The criteria for assessing tax effectiveness are as follows:

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Percentage of Effectiveness	Criteria
> 100%	Very Effective
90% - 100%	Effective
80% - 90%	Sufficient
60% - 80%	Less Effective
< 60%	Ineffective

Sumber : repository.upi year 2020

By looking at the table above, the level of effectiveness can be measured. "Very Effective" means tax revenue for that year has exceeded the targeted tax revenue. "Effective" means tax revenue matches the targeted tax revenue. The larger the realization compared to the revenue target, the higher the level of effectiveness. If it is stated as "Sufficient," "Insufficient," and "Ineffective," it means tax revenue has not reached the set target. The following chart provides an overview of the effectiveness value in revenue.

It illustrates the effectiveness between the actual revenue and the targeted revenue in Income Tax (PPh) at Soreang Tax Office during the years 2018-2022.

Year	Target	Realization	Percent(%)	Criteria
2018	1.098.106.150.000	895.648.152.939	82%	Sufficient
2019	1.186.398.482.000	1.036.259.295.929	87%	Sufficient
2020	917.198.225.000	782.113.999.372	85%	Sufficient
2021	583.637.394.000	598.621.500.972	103%	Very Effective
2022	569.300.061.000	556.639.456.299	98%	Effective

Sumber : Data Diolah (2023)

From the data presented, it can be seen that in the years 2018-2020, tax revenue is categorized as "Sufficient" because the tax effectiveness only reached 80% - 90% during that period. In 2021, there was a significant improvement with a rating of "Very Effective," with a value of 103%, and in 2022, there was a decrease but it is still categorized as "Effective" with a value of 98%. The factors contributing to the decrease are the taxpayers' lack of awareness in paying and reporting their annual tax returns, and the decline in economic growth. The factors contributing to the increase include easy access to tax-related information, which enhances knowledge and the commitment to fulfill tax obligations by paying and reporting annual tax returns, human resource performance, and an improving economy since the Covid-19 pandemic.

Year	Target	Realization	Percent(%)	Criteria
2018	676.001.991.000	627.298.583.640	92,8%	Effective
2019	854.713.979.000	853.564.762.710	99,9%	Effective
2020	916.739.186.000	728.043.257.478	79,4%	Less Effective
2021	418.978.997.000	407.757.674.814	97,3%	Effective
2022	250.559.981.339	428.128.117.839	107%	Very Effective

Furthermore, for Value Added Tax (PPN) revenue, the same formula and criteria can be used for measurement. Calculating effectiveness is done to determine how well the realization of revenue matches the set target over a specific period. The chart below provides an overview of the effectiveness between actual revenue and the revenue target for Value Added Tax (PPN) in the Soreang Tax Office, Bandung, from 2018 to 2022.

From the data above, it can be explained that in 2018-2019, the criteria were considered effective with achievement percentages of 92.8% and 99.9%. Then, in 2020, there was a decrease in performance, with a less effective rating of 79.4%. In 2021, there was an increase in revenue, achieving an effective rating of 97.3%, and in 2022, the criteria were considered highly effective, with a percentage reaching 107%. The factors that lead to the effectiveness, less effectiveness, and very high effectiveness of Value Added Tax (PPN) revenue can vary. For example, in 2020, the significant drop in PPN revenue was due to the economic contraction caused by the Covid-19 pandemic. Subsequently, the increase was due to the higher PPN rates, increased consumer spending, and a rise in imports. On the other hand, factors that hinder Value Added Tax revenue include decreased economic activity due to the Covid-19 pandemic and political and social disruptions, which can affect tax collection. The goal of measuring tax revenue effectiveness is to assess the relationship between tax revenue collected and the predetermined targets. It helps determine how much tax revenue can be realized compared to the established tax revenue target set by the Soreang Primary Tax Office (KPP).

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4. CONCLUSION

Based on the research and data analysis, it can be concluded that the realization of Income Tax (PPh) revenue at the Soreang Primary Tax Office from 2018 to 2020 exhibited fluctuating trends. The lowest revenue realization occurred in 2018 due to a low number of taxpayers and low tax compliance. The decline in 2020 was attributed to the Covid-19 pandemic. In 2019 and 2022, revenue increased, although it did not reach the set target. The year 2021 marked the highest revenue realization, achieving the established target. The realization of Value Added Tax (PPN) revenue at the Soreang Primary Tax Office from 2018 to 2022 also displayed fluctuating trends. The lowest revenue was recorded in 2020 due to the impact of the Covid-19 pandemic. In 2018 and 2019, the targets were not met, primarily due to slow economic growth. In 2021-2022, there was an increase in revenue, indicating progress towards achieving the revenue target. The effectiveness of tax revenue collection assists the Soreang Primary Tax Office in categorizing each year to determine if tax collection has met the established targets. For Income Tax (PPh) revenue collection from 2018 to 2020, it was categorized as "Sufficiently Effective." In 2021, it was rated as "Highly Effective," and in 2022, it was categorized as "Effective." Regarding Value Added Tax (PPN) revenue, in 2018, 2019, and 2021, it was categorized as "Effective." In 2020, it was rated as "Less Effective," and in 2022, it was considered "Highly Effective." As a suggestion for future researchers, they can conduct similar studies with different research objects. Additionally, the Soreang Primary Tax Office can provide education and awareness to taxpayers about the importance of taxation for the nation's development and progress.

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