



## **THE EFFECT OF EXTENSIFICATION, INTENSIFICATION, AND TAX PAYER COMPLIANCE TOWARDS SHARING INCOME TAX FUND WITH ECONOMIC GROWTH AS MODERATING VARIABLE**

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### **Abstract:-**

This study aims to examine and analyze the effect of extensification, intensification, taxpayer compliance, and economic growth on DBH to answer the challenges of DBH itself, namely tax effort, collection rate of income tax, allocation of use of DBH, and avoidance of flypaper effects. The population in this study is data panel, the population of this study is the tax administrators in six data source cities including Makassar City, Palopo City, Pare-Pare City, Bantaeng Regency, Watampone Regency, and Maros Regency. The approach used in this research is a quantitative research approach. This study uses secondary data, namely panel data. The testing tool used is the program Eviews 9. And will be tested with the technique of multiple regression analysis methods and interaction regression or known as Moderated Regression Analysis (MRA).

**KEYWORDS:** DBH PPh Article 21 and PPh OP, Economic Growth, Tax Extensification, Tax Intensification, Compliance

### **Introduction:-**

The fiscal decentralization policy has brought new nuances in the financial relations between the central and regional governments. This policy was marked by the issuance of Law no. 22 of 2009, and now two decades have passed since it was implemented in Indonesia, fiscal decentralization remains interesting to discuss, especially how its practices and impacts on the fiscal capacity of each region.

Regional fiscal capacity is reflected in a region's revenue and expenditure budget. Within the budget, the largest average fiscal component in all regions is transfer funds. The magnitude of the role of these transfer funds, in particular the General Allocation Fund (DAU) and the Revenue Sharing Fund (DBH) according to the World Bank (2010) shows that in the current era of decentralization, local governments have great confidence in the use of transfer funds from the center considering the second use. this type of funding is completely unregulated. Specifically for DBH, it is considered a strategic balancing fund for regions that have a high level of central revenue (in this case the Income Tax Article 21 and Article 25 OP which is shared - to be later termed Individual Income Tax) because the percentage that is shared is always the rate or composition. still, which means that regions with high central tax revenues will also have large revenue sharing (DBH).

The sharing of DBH revenue in South Sulawesi province for the past 10 years can be seen in the following table.

Table 1.1 Realization of DBH PPh 21 and PPh OP Prov. South Sulawesi

years	DBH SOUTH SULAWESI			Total Realization Funds	% Kontribusi Realisasi DBH Terhadap Realisasi Dana Perimbangan
	Target	REALISASION	ACHIEVEMENT		
2018	310.806	237.746	76%	5.287.519	4%
2017	297.120	279.527	94%	5.354.507	5%
2016	281.792	314.344	112%	3.699.817	8%
2015	272.349	188.058	69%	1.590.754	12%
2014	292.486	248.811	85%	1.531.375	16%
2013	303.639	268.130	88%	1.422.166	19%
2012	284.160	309.479	109%	1.349.193	23%
2011	231.612	248.345	107%	1.106.989	22%
2010	216.839	217.386	100%	959.942	23%
2009	199.548	197.155	99%	914.503	22%

Information: in million rupiah

Sumber : <http://www.djpk.kemenkeu.go.id/?p=5412>  
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It is very interesting to analyze the five-year average behind the reason why the DBH target was not achieved (achievement below 100%) and its realization has tended to decline since 2012, meanwhile, the economic growth of South Sulawesi province from year to year is quite good / relatively stable, around 7%. so that the percentage of realized DBH every year should also tend to be stable. This is in line with the results of Herman's research (2007) which concluded that an increase in GDP will always be accompanied by an increase in tax revenue, especially PPh (as the tax base DBH) and VAT. Or in other words, if the GDP in each year is in the same value, the percentage of realized tax revenue should also be in the same range / it can be said that economic growth can be a moderating factor for tax revenue (one of which is Individual Income Tax which is the tax base of PPh).

Table 1.2 Economic Growth in South Sulawesi

Tahun	Pertumbuhan Ekonomi
2018	7,07%
2017	7,23%
2016	7,41%
2015	7,15%
2014	7,54%

Source: BPS South Sulawesi

The strategy of increasing individual tax revenue which is the tax base of DBH through extensification, intensification, and tax compliance has been widely studied by experts. Brondolo et al. (2008) stated that DGT implements four strategies which are expected to increase tax revenue in the short term, namely: an extension program, improving audit performance, intensifying tax arrears disbursement, and strengthening restitution procedures. For the medium term strategy, through tax reform, it is expected to increase the voluntary compliance of taxpayers. Fazlurahman and Kustiawan (2016) in their research concluded that the results of the coefficient of determination of the extensification and compliance of taxpayers had a positive effect on personal income tax revenue. Wulandari and Wibowo (2019) tested the extensification and compliance of taxpayers with income tax article 21 and concluded that simultaneously for the extensification variable and the level of taxpayer compliance there was no influence on the level of income tax article 21. Ngadiman and Felicia (2017) in their research concluded that extensification tax and tax intensification partially have a significant effect on individual tax revenue.

Meanwhile, economic growth and tax revenue are always in a circle that influences each other. Economic growth marked by an increase in Gross Domestic Product (GDP) in literature is believed to have contributed to an increase in tax revenue, on the other hand, tax revenue can be distributed to central and regional government spending which in turn is absorbed by the public and leads to an increase in GDP. Lisna (2014) reveals that the results of Kukuk's (2008) study using panel data in 52 countries concluded that government revenue in the form of direct taxes, indirect taxes, and grants has a positive effect on real GDP growth or the long-term economy. Meanwhile, Keynesians believe that lower taxes will have a positive impact on the short-term economy because they encourage investment. If it is related to this research, regarding the effect of tax administration: intensification, extensification, and taxpayer compliance with DBH, it is quite reasonable if the local government increases its fiscal capacity through local taxes and tax revenue sharing (DBH) in order to have a

positive effect on the long-term economy. long as Kukuk analysis or in other words will moderate economic growth which in turn increases DBH.

For domestic research, Jaya and Dwirandra (2014), Sugiardi and Supadmi (2014), state in their research that economic growth influences and is able to moderate PAD in capital expenditure allocations and moderates DAU in capital expenditure allocations. Thus, it should also be assumed that economic growth is able to moderate the DBH.

With several phenomena associated with various research results as described above, this study wants to test it with local data, namely data from South Sulawesi Province. South Sulawesi was chosen as the research unit because it is a hub or connection between the economies in the West and East of Indonesia, so that economic disparities between the West and East regions can be accommodated (the economy is not as high as in Java / West and not too low as in Papua. / East region). South Sulawesi, with several main cities including Makassar, Pare-Pare, Palopo, Gowa and Maros, has developed into a service and industrial city, which means that individual income tax should be significant because the economic turnaround in Eastern Indonesia tends to be organized in these cities. High individual PPh should also mean that DBH PPh for South Sulawesi province is in a significant range.

As stipulated in PP 57/2020 concerning the Ministry of Finance and PMK-217 / PMK.01 / 2018 concerning the Organization and Work Procedures of the Ministry of Finance, the administration of Individual Income Tax in South Sulawesi is managed by the Ministry of Finance, in this case the Directorate General of Taxes (DJP) with vertical agencies ( namely Tax Service Offices / KPPs) in several cities / regencies. In other words, the DBH PPh is a fund that does not control the South Sulawesi Provincial Government but the control is with the DGT, in this case all DGT vertical units in South Sulawesi Province. Therefore, the focus of the research will be on the administration of individual income tax at KPP in South Sulawesi.

Indeed, there have been many studies that have studied the relationship between extensification, intensification and compliance of taxpayers with tax revenue, for example the research of Fazlurahman and Kustiawan (2016), Wulandari and Wibowo (2019), and Ngadiman and Felicia (2017), but very little linking it to practice fiscal decentralization namely DBH and economic growth as moderating variables. Thus the novelty of this research is the effect of extensification, intensification, taxpayer compliance, and economic growth on DBH to answer the challenges of DBH itself, namely tax effort, income tax collection rate, allocation of DBH use, and avoidance of flypaper effects.

#### **Literature Review:-**

##### **Literature Review of Shared Revenue**

Blochlinger and Petzold (2009) explain that shared revenues are a form of funds from central government revenues that are shared and allocated according to a certain proportion of the funds that have been collected (proportionality of collection). World Bank (2010) states that the main emphasis of this definition is the vertical sharing arrangement between the central government and local governments related to state revenues.

##### **Profit Sharing Fund in Regulation**

Article 1 point 20 of Law 33/2004 explains that Profit Sharing Funds are funds sourced from APBN revenues allocated to Regions based on percentage figures to finance Regional needs in the context of implementing Decentralization. Article 11 paragraph (1) of Law 33/2004 states that the Profit Sharing Fund comes from taxes and natural resources. Profit Sharing Funds sourced from taxes as referred to in paragraph (1) consist of Land and Building Tax (PBB); Fees for Acquisition of Land and Building Rights (BPHTB); and Income Tax (PPh) Article 25 and Article 29 for Domestic Individual Taxpayers and Income Tax Article 21.

##### **Literature Review of Income Tax**

Income tax is categorized as direct tax. Handoko (2019) explains that income tax is a tax imposed on income payable in a tax year. Uppal (2003) cites the notion of income based on the income tax law and defines taxable income as income in a broad sense and income tax is imposed on the additional economic capacity received by taxpayers from any source that can be used for consumption or to increase the taxpayer's assets.

##### **Personal Income Tax (PPh) (PPh Article 25/29) in Regulation**

The tax subject is divided into domestic tax subjects and foreign tax subjects. Domestic tax subjects are individuals residing in Indonesia, individuals who have been in Indonesia for more than 183 (one hundred and eighty three) days within a period of 12 (twelve) months, or individuals who are in Indonesia in a tax year. and have the intention to reside in Indonesia. Income Tax Article 25/29 is imposed on income received by domestic individuals whose status is not an employee (independent employment).

## **Economic growth**

Kuznets (1973), defines economic growth as a continuous increase in product per capita or per worker and sometimes followed by an increase in population and usually by structural changes. Adam Smith (1992) in his book *The Wealth of Nation* explains that economic growth can be achieved through the mechanism of a liberal economic system or free market economy, namely an economic system that is free from the role of government and consists of two important elements, namely population growth and local output (measured by sources natural resources, labor, and the amount of stock of goods).

Meanwhile, Malthus and Ricardo (1989) expressed an opinion that is contrary to Adam Smith's opinion, that economic growth will not be achieved if population growth is too much or twice the amount of labor required. Abundant labor will reduce the wages received and eventually consumption is reduced so that only a minimal life can be financed. If this happens, the economy will stagnate.

## **Extensification**

Tax extensification is an effort made by the government to increase state revenue by expanding the tax base, both tax objects and subjects (Suparmono and Damayanti, 2010). Tax extensification is also a way of increasing tax revenue by expanding tax collection in the sense of adding new taxpayers and creating new taxes or expanding the scope of existing taxes (Soemitro, 1991).

## **Intensification**

Marisa and Toly (2013) define intensification of tax collection as a policy that is pursued with the aim that taxpayers pay according to applicable regulations, so that the realization of tax revenue is in accordance with its potential, through this policy tax revenue is expected to increase, but the number of tax subjects and objects the tax has not changed.

Meanwhile, Vergina and Juwita (2013) state that intensification is an activity to optimize the extraction of tax revenue on tax objects and subjects that have been registered or registered in the DGT administration, and from the results of the implementation of taxpayer extensification. The purpose of tax intensification is to intensify all efforts in order to increase tax revenue.

## **Taxpayer Compliance**

Nurmantu (2005) defines tax compliance as a condition in which the taxpayer fulfills all tax obligations and exercises his taxation rights. Compliance includes formal compliance and material compliance. Formal compliance is a condition in which the taxpayer fulfills its obligations formally in accordance with the provisions of the taxation law, while material compliance is a condition in which the taxpayer substantially fulfills all material tax provisions, namely according to the content and spirit of the tax law. Machfud Sidik in Siti Kurnia Rahayu (2010) states that compliance with voluntary tax obligations is the backbone of the self-assessment system, where taxpayers are responsible for determining their own tax obligations and then accurately and timely pay and report their taxes.

## **Attribution Theory**

In the theory of attribution put forward by Myers (1996), attribution is an act of estimating what causes other people to behave in a certain way, including what is behind someone doing this behavior. Heider (1958) stated that basically everyone is a pseudo scientist who tries to understand the behavior of others in gathering and combining information so that it arrives at an explanation of why other people behave in a certain way.

In the field of taxation, attribution theory is often used to assess the level of taxpayer compliance. An example is the research conducted by Purnaditya and Rohman (2015) which examined the analysis of the effect of understanding taxes, service quality and tax sanctions on tax compliance. Hutagol (2007) also uses attribution theory to explain the factors that can affect taxpayer compliance in meeting tax obligations.

## **Research Methods:-**

This study aims to examine and analyze the effect of extensification, intensification, taxpayer compliance, and economic growth on DBH to answer the challenges of DBH itself, namely tax effort, income tax collection rate, allocation of use of DBH, and avoidance of flypaper effects. The approach used in this research is a quantitative research approach. This study uses secondary data, namely panel data. The testing tool used is the program Eviews 9. And will be tested with the technique of multiple regression analysis methods and interaction regression or known as Moderated Regression Analysis (MRA). The variables in this study were DBH PPh Article 21 and PPh OP, Economic Growth, Tax Extensification, Tax Intensification, Compliance.

**Results:-**

**Description of Research Results**

**Multiple linear regression**

Multiple linear regression analysis is a method or analysis technique to test whether or not there is an influence between one variable and another based on a mathematical equation. This analysis functions to find the effect of two or more independent variables on the dependent variable. Because the selected model is a common effect model, the regression results that are read are the results of the output of this model. Because there is a moderating variable, the steps to test the regression of this study are to use two regression equations:

1. Before entering the moderating variable

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3$$

2. After entering the moderating variable

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4Z + b_5(X_1 \times Z) + b_6(X_2 \times Z) + b_7(X_3 \times Z) + e$$

**Attachments. Chow Test Results**

Redundant Fixed Effects Tests

Equation: Untitled

Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	1.222850	(5,21)	0.3332
Cross-section Chi-square	7.666110	5	0.1756

Cross-section fixed effects test equation:

Dependent Variable: Y

Method: Panel Least Squares

Date: 01/19/21 Time: 16:11

Sample: 2015 2019

Periods included: 5

Cross-sections included: 6

Total panel (balanced) observations: 30

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.214084	0.116577	1.836420	0.0778
X1	0.038476	0.008961	4.293542	0.0002
X2	0.039391	0.018810	2.094153	0.0461
X3	0.429575	0.177491	2.420270	0.0228
R-squared	0.664738	Mean dependent var		0.832667
Adjusted R-squared	0.626054	S.D. dependent var		0.148253
S.E. of regression	0.090658	Akaike info criterion		-1.839875
Sum squared resid	0.213692	Schwarz criterion		-1.653048
Log likelihood	31.59812	Hannan-Quinn criter.		-1.780107
F-statistic	17.18374	Durbin-Watson stat		2.050808
Prob(F-statistic)	0.000002			

Source: Data processed from questionnaires, 2020

**Stage 1: Regression without involving moderating variables**

The first stage test results are as in attachment 7. The R Square in the first equation is 0.66 which means the ability of the predictor variables (extensification, intensification and compliance) is strong in explaining the response variable (DBH).

**Stage 2: Regression involving moderating variables**

The second stage test results are as in attachment 8.

After the moderating variable (Economic Growth), the influence increases by 0.14 to 0.80 (R Square). Thus

it can be concluded that the "hypothesis is accepted" or it can be said that the existence of a variable economic growth (as a moderator) will strengthen the influence of the predictors of extensification, intensification and compliance with the DBH response variable by 0.14. Taken together, the R Square of 0.80 can be said that the predictor variables (extensification, intensification, compliance, and economic growth) are strong in explaining the response variable (DBH).

#### **Statistical Test F**

The F test must be compared with the F table. However, to make it easier, you can immediately see the Prob value (F-Statistics). The value of Prob (F-Statistics) shows a value of 0.00 or less than the critical limit of 0.05, which means accepting H1 or there is a simultaneous effect of the predictor variable on the response variable which is proven statistically significant.

#### **Statistical test t**

The t statistical test aims to determine whether the independent variable (X) and the moderating variable (Z) individually or partially affect the dependent variable (Y). The basis for making a decision for this test is to look at its significance (Sig.) In the coefficients table. If the significance value  $<$ probability 0.05 then there is an effect of the independent variable (X) on the dependent variable (Y) or the hypothesis is accepted. If the significance value  $>$  0.05 probability then there is no influence of the independent variable (X) on the dependent variable (Y) or the hypothesis is rejected. The direction of the relationship depends on the negative or positive sign on the coefficient value. If positive, the relationship is unidirectional, conversely if negative the relationship is opposite direction.

#### **Determination Coefficient Test**

The coefficient of determination (R Square =  $R^2$ ) is significant as the amount of influence exerted by the independent variable (x) and the moderating variable (z) on the dependent variable (y). R Square shows a value of 0.80 or it can be said that X1, X2, X3, X1Z, X2Z, and X3Z can explain the variation of Y by 80% and the remaining 20% is influenced by other variables not examined in this study.

### **Discussion:**

#### **The Influence of Tax Extensification on Income Sharing Funds of Income Tax**

The hypothesis states that tax extensification has a positive and significant effect on DBH PPh Article 21 and PPh OP. This hypothesis is in line with the findings of Fazlurahman and Kustiawan (2016) who concluded that the coefficient of determination from extensification has a positive influence on personal income tax revenue. Without being influenced by the moderating variable, it is known that the probability value of X1 is equal to 0.0002 or  $<$ than 0.05 with the t-statistic is positive (+). This means that partially tax extensification (without being influenced by economic growth) has a positive and significant effect on DBH.

#### **The Influence of Tax Intensification on Income Sharing Funds of Income Tax**

In the second hypothesis, it is stated that tax intensification has a positive and significant effect on DBH PPh article 21 and PPh OP. This hypothesis is in line with the findings of Ngadiman and Felicia (2017) who concluded that partial tax intensification has a significant effect on individual tax revenue. This theory is confirmed in the regression results of this study where intensification is found when it has not interacted with economic growth, partially positive (marked by a positive sign (+) on the t-statistic) and significant (marked by a probability indicating a value of 0.04 or  $<$ than 0.05) on DBH acceptance.

#### **The Effect of Taxpayer Compliance on Income Sharing Funds of Income Tax**

In the third hypothesis, it is stated that WP compliance has a positive and significant effect on DBH PPh Article 21 and PPh OP. This hypothesis is in line with the findings of Fazlurahman and Kustiawan (2016) who concluded that partial compliance has a significant effect on individual tax revenue. Meanwhile, Wulandari and Wibowo (2019) state that simultaneously taxpayer compliance does not affect income tax article 21. In this study, the regression results without moderation found that compliance has a positive effect (t-statistics marked +) and significant (probability of 0.02 or  $<$ from 0.05) towards DBH acceptance.

#### **The Effects of Moderating Economic Growth Extensification, Intensification, and Compliance with Income Tax Sharing Funds**

The fourth hypothesis which states that economic growth moderates DBH, one of which is based on the theory of Sugiardi and Supadmi (2014) which states in their research that economic growth has an effect and is able to moderate PAD in capital expenditure allocations and moderates DAU on capital expenditure allocations so

that it should be assumed that economic growth can moderate DBH. The regression results in this study found the conclusion that when interacted simultaneously with extensification, intensification, and compliance, economic growth can increase DBH. Economic growth in regression is proven to be an reinforcing factor for DBH by 14% if simultaneously interacted with extensification, intensification, and compliance ..

### Conclusion:

Based on the results of the research and discussion above, it can be concluded:

1. Tax extensification has a positive and significant effect on DBH PPh.
2. Tax intensification has a positive and significant effect on DBH.
3. Taxpayer compliance has a positive and significant effect on DBH PPh.
4. Economic growth can moderate the extensification, intensification, and compliance of taxpayers with the DBH PPh by 14%.

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