

# ANALYSIS OF THE EFFECTIVENESS OF COLLECTION OF ARTICLE 21 INCOME TAX BY IMPLEMENTING THE SELF ASSESSMENT SYSTEM AT KPP PRATAMA MAKASSAR

Muhammad Mukhram

Lecturer in Accounting Study Program, Tax Concentration Accounting Program, University of West Sulawesi

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## ABSTRACT

The purpose of this study was to determine the effectiveness of Article 21 PPh levies by implementing the Self Assessment System at KPP Pratama Makassar. Primary data is in the form of surveys or observations while secondary data is in the form of data on the number of effective, registered taxpayers and taxpayers who submit SPT obtained from KPP Pratama Makassar. Data analysis used a qualitative descriptive method. Based on the results of the study, it shows that the effectiveness of the three KPP Pratama, if you look at the last 2 years, as measured by the level of effectiveness obtained from the Tax Performance Index (TPI) formula, which is based on tax targets and tax realization, it can be concluded that the results vary widely. Starting from the highest yield that is close to 100% or the very effective category, namely the effective category obtained by KPP Pratama Selatan in 2013 with a total percentage of 92% and KPP Pratama Barat in 2014 with a total percentage of 110%. As for being categorized as ineffective, it was obtained by KPP Pratama Barat in 2013, namely with a total percentage of 52%. Even though KPP Pratama Barat was in the category of ineffective in 2013, in the following year, 2014, it was included in the category of effective.

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**E-mail:**  
muhammadmukhram@unsulba  
r.ac.id

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## 1. INTRODUCTION

The problem of the State of Indonesia after independence is how to build, grow and develop the country to a better level. Where development, growth and development require a lot of funds to achieve the desired target. This of course must be balanced with the inflow of funds from various sources. These sources of state revenue can be grouped into income from the sectors: taxes, natural resources, customs and excise, levies, fees, donations, profits from State-Owned Enterprises and other sources. However, of the large amount of state revenue, the tax sector was the one who contributed the most according to Erly Suandy (2011).

Based on a press release from the Directorate General of Taxes, in 2014 the planned state revenues through the tax sector will contribute 78.74% of the planned state revenues. Meanwhile, the realization of tax revenue for 2013 was IDR 893.3 trillion or 89.7% of the target of IDR 995.2 trillion. When compared to 2012, in terms of value there was a growth of 10.8%. In the same period last year's tax payments were 806.2 trillion. However, in terms of percentage, this year's achievement was lower. Because it reached 91% of the target. There is growth that occurred around 11% compared to the same period last year. The details are PPh Non Oil and Gas Rp. 407.9 trillion, VAT and PPnBm of IDR 368.4 trillion, PBB of 25.1 trillion, Oil and Gas PPh IDR. 86.8 trillion and other taxes Rp. 409 trillion.

Judging from the data above, it can be seen that financing from the tax sector is very important, so that the government must really pay attention to this tax sector. Because the current level of taxpayer compliance is still very low. In this case, income tax which is the largest contributor of tax revenue is also still very low. The low level of compliance can be seen in the ratio of submission of the 2014 Annual Income Tax Return sourced from the Directorate General of Taxes as shown in the table below.

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Table 1. 2014 Annual Income Tax Return Submission Ratio

Description	Body	Private Person	Total
Registered WP is obliged to SPT	1,590,154	16,975,024	18,565,178
Annual Income Tax Return	520,375	8,680,019	9,200,394
Compliance Ratio (%)	32,72	54,72	52,74

(Director General of Tax data sourced from ([www.ortax.com](http://www.ortax.com)))

From the data above where the SPT of Individuals (OP) of the number of registered Taxpayers (WP) obligatory SPT is 16,975,024 people with Annual SPT PPh totaling 8,680,019 people which results in a compliance ratio of 54.72. In addition, corporate SPT obtained results from taxpayers registered as obligatory SPT, namely 1,590,154 in comparison with the annual SPT PPh of 520,375 with a compliance ratio of only 32.72 which is far from expectations because it shows a low level of taxpayer compliance, which is characterized by a low submission rate Annual SPT especially corporate taxpayers. It is understandable and understandable that the goals of the company are inversely proportional to the goals of the government. On the one hand, the government needs taxes to develop the country, but on the other hand, companies consider that taxes are a burden that reduces company profits.

From the phenomenon above, the author tries to develop what has been researched by previous researchers, namely Dahniyar Daud, (2013) where he has researched in his thesis at the Indonesian Muslim University with the title "The Influence of Strategy and Methods of Tax Collection on Income Tax Receipts at the Tax Service Office in Makassar". Researchers will develop this research with the title "Analysis of the Effectiveness of Article 21 Income Tax Collection by Implementing a Self Assessment System at KPP Pratama Makassar".

#### Formulation of the problem

Based on the description contained in the background above, the problem to be discussed is how effective is the collection of PPh Article 21 by implementing the Self Assessment System at KPP Pratama Makassar?

#### Research purposes

Based on the formulation of the problem that has been defined, the purpose of this study is to determine the effectiveness of Article 21 PPh levies by implementing the Self Assessment System at KPP Pratama Makassar.

## 2. LITERATURE REVIEW

### Tax definition

There are various kinds of limitations or definitions of taxes put forward by experts both domestically and abroad. In discussing the definition of taxation, the meaning contained in the definition according to Adriani in Waluyo (2010) is as follows: "Taxes are contributions to the state (which can be forced) that are owed by those who are obliged to pay them according to regulations, with no return on performance, which can be directly appointed, and whose use is to finance general expenses related to the duties of the state that organizes the government.

According to Law no. 28 of 2007 concerning the Third Amendment to Law Number 6 of 1983 concerning Tax Provisions and Procedures. Taxes are contributions of taxpayers to the state that are owed by individuals or entities that are coercive based on the law, by not getting compensation directly and used for the needs of the state for the greatest prosperity of the community.

Article 21 Income Tax is a tax on income in the form of salaries, wages, honorarium, allowances, and other payments in any name and in any form in connection with work or position, services, and activities carried out by individual domestic Tax Subjects, as referred to in Article 21 Income Tax Act. According to Wirawan (2010) the key to this definition is as follows. First, Income Tax Article 21 deducts income received or earned from work and activities (active income). Active income that is deducted from Income Tax Article 21 only comes from three activities, namely work or position, services and activities. Second, individuals who provide services or carry out independent work are included in active income which is deducted from Article 21 Income Tax. However,

The method for calculating Income Tax Article 21 is in principle the same as the method for calculating

Income Tax in general. However, in calculating Article 21 Income Tax for recipients of income from work, services, or activities carried out by Individual Taxpayers, namely Domestic Taxpayers, in addition to deductions in the form of PTKP, income deductions are also given in the form of office fees, pension costs, and pension contributions. In addition, the rates applied also vary, namely the rates according to Article 17 of the Income Tax Law or the rates stipulated in Government Regulations or other implementing regulations.

The rates applied are progressive rates set by Provisions of Article 17 paragraph (1) of Law no. 36 of 2008 concerning Income Tax. As follows:

Table 2. Article 21 Income Tax Rates

Layer of Taxable Income	Tax rate with NPWP	Tax Rates for Non-NPWP
Up to Rp. 50 million	5%	6%
Above Rp. 50 million up to Rp. 250 million	15%	18%
Above IDR 250 million up to IDR 500 million	25%	30%
Above IDR 500 million	30%	35%

Source: Income Tax Law No. 36 of 2008

### Tax Collection System

According to the Official Siti (2009) in tax collection known as several collection systems, namely:

a. Official Assessment System

A tax collection system that authorizes the tax apparatus to determine the amount of tax payable annually in accordance with the applicable tax laws and regulations. In this system, the initiatives and activities of calculating and collecting taxes are entirely in the hands of the tax officials. Thus, the success or failure of the implementation of tax collection depends a lot on the taxation apparatus (the dominant role is on the taxation apparatus).

b. Self Assessment System

A tax collection system that gives taxpayers authority to determine for themselves the amount of tax payable each year in accordance with the applicable tax laws and regulations. In this system, the initiative and activities of calculating and collecting taxes are entirely in the hands of taxpayers. Taxpayers are considered capable of calculating taxes, able to understand the applicable tax laws, and have high honesty, and are aware of the importance of paying taxes. Therefore, Taxpayers are entrusted with:

- a) Calculate the tax owed yourself;
- b) Take into account the tax owed yourself;
- c) Pay the amount of tax owed yourself;
- d) Self-report the amount of tax payable; and
- e) Accountable for taxes owed.

c. With Holding System

A tax collection system that authorizes a designated third party to determine the amount of tax payable by taxpayers in accordance with applicable tax laws and regulations. The appointment of this third party is carried out in accordance with tax laws and regulations, presidential decrees, and other regulations to withhold and collect tax, deposit, and account for it through available tax facilities. The success or failure of the implementation of tax collection depends on the appointed third party.

### How to Measure Effectiveness

According to Pekei Beni (2016) there are 4 ways to measure effectiveness, this effectiveness requires several parameters that can be produced, namely:

- a. Make comparisons in existing reports on the basis of planning and realization for each budget year.
- b. Calculating income from revenue without the remaining budget received in the year concerned by removing the remaining budget from last year. Because in principle the rest of last year's budget does not include income.
- c. Entering the calculation of the real development expenditure budget by removing the remaining development budget from last year.
- d. Calculating development expenditure absorbed that year by looking at the real budget implemented this year.

### 3. METHOD

#### Data Types

This study uses data obtained through respondents, where respondents will provide a written response in response to the statement given.

The type of data used in this study are as follows:

- a. Qualitative data is data obtained from the tax office in the form of government documents and archives related to this research.
- b. Quantitative data is data in the form of numbers. Included in the classification of quantitative data.

Sources of data used in this study are as follows:

1. Primary data

Primary data is data collected directly by researchers to answer problems or research objectives carried out in exploratory, descriptive or causal research using data collection methods in the form of surveys or observations. The data was obtained directly from the KPP Pratama Makassar office. An example of primary data is the number of effective, registered taxpayers and taxpayers who submit SPT obtained from KPP Pratama Makassar.

2. Secondary data

Secondary data is a source of data obtained from various sources that are relevant to the research objectives, for example: a brief history of the company, company structure and literature related to research. This data source is obtained from various sources of information that have been published.

#### Data collection technique

The data collection technique used was library research and field research as follows:

- a. Library Research

Literature research is data collection as a theoretical basis and previous research obtained from documents, books, the internet and other written data sources related to the information needed.

- b. Field Research

1. Observation

Observation, namely data collection techniques by making direct observations of documents and reports made by taxpayers, namely observing SPT report data Annual, annual tax targets and realization as a source of information on the issues to be studied, so that complete data is obtained.

2. Documentation

Documentation is one way of collecting methods that is carried out by transferring the data obtained in written form, in this case the annual report section, into the final project that is compiled.

In this study the type of data used is secondary data, namely data obtained in the form of finished/processed data. Data secondary is a source of research data indirectly through intermediary media. The primary data used in this study is the number of registered WP OPs, the number of WP OPs who report their taxes, targets and tax realization in recent years.

#### Data analysis technique

In analyzing the data, this study uses a quantitative descriptive method where research uses a lot of numbers, starting from data collection, interpretation of the data, and the appearance of the results. The data analysis technique used in this study is as follows:

1. Collect data and information relevant to research objectives. The data and information related to the research come from the annual reports of 3 KPP Pratama in Makassar in recent years.
2. Reducing data by selecting important data and focusing on the main things. The results of the annual report documentation then look at the number of registered WP OPs. Next, look at the target and tax realization each year, then analyze it using the Tax Performance Index (TPI) formula, which is the quotient between realized tax revenue and the target tax revenue. The greater the TPI number indicates the more effective tax collection is associated with the target or targets to be obtained.
3. The analysis is carried out with the following formula:

Calculating the Tax Performance Index (TPI)

$$TPI = \frac{\text{Realisasi Pajak Tiap Tahun}}{\text{Target Pajak Tiap Tahun}} \times 100\%$$

4. Analyzing the level of effectiveness based on the Ministry of Home Affairs, Kepmen No. 690/900,327 in 1996. The level of effectiveness is categorized as follows:
  - a) very effective i.e. > 100%,
  - b) effective between 90% - 100%,

- c) quite effective between 80% - 90%;
  - d) less effective between 60% - 80%;
  - e) not effective if less than 60%.
5. After knowing the results of the analysis of the effectiveness of PPh Article 21 with the Tax Performance Index (TPI) formula, then the results of processing the data are included in which category in terms of the level of effectiveness. then conclusions are drawn from the results of the analysis relating to the trend of the effectiveness of Article 21 PPh levies.

Looking at the progress of the WP OP's activity every year, does the Self Assessment System lead to the effectiveness of Article 21 PPh collection as seen from the number of WP OPs who register and report.

#### 4. RELUST AND DISCUSSION

##### Results of Data Analysis

This research produces scientific findings that are appropriate and relevant to the actual conditions that occur in the field. The scientific findings obtained describe the data obtained during the implementation of the research. This chapter analyzes the effectiveness of Article 21 PPh levies by implementing a Self Assessment System at KPP Pratama Makassar where KPP Pratama Makassar consists of 3 KPP namely West KPP Pratama, North KPP Pratama and South KPP Pratama in the 2010-2014 period. Based on the results of observation and study of data conducted on the number of Individual Taxpayers in the last 5 years, it has been summarized from the results of data analysis at KPP Pratama Makassar.

Table 3 KPP PRATAMA SELATAN

NO	DATA	TAHUN				
		2010	2011	2012	2013	2014
1	Jumlah WP OP terdaftar	60,330	77,533	84,147	82,552	81,576
2	Jumlah WP OP melapor	33,782	50,932	39,500	38,891	37,117
	jumlah persentase tdk melapor	44%	34%	53%	52%	54%

Table 4 KPP PRATAMA BARAT

NO	DATA	TAHUN				
		2011	2012	2013	2014	2015
1	Jumlah WP OP terdaftar	59,913	68,043	73,849	77,536	84,461
2	Jumlah WP OP melapor	34,578	28,515	38,310	41,314	40,832
	jumlah persentase tdk melapor	42%	58%	48%	46%	51%

Table 5 KPP PRATAMA UTARA

NO	DATA	TAHUN				
		2010	2011	2012	2013	2014
1	Jumlah WP OP terdaftar	81,194	85,374	86,242	97,176	104,882
2	Jumlah WP OP melapor	76,747	77,832	74,832	79,071	70,219
	jumlah persentase tidak melapor	5%	8%	9%	18%	33%

#### DISCUSSION

Seeing the development of the Self Assessment System table at 3 KPP Pratama in Makassar in the last 5 years has experienced growth every year. This proves that the awareness of taxpayers (WP), especially private individuals (OP) is increasing. But in particular, KPP Pratama Selatan experienced a decline in 2014 and 2015 due to several factors including incomplete data in the system due to inadequate facilities and delays. But that is not the case with the number of WP OP reporting fluctuating taxes at 3 KPP Pratama Makassar. But it is still categorized as normal, this is seen from the percentage, which has not decreased significantly, which is around 50%.

Furthermore, looking at the percentage of the number of registered WP OPs with those who report it is around 40% to 90%. This does not prove that the role of the Self-Assessment System is not sufficient to support the effectiveness of income tax collection because it is still not consistent in terms of growth, then there are still some that have experienced a drastic decline, namely more than 50% between the number of WP OPs who register and the number of WP OPs who report. As an example, when viewed from the worst category or the decline is very drastic, namely occupied by KPP Pratama Barat in 2012 with a total percentage of 42% of the number of registered WP OPs with reporting WP OPs. As for KPP Pratama categorized as very good occupied by KPP Pratama Utara with a total percentage of 95% of the number of registered WP OPs with reporting WP OPs. Of the three KPP Pratama Makassar, KPP Pratama Utara has the best category, even though the percentage has decreased every year, starting from 2010 amounting to 95% until 2014, only 67% left.

#### Table of Effectiveness of Article 21 Income Tax Collection

Table 6 KPP PRATAMA SELATAN

NO	DATA	TAHUN	
		2013	2014
1	Target Pajak	Rp 126,007,542,000	Rp 119,164,157,000
2	Realisasi Pajak	Rp 116,297,488,492	Rp 150,602,731,857

Tax performance index(TPI) 2013

$$TPI = \frac{Rp. 116.297.488.492}{Rp.126.007.542.000} \times 100\% = 92\%$$

Tax performance index(TPI) 2014  
= 126%

$$TPI = \frac{Rp. 150.602.731.857}{Rp.119.164.157.000} \times 100\%$$

Table 7 KPP PRATAMA BARAT

NO	DATA	TAHUN	
		2013	2014
1	Target Pajak	Rp 27,861,752,000	Rp 16,395,630,000
2	Realisasi Pajak	Rp 14,666,518,072	Rp 18,042,618,723

Tax performance index(TPI) 2013

$$TPI = \frac{Rp. 14.666.518.072}{Rp. 27.861.752.000} \times 100\% = 52\%$$

Tax performance index(TPI) 2014  
= 110%

$$TPI = \frac{Rp. 18.042.618.723}{Rp.16.395.630.000} \times 100\%$$

Table 8 KPP PRATAMA UTARA

NO	DATA	TAHUN	
		2013	2014
1	Target Pajak	Rp 114,776,500,000	Rp 93,108,628,987
2	Realisasi Pajak	Rp 90,372,028,337	Rp 107,532,205,353

Tax performance index(TPI) 2013  
= 78%

$$TPI = \frac{Rp. 90.372.028.337}{Rp.114.776.500.000} \times 100\%$$

Tax performance index(TPI) 2014  
= 115%

$$TPI = \frac{Rp. 107.532.205.353}{Rp. 93.108.628.987} \times 100\%$$

Table 9. Levels of Effectiveness

NO	NAMA KPP PRATAMA	TAHUN	TINGKATAN EFEKTIVITAS	
			JUMLAH	PENILAIAN EFEKTIVITAS
1	KPP PRATAMA SELATAN	2013	92%	EFEKTIF
2	KPP PRATAMA SELATAN	2014	126%	KURANG EFEKTIF
3	KPP PRATAMA BARAT	2013	52%	TIDAK EFEKTIF
4	KPP PRATAMA BARAT	2014	110%	EFEKTIF
5	KPP PRATAMA UTARA	2013	78%	KURANG EFEKTIF
6	KPP PRATAMA UTARA	2014	115%	CUKUP EFEKTIF

Based on table 17 above, from the three KPP Pratama, if you look at the last 2 years as measured by the level of effectiveness obtained from the Tax Performance Index (TPI) formula which is based on tax targets and tax realization, it can be concluded that the results vary widely. Starting from the highest yield that is close to 100% or the very effective category, namely the effective category obtained by KPP Pratama Selatan in 2013 with a total percentage of 92% and KPP Pratama Barat in 2014 with a total percentage of 110%. As for being categorized as ineffective, it was obtained by KPP Pratama Barat in 2013, namely with a total percentage of 52%. Even though KPP Pratama Barat was in the category of ineffective in 2013, in the following year, 2014, it was included in the category of effective.

## 5. CONCLUSION

*Self-assessment system* has not provided maximum results from the effectiveness of Article 21 PPh collection at KPP Pratama Makassar because the number of WP OP registering and reporting is still fluctuating and there are some that have experienced a significant decrease, for example KPP Pratama Barat in 2012 which only contributed 42%. On the one hand, the number of applicants has increased every year but this has not been matched by the number of reporters who are still inconsistent. Here it can be concluded that the WP OP is interested in registering or having an NPWP because where they work employees are required to have an NPWP and can provide direct benefits if the WP OP wants to process files with the NPWP requirements themselves. But the obligation to report is not maximized because it is because the WP OP has not felt the benefits directly.

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