

ABSTRACT

THE IMPACTS OF EXTENSIFICATION ACTIVITIES ON PERSONAL INCOME TAX REVENUE IN BANDAR LAMPUNG

By

AHSAN KAMIL

Tax revenue is a strategic revenue source that has to be managed well so that the nation's finance can run smoothly. To increase the number of taxpayers, one of the efforts implemented by the Directorate General of Taxes (Direktorat Jenderal Pajak/DJP) is the taxpayers extensification program.

The problem in this research is: "How the extensification activities is implemented and how significant is the impact of the extensification activities on the increase of personal income tax revenue in Bandar Lampung?" The objective of this research is to understand how the extensification activities is implemented by Pratama Tax Office (Kantor Pelayanan Pajak Pratama/KPP) in Bandar Lampung. Data collecting is done by doing field research and literature research. Data analysis is done descriptively by using hypothetical formulation.

From the data that have been processed, it is known that the correlation coefficient (r) is 0,832 (positive). It means that there is a very strong relation between variable X (extensification activities) and variable Y (personal income tax revenue) that has unidirectional nature which means that if there is an increase on extensification activities then there will also be an increase on personal income tax revenue.

From the regression estimation, gathered a result of $Y=2.000.000.000+362.156.X$ which can be concluded that the average amount of personal income tax revenue without extensification activities (value Y) is Rp 2.000.000.000 annually, and will increase in amount of Rp 362.156 for every increase of X/increase of one effectively-registered personal taxpayer, for example: if $X=0$, then the value of $Y=Rp\ 2.000.000.000$ while if $X=3$, then the value of Y becomes: $Y=2.000.000.000+362.156(3) = 2.001.0886.468$ and so on.

From the hypothetical examination, it can be concluded that the extensification activities give significant impacts on personal income tax revenue. It is evidenced by the result of statistical

valuation which shows that $t_{\text{hitung}} < t_{\text{tabel}}$ ($3,090 > 2,132$) with determination coefficient (Kd) at the rate of 69,2% on assurance rate of 95% (significance rate (α) of 0,005).