

Changes of PTKP, PPh, PPN and PPnBM: its linkages on DJP East Java II

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Abstract

Purpose – The purpose of this paper is to know the relevance between the changes in non-taxable income with the receipt of Income Tax Article 21, Income Tax Article 25/29, the receipt of value added tax and the receipt of luxury sales tax r (PPnBM).

Design/methodology/approach – Changes in non-taxable income have potentially reduced the receipt of Income Tax Article 21, Income Tax Article 25/29 of individual taxpayers, otherwise it increased value added tax and luxury sales tax receipts. This study used the descriptive qualitative approach, by conducting a simple case study based on actual data. Data analysis technique used is descriptive statistics and comparison analysis. Research conducted at the Kantor Wilayah Direktorat Jenderal Pajak Jawa Timur II.

Findings – The results show that the changes of non-taxable income in 2013 and 2015 did not affect the receipt of Income Tax Article 21 but the growth is slowed, while the receipt of Income Tax Article 25/29 increased.

Originality/value – Value added tax and luxury sales tax receipts, increasing every year, slowed down in 2013, but increased higher in 2015.

Keywords Income Tax Article 21, Income Tax Article 25/29, Luxury sales tax, Non-taxable income, Value added tax

Paper type Research paper

Introduction

The government has been enforcing various tax instruments, one of which is granting tax incentives. A incentive given by the government is non-taxable income (PTKP). A press release from the Ministry of Finance of the Republic of Indonesia (2015) states that some considerations were made for this adjustment of non-taxable income (PTKP), such as increasing the adjusted Provincial Minimum Wage (UMP) and Regency/City Minimum Wage (UMK) in almost every region, significantly shifting price for necessities as a result of Subsidize Oil Fuel (BBM) adjustment policy, and also decelerating the trend of economic conditions. These policies were aimed at increasing the people's purchasing power; this could affect consumption rate and economic growth positively.

The terms of this adjustment of non-taxable income (PTKP) were constructed several times. From 1983 until 1999, provisions of PTKP were set in the Constitution of the Republic of Indonesia Number 7 of 1983 on Income Tax, and, recently, Ministry of Finance Regulation Number 122/PMK.010/2015 on the Adjustment of the Amount of Non-Taxable Income has been enacted.

Changes in non-taxable income have potentially reduced the receipt of Income Tax Article 21 and Article 25/29. On the other hand, these changes could hike up the take-home pay of tax bearers because of the less income tax payable to increase disposable income. A higher disposable income would liven up the aggregate demand so that Value Added Tax (PPN) and Sales Tax on Luxurious Goods (PPnBM) receipt also go up. Furthermore,



a higher take-home pay for tax bearers does not mean that the earned income will be fully used as the disposable income; however, it could increase a tax bearer's saving. Nevertheless, the logic theory will not be the same as the reality itself. The research evidence showing this, like from Nuritomo (2011), Aprilina (2013), Ahmad (2014) and Andiyanto (2014), will be explained further.

The Regional Office of Directorate General of Tax of East Java II has a working area of East Java province, in the north, besides Surabaya, which contains 16 districts and 2 cities and supervises a Tax Office and 14 Pratama Tax Offices. In addition, the number of registered individual taxpayers grew above 600,000 in 2004 and 1m in 2015. A descriptive qualitative approach with the study case method, which was conducted at the Regional Office of Directorate General of Tax of East Java II, is used for this research. Whereas, the data analysis technique used is descriptive statistics for describing or figuring out the collected data as it is, without making general conclusions, and also a comparative analysis is done in terms of affecting other factors in the given periods.

The next section of this paper provides the results of the research on the linkages between non-taxable income with Income Tax Article 21, Income Tax Article 25/29 for individual taxpayers, value added tax and luxury sales tax. The second section explains the literature review used, like relevant taxation conditions and previous studies with a similar topic. Next, the method used in this study is explained. Then, the research results in answering the research problems are explained. The paper ends with a conclusion.

Note that for the remaining part of the paper, non-taxable income will be shortened to PTKP, Income Tax Article 21 will be shortened to PPh Article 21, Income Tax Article 25/29 for individual taxpayer will be shortened to PPh Article 25/29 OP, value added tax will be shortened to PPN, and, lastly, sales tax on luxurious goods will be shortened to PPnBM. The choice of abbreviations is based on the original terminology of taxation in Indonesia. We believe that using these abbreviations will facilitate the Indonesian readers in understanding the contents of this paper.

Literature review

Non-taxable income (PTKP)

Non-taxable income (PTKP) is the given amount of income that is not subject to tax. PTKP is the income deduction for each individual taxpayer as a living cost, this goes along with Ilyas and Suhartono's (2011, p. 62) explanation. According to Andiyanto (2014, p. 3), if the net income of an individual taxpayer from his/her job is under the amount of PTKP, he/she will not be charged the PPh Article 25/29 and if he/she is a worker/employee or recipient of income as the object of PPh Article 21, so that income shall not be cut down PPh Article 21. The comparison from the change of rules regarding the adjustment of the amount of PTKP is provided in Table I.

Inflation

Inflation is simply interpreted as increasing prices in general and continually. The opposite of inflation is deflation, which occurs when the price level falls. The rate of inflation is the rate of change in the price level, which is usually calculated as the percentage of change per year, and is measured as follows:

$$\text{Inflation rate (year } t) = \frac{\text{Price level (year } t) - \text{Price level (year } t - 1)}{\text{Price level (year } t - 1)} \times 100.$$

Samuelson *et al.* (2003, pp. 118-120) explain that the price level is the average weighing of prices of different goods and services within an economy. The government calculates the price level by compiling the price index, which is the average price of goods and services.

Table I.
Comparison the
amount of non-taxable
income (PTKP) from
1983 to 2015

Description	Individual taxpayer	Married	Wife's income combined with husband's income	Dependent family members within blood related
UU No. 7 Tahun 1983 (1984–1993)	Rp960,000.00	Rp480,000.00	Rp960,000.00	Rp480,000.00
KMK RI No. 928/KMK.04/1993 (1994)	Rp1,728,000.00	Rp864,000.00	Rp1,728,000.00	Rp864,000.00
UU No. 10 Tahun 1994 (1995–1998)	Rp1,728,000.00	Rp864,000.00	Rp1,728,000.00	Rp864,000.00
KMK RI No. 361/KMK.04/1998 (1999–2000)	Rp2,880,000.00	Rp1,440,000.00	Rp2,880,000.00	Rp1,440,000.00
UU No. 17 Tahun 2000 (2001–2004)	Rp2,880,000.00	Rp1,440,000.00	Rp2,880,000.00	Rp1,440,000.00
PMK RI No. 564/KMK.03/2004 (2005)	Rp12,000,000.00	Rp1,200,000.00	Rp12,000,000.00	Rp1,200,000.00
PMK RI No. 137/PMK.03/2005 (2006–2008)	Rp13,200,000.00	Rp1,200,000.00	Rp13,200,000.00	Rp1,200,000.00
UU No. 36 Tahun 2008 (2009–2012)	Rp15,840,000.00	Rp1,320,000.00	Rp15,840,000.00	Rp1,320,000.00
PMK RI No. 162/PMK.011/2012 (2013–2014)	Rp24,300,000.00	Rp2,025,000.00	Rp24,300,000.00	Rp2,025,000.00
PMK RI No. 122/PMK.010/2015 (2015–2016)	Rp36,000,000.00	Rp3,000,000.00	Rp36,000,000.00	Rp3,000,000.00
Source: From various taxation rules and Income Tax Law is processed				

The price index is divided into three types. First, the consumer price index measures the cost of purchasing a standard basket of goods at different times. Second, the GDP deflator is the price of all goods and services produced within the country (consumption, investment, government spending and net exports) rather than a single component (such as consumption). Finally, the producer price index (PPI) is used to measure price levels at the wholesale or producer stage. The fixed scales used to calculate PPIs are the net sales of each commodity.

Impact of PTKP changes to PPh, PPN, and PPnBM receipt

Nuritomo (2011), in his research at KPP Yogyakarta Satu, found that the increase in PTKP affected the decrease in PPh Article 21 but did not affect the receipt of PPhOP, PPN and PPnBM. Research by Aprilina (2013) conducted at the Regional Office of the Directorate General of Tax of East Java I stated that the increase of PTKP negatively affected the receipt of PPhOP and PPh Article 21 in 2009, but did not have a negative impact when the PMK No. 564/KMK.03/2004 in 2005 and PMK No. 137/PMK.03/2005 in 2006. While the receipt of PPN and PPnBM tends to fluctuate, this does not follow the trend of PTKP increment. The research conducted by KPP Pratama Gorontalo by Fitri Ahmad (2014) explained that the change of PTKP applied positively affected the receipt of PPh Article 21 in KPP Pratama Gorontalo 37.9 percent, while the rest, equal to 62.1 percent, was influenced by other variables. In addition, research by Andiyanto (2014) conducted in two KPPs, namely, KPP Pratama Malang Selatan and KPP Pratama Banyuwangi, revealed that PTKP change does not lead to a decrease in the growth rate of the number of new WP OP. Changes in PTKP resulted in the receipt rate of PPh 21 in KPP Pratama Malang Selatan decreasing, but KPP Banyuwangi actually increased. The change of PTKP did not result in the decrease of realization of PPh 25/29 OP in KPP Pratama Malang Selatan and KPP Pratama Banyuwangi.

Research methods

The approach used in this research is qualitative; the design of research is descriptive qualitative and the case study method is used. This study focuses on a particular unit that sees the linkages between the change in non-taxable income with the receipt of PPh Article 21, PPh Article 25/29 OP, PPN and PPnBM at the Regional Office of Directorate General of Taxes East Java II in the period 2009–2015.

The scope of research

The scope for this research is the receipt of PPh Article 21, PPh Article 25/29 OP, PPN and PPnBM at the Regional Office of Directorate General of Tax East Java II, which supervises 15 Tax Service Offices (KPP) including KPP Madya Sidoarjo, KPP Pratama Sidoarjo Utara, KPP Pratama Sidoarjo Selatan, KPP Pratama Sidoarjo Barat, KPP Pratama Gresik Utara, KPP Pratama Gresik Selatan, KPP Pratama Mojokerto, KPP Pratama Lamongan, KPP Pratama Tuban, KPP Pratama Bojonegoro, KPP Pratama Madiun, KPP Pratama Ponorogo, KPP Pratama Ngawi, KPP Pratama Bangkalan and KPP Pratama Pamekasan. Research data were taken from the data period of 2009 to 2015 because the data before the year 2009 were manual data, so it was quite difficult to get the data because it would have taken time.

Place and time of research

The research was conducted at the Regional Office of Directorate General of Tax East Java II, which is located at Jalan Raya Juanda No. 37 Semambung–Sidoarjo 61,254. The period for the research was from January to April 2016.

Types and data sources

The type of data collected in this study is quantitative and qualitative data. Quantitative data are data of target reports and realization of tax revenue in the period of 2009–2015, PPh Article 21, PPh 25/29 OP, PPN and PPnBM period 2009–2015 at Regional Office of Directorate General of Tax East Java II and other data related to this research. Meanwhile, qualitative data are the profile or history of the Regional Office of Directorate General of Tax East Java II establishment, the organizational structure, interview results with interviewees or employees who understand the research problem, as well as supporting literature and other data in this research.

The data sources used in this study are primary and secondary data. Primary data are results from interviews with individuals or the employees of the Regional Office of Directorate General of Tax East Java II. The secondary data in this research are Taxation Law, Regulation of Minister of Finance, Director General of Tax Regulation, literature books, journals, etc.

Data collection procedures

The data collection procedure begins with the Preliminary Survey, conducted to obtain a general description of the Regional Office of the Directorate General of Tax East Java II, and the investigation object is to find the problem of the relationship between the change of non-taxable income with receipt of PPh Article 21, PPh Article 25/29 OP, PPN and PPnBM. The next is a literature study to obtain the basic theory regarding the regulation in the change of PTKP, PPh Article 21, PPh Article 25/29 OP, PPN and PPnBM. The last is a field survey to obtain data or information directly from the Regional Office of Directorate General of Tax East Java II, which is useful for solving research problems. The field survey was conducted by interviews, observations and documentaries.

Analysis technique

The data analysis techniques used in this study are descriptive statistics and comparative analysis. Comparative analysis is used to know, see and compare the change in the target growth rate and realization, as well as the level of receipt of PPh Article 21, PPh Article 25/29 OP, PPN and PPnBM each year during the period 2009–2015, using the previous year as a comparison. Growth rates and achievement rates are calculated as a percentage, and are measured as follows:

Growth Rates Target/Realization Revenue (year t)

$$= \frac{\text{Target/Realization Revenue (year } t) - \text{Target/Realization Revenue (year } t - 1)}{\text{Target/Realization of Revenue (year } t - 1)} \times 100\%$$

Achievement Rates upon Target Revenue (year t)

$$= \frac{\text{Realization of Revenue (year } t)}{\text{Target of Revenue (year } t)} \times 100\%.$$

Data analysis on the discussion was conducted in 2012 due to the changes in non-taxable income applied in 2013 and 2015. However, the data for the period of 2009–2011 are also analyzed and interpreted in terms of the effects that occur on the receipt of PPh Article 21, PPh Article 25/29 OP, PPN and PPnBM in the years after the enactment of the change of non-taxable income to various factors.

The steps taken by obtaining and collecting reports or data receipt of PPh Article 21, PPh 25/29 OP, PPN and PPnBM period 2009–2015 from the Regional Office of Directorate General of Tax East Java II, processing or organizing data as well as comparing PPh data for the period 2009–2015 then presents it on the year to year basis and inter-KPP, analyzing and interpreting the processed data that has been done and the factors which are affected in the change of PPh Article 21, PPh 25/29 OP, PPN and PPnBM within assisted interview results from employees of the Regional Office of Directorate General of Tax East Java II, and giving conclusions and suggestions based on results of the data analysis.

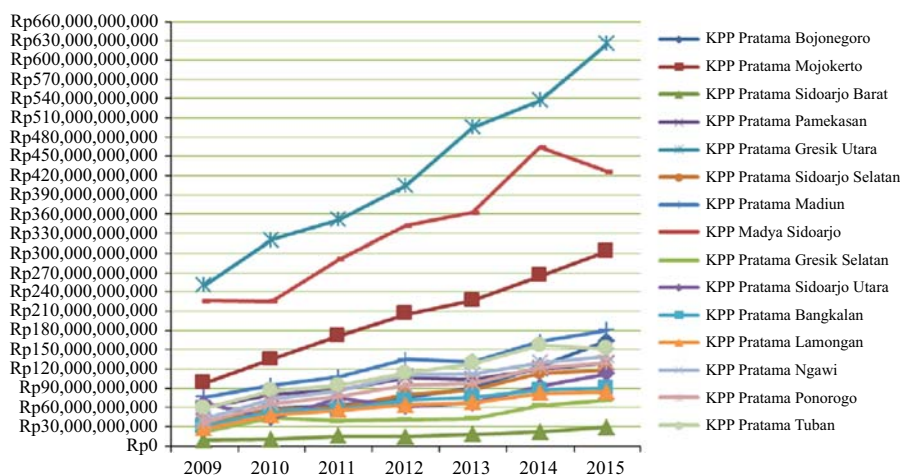
Results and discussion*Profile of Regional Office of Directorate General of Tax East Java II*

Based on the Regulation of the Ministry of Finance No. 206.2/PMK.01/2014 on Organization and Working Procedure of Vertical Institution of Directorate General of Taxation, Regional Office of Directorate General of Tax East Java II supervises one Tax Service Office (KPP) Madya, namely, KPP Madya Sidoarjo. It also oversees 14 Tax Service Offices (KPP) Pratama and seven Extension Services and Taxation Consultation Office (KP2KP). Each KPP Pratama has administrative areas, such as KPP Pratama Bojonegoro serving tax activities for Bojonegoro and KPP Pratama Lamongan for Lamongan.

Income Tax Revenue Article 21 period 2009–2015

PTKP in the period of 2009–2015 has changed twice (Table I). Details of Income Tax Article 21 period 2009–2015 on 14 KPP Pratama and one of KPP Madya in the Regional Office of Directorate General of Tax East Java II are presented in Figure 1 and Table II.

Based on the data in Figure 1, it can be seen that the revenue of Income Tax Article 21 in 2009 to 2012 experienced growth with varying levels. The changes in PTKP that occurred in 2009 with the enactment of Law No. 36 of 2008 should have a decreasing effect on the realization of PPh Article 21 in the year of its enactment and subsequent years. Increase in PTKP causes the taxable income to be decreased so that the amount of



Source: Regional Office of Directorate General of Tax East Java II's Data, processed by writer

Figure 1.
Tax Income Revenue
Article 21 period
2009–2015

Year	Target (Rp)	Increase/decrease (%)	Realization (Rp)	Increase/decrease (%)
2009	766,646,200,000	—	1,073,240,478,976	—
2010	1,158,905,464,000	51.17	1,397,681,060,240	30.23
2011	1,317,440,550,000	13.68	1,630,567,437,274	16.66
2012	2,087,598,281,219	58.46	1,919,242,472,995	17.70
2013	2,530,574,665,999	21.22	2,105,237,026,623	9.69
2014	2,410,746,969,999	−4.74	2,542,952,699,229	20.79
2015	3,342,110,201,000	38.63	2,754,834,889,193	8.33

Source: Regional Office of Directorate General of Tax East Java II's Data, processed by writer

Table II.
Increasing/decreasing
target and realization
revenue of PPh Article
21 period 2009–2015
on Regional Office of
Directorate General of
Tax East Java II

PPh Article 21 that is deposited is also decreased. However, in most of the KPPs in the Regional Office of the Directorate General of Tax East Java II, the income tax revenue of Article 21 increased in 2010 to 2012, and also in 2014. This increase is caused by change in UMK (Minimum Wage City/District), as well as salary payments of PNS, TNI and POLRI increased every year.

In 2013 and 2015, most of PPh revenues of Article 21 of the Tax Office experienced lower growth than in the previous year due to the rise in PTKP and the declining employment rate. However, slower performance is temporary. In 2014, the revenue of PPh Article 21 was due to almost all of the KPP experiencing higher growth compared to the previous year.

The target of PPh receipts Article 21 tends to increase during the period of 2009–2015. However, in 2014, it decreased by 4.74 percent due to the growth of realization of PPh Article 21 in 2013 which only amounted to 9.69 percent and the achievement of the realization of PPh Article 21 target for 2013 was 8.01 percent lower than the previous year. In 2011, revenue realization experienced a growth of only 16.66 percent due to the large decline in the number of the working population. The growth in 2012 amounted to 17.70 percent and in 2014, it amounted to 20.79 percent influenced by an increase in UMK as well as basic salaries of PNS, TNI and POLRI. The growth of realization is lower than the previous year 2013, which amounted to 9.69 percent and in 2015, which only amounted to 8.33 percent compared to the previous year due to the enactment of regulation of PTKP adjustments

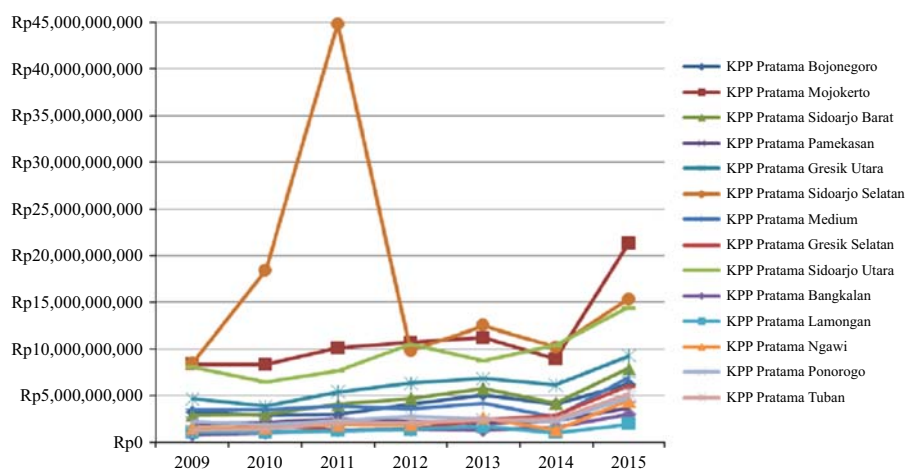
according to the PMK No. 162/PMK.011/2012 and No. 122/PMK.010/2015 in 2015, as well as the termination of employment which seems quite influential on the performance of PPh Article 21 revenue in that year.

Income Tax Revenue Article 25/29 of individual person period 2009–2015

The details of the comparison between the receipt of PPh Article 25/29 of the individual person and the number of registered and effective individual taxpayers for the period 2009–2015 in each KPP Pratama in the Regional Office of the Directorate General of Tax of East Java II are presented in Figures 2–4.

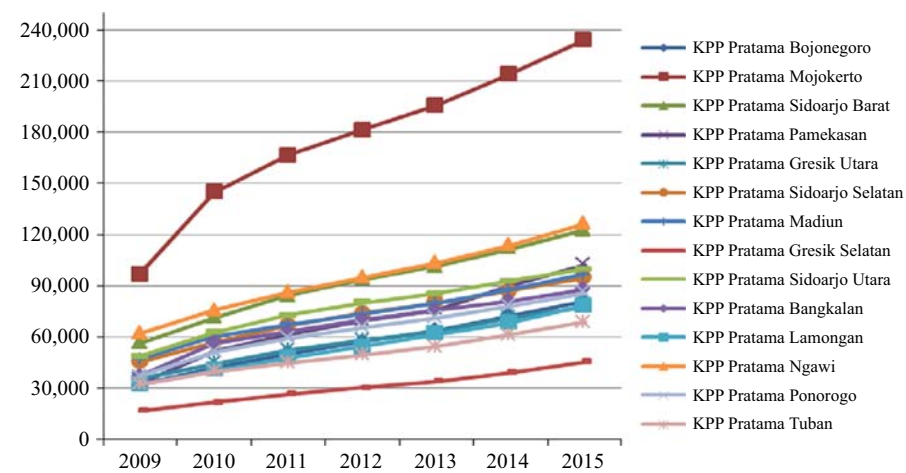
Based on the data obtained from the Regional Office of the Directorate General of Tax East Java II, from 14 KPP Pratama, the number of registered OP taxpayers in each KPP always increases with different growth rates each year. Most registered OP taxpayers are at

Figure 2.
Income Tax Revenue
Article 25/29 of
individual person
Period 2009–2015

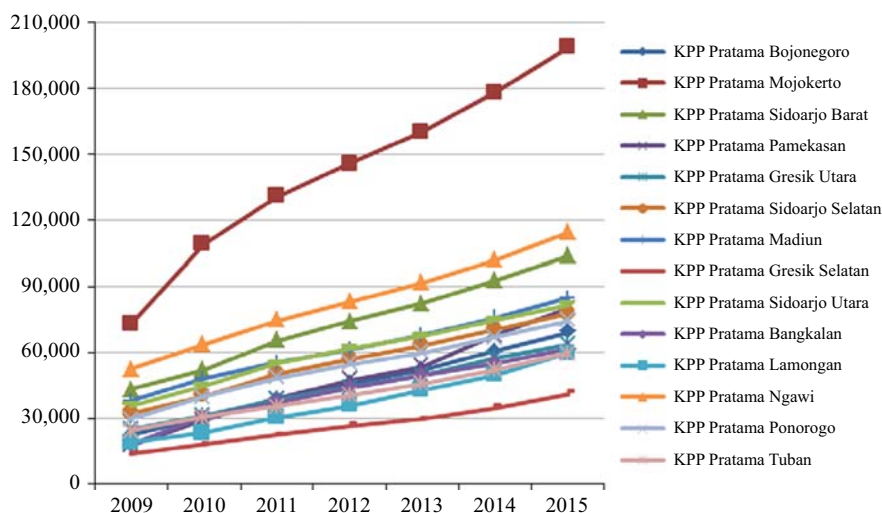


Source: Regional Office of Directorate General of Tax East Java II's Data, processed by writer

Figure 3.
Number of registered
individual taxpayers
period 2009–2015



Source: Regional Office of Directorate General of Tax East Java II's Data, processed by writer



Source: Regional Office of Directorate General of Tax East Java II's Data, processed by writer

Figure 4.
Number of effective
individual taxpayers
period 2009–2015

KPP Pratama Mojokerto, which reached 198,156 OP taxpayers. The change in PTKP is directly proportional to the number of registered OP taxpayers in each KPP Pratama at the DJP Regional Office of East Java II, as well as the number of effective OP taxpayers. However, the increase in the number of registered OP taxpayers and effective OP taxpayers is not always directly proportional to the revenue of PPh Article 25/29 OP.

Based on Table III, the target of PPh Revenue Article 25/29 OP fluctuates every year. In 2013, to coincide with the enactment of changes in PTKP according to PMK No. 162/PMK.011/2012, the realization of PPh Article 25/29 OP experienced a growth of 10.00 percent, in line with the increasing number of WP OP registered and effective. Realization of PPh Article 25/29 OP 2014 decreased by 12.21 percent, which was influenced by the new type of payment of PPh Final 1 percent in accordance with PP No.46 of 2013 on the income tax on income from the business received or obtained by taxpayers who have certain gross distribution. While in the year 2015, the performance of PPh Revenue Article 25/29 OP reached 82.38 percent growth because it was influenced by the implementation of PMK No. 91/PMK.03/2015 on the Reduction or Elimination of Administrative Sanctions for Delay in Submission of Notification Letter, Revision of Notice Letter, and Delay of Payment or Tax Deposit. The existence of the enforcement of this rule caused the individual taxpayers in droves to pay or settle tax payable PPh Article 25/29 OP.

Year	Target (Rp)	Increase/Decrease (%)	Realization (Rp)	Increase/Decrease (%)
2009	64,391,708,000	—	49,487,412,017	—
2010	61,546,183,000	-4.42	57,541,013,481	16.27
2011	70,741,270,000	14.94	91,537,138,624	59.08
2012	109,959,843,552	55.44	62,940,532,318	-31.24
2013	159,160,969,000	44.74	69,234,208,265	10.00
2014	76,796,275,999	-51.75	60,777,908,174	-12.21
2015	71,792,867,000	-6.52	110,849,642,892	82.38

Source: Regional Office of Directorate General of Tax East Java II's data, processed by writer

Table III.
Increasing/decreasing
target and realization
revenue of PPh
Article 25/29 OP
period 2009–2015 on
Regional Office of
Directorate General of
Tax East Java II

Revenue of PPN and PPnBM period 2009–2015

The graph of PPN and PPnBM revenues from 2009 to 2015 in 14 Tax Office (KPP) Pratama and 1 Tax Office (KPP) Madya in the Regional Office of Directorate General of Tax East Java II is presented in Figure 5.

Based on the data in Figure 5, it can be seen that the revenue of PPN and PPnBM in the period 2009–2015 fluctuated, not following the trend of changes in PTKP. This can be demonstrated in 2009 until 2012 after the enactment of new PTKP in accordance with Law No. 36 Year 2008, as well as in 2014 after the enactment of new PTKP according to PMK RI. 162/PMK.011/2012, the realization of PPN and PPnBM revenue fluctuated in all KPP. In 2013, the new PTKP came into force and the receipt of PPN and PPnBM of several KPPs has decreased. It is also due to a high inflation rate. Whereas in 2015, the realization of PPN and PPnBM revenues increased with varying growth rates due to the implementation of PMK No. 122/PMK.010/2015 and the rate of inflation decreased from the previous year.

Based on Table IV, the realization of PPN and PPnBM revenues period 2009 until 2015, PPN and PPnBM receipts reached 100 percent of the target only once: in 2012, it amounted to 112.71 percent. This is in line with the economic growth rate of East Java in 2012, which reached the highest growth rate in the period 2009–2015, that is 5.01 percent (2009), 6.67 percent (2010), 7.23 percent (2011), 7.27 percent (2012), 6.55 percent (2013), 6.1 percent (2014) and 5.44 percent (2015).

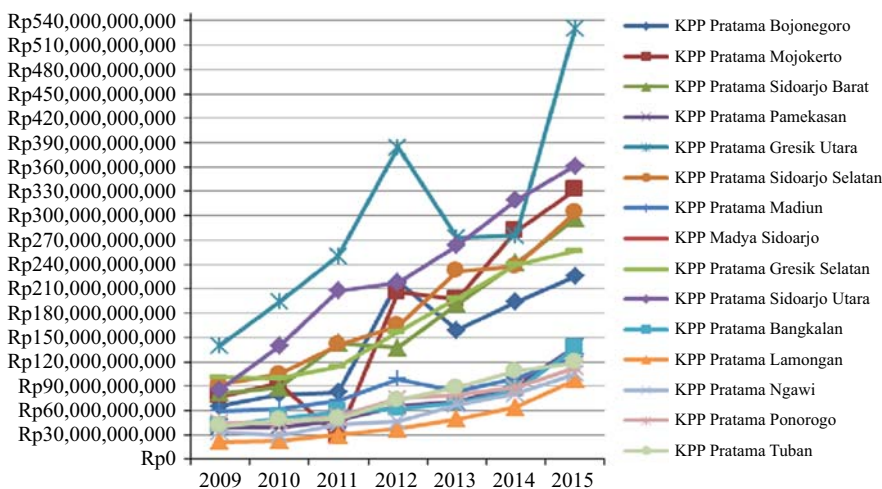


Figure 5.
Revenue of PPN dan
PPnBM Period
2009–2015

Table IV.
Achievement in
revenue of PPN and
PPnBM period
2009–2015 on office of
director general of
tax East Java II

Tahun	Target (Rp)	Realisasi (Rp)	Persentase Pemenuhan Target (%)
2009	2,478,074,520,000	2,326,607,806,864	93.89
2010	3,347,836,638,215	2,401,813,057,941	71.74
2011	3,391,851,187,586	2,972,572,077,165	87.64
2012	3,923,653,079,001	4,422,465,101,292	112.71
2013	5,575,212,160,998	5,011,725,030,781	89.89
2014	6,269,458,576,997	5,570,708,973,424	88.85
2015	8,284,284,975,000	6,834,800,426,728	82.50

Source: Regional Office of Directorate General of Tax East Java II's data, processed by writer

While the achievement of the lowest PPN and PPnBM revenue occurred in 2010, it amounted to 71.74 percent. This is because the inflation rate in 2010 was quite high in the range of 6–7 percent, compared to the previous year which seemed to affect the achievement of PPN and PPnBM revenue in 2010.

The data in Table V show that the revenue of Income Tax Article 21 and Income Tax Article 25/29 OP increased in the years of implementation of PTKP. This also happened to the revenue of PPN and PPnBM. However, in 2013, PPN and PPnBM revenues only grew by 13.32 percent; lower than in the previous year, although the regulation on new PTKP was enacted in that year.

Conclusion

Based on the results of the research above, the increase of PTKP does not cause a decrease in the receipt of PPh Article 21 in 2013 when the enactment of PMK No. 162/PMK.011/2012, only the growth of PPh receipt Article 21 slows down; a similar trend was observed in 2015, when the PMK No. 122/PMK.010/2015 was enacted. After the enactment of Law Number 36 Year 2008, the PPh receipt Article 21 grew with varying levels following the economic conditions.

Increase in PTKP is proportional to the increase in the number of registered individual taxpayers and effective individual taxpayers. However, an increase in the number of registered individual taxpayers and effective individual taxpayers is not always proportional to the revenue of the PPh Article 25/29 OP. Coinciding with the increase of PTKP, the revenue of PPh Article 25/29 in 2013 and 2015 increased. Increase in PPh Revenue Article 25/59 also could not be separated from the intensification and extensification efforts, which were conducted by the Directorate General of Taxation.

Each year, PPN and PPnBM receipts tend to increase with varying growth rates and do not follow the trend of increasing PTKP. The revenues of PPN and PPnBM also cannot be separated from the economic conditions.

So it can be seen that the change in PTKP does not have a significant effect on the revenue of PPh Article 21, PPh Article 25/29, as well as PPN and PPnBM. This is because there are still other factors that influence the tax revenue, such as other tax policies and the Indonesian economy. Conversely, the effect of PTKP changes is proportional to the number of registered taxpayers and effective OP taxpayers. This research is expected to give input and consideration for Directorate General of Tax on the change of non-taxable income to improve its performance in trying to increase PPh Article 21, PPh Article 25/29 OP, PPN and PPnBM either through intensification or extensification.

Year	PPh Article 21 (Rp)	Increase/ decrease (%)	PPh Article 25/29 OP (Rp)	Increase/ decrease (%)	PPN and PPnBM (Rp)	Increase/ decrease (%)
2009	1,073,240,478,976	–	49,487,412,017	–	2,326,607,806,864	–
2010	1,397,681,060,240	30.23	57,541,013,481	16.27	2,401,813,057,941	3.23
2011	1,630,567,437,274	16.66	91,537,138,624	59.08	2,972,572,077,165	23.76
2012	1,919,242,472,995	17.70	62,940,532,318	–31.24	4,422,465,101,292	48.78
2013	2,105,237,026,623	9.69	69,234,208,265	10.00	5,011,725,030,781	13.32
2014	2,542,952,699,229	20.79	60,777,908,174	–12.21	5,570,708,973,424	11.15
2015	2,754,834,889,193	8.33	110,849,642,892	82.38	6,834,800,426,728	22.69

Source: Regional Office of Directorate General of Tax East Java II's data, processed by writer

Table V.
Comparison in the
changes of realization
in PPh revenue article
21, PPh Article 25/29
OP, PPN and PPnBM
period 2009–2015 on
Office of Directorate
General of Tax East
Java II

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