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The Effect of Taxpayer Compliance, Tax Audits, and Administrative Sanctions on Tax Revenue at KPP PMA Enam During 2019–2024

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Abstract: Tax revenue plays an important role in supporting state financing and national development. This study aims to analyze the effect of taxpayer compliance, tax audits, and administrative sanctions on tax revenue at KPP PMA Enam during 2019–2024. This quantitative study uses secondary administrative data. Taxpayer compliance is measured by the percentage of Annual Corporate Tax Return submissions; tax audits by the number of paid Tax Assessment Letters (SKP); administrative sanctions by the number of paid Tax Collection Letters (STP); and tax revenue by net tax revenue. Data were analyzed using multiple linear regression with a time-series approach using EViews. The results show that taxpayer compliance has no significant effect on tax revenue, tax audits have a positive and significant effect, while administrative sanctions have a positive but insignificant effect. The simultaneous test indicates that the three independent variables do not have a significant effect on tax revenue at the 5% significance level. The Adjusted R-squared is 0.816620, indicating that 81.66% of the variation in Ln tax revenue in the model is explained by the independent variables.

Keyword: Taxpayer Compliance, Tax Audit, Administrative Sanctions, Tax Revenue, KPP PMA Enam.

INTRODUCTION

Tax revenue plays an important role in maintaining fiscal sustainability because it is one of the main sources of state financing and national development. Optimizing tax revenue is influenced not only by tax potential, but also by taxpayer compliance and the effectiveness of tax supervision and enforcement. Under the self-assessment system, the fulfillment of tax obligations largely depends on taxpayer awareness and compliance.

Taxpayer compliance is one of the factors expected to contribute to tax revenue. Compliance reflects the extent to which taxpayers fulfill their tax obligations in accordance with applicable regulations. In this study, taxpayer compliance is measured by the percentage of Annual Corporate Tax Return submissions.

Tax audits are another important instrument of tax supervision. Through audits, the tax authority can identify underpayments and make corrections to tax liabilities. Administrative sanctions, meanwhile, constitute an enforcement instrument imposed on taxpayers for non-compliance with tax regulations.

The research object is KPP PMA Enam, which administers taxpayers in the foreign investment sector. Taxpayers registered at KPP PMA Enam have distinctive characteristics because they generally include companies with relatively large business scales and complex business activities, including cross-border transactions. The 2019–2024 observation period covers the period before the COVID-19 pandemic, the pandemic period, and the economic recovery period.

Net tax revenue at KPP PMA Enam fluctuated during the observation period. Revenue amounted to IDR 9,949,311,974,308 in 2019, decreased to IDR 7,392,710,727,313 in 2020, and subsequently increased to IDR 8,730,546,519,261 in 2021, IDR 10,693,229,780,066 in 2022, IDR 12,204,746,031,376 in 2023, and IDR 12,856,106,489,802 in 2024.

At the same time, the Annual Corporate Tax Return submission compliance rate declined from 99.22% in 2019 to 90.04% in 2024. Payments originating from tax audit assessments fluctuated, while payments originating from administrative sanctions also changed during the observation period.

Previous studies have reported varying findings. Dwirati et al. (2024) found that taxpayer compliance, tax sanctions, and tax audits affect corporate income tax revenue. Riyadi et al. (2021) reported a positive relationship between taxpayer compliance and tax audits and corporate income tax revenue. Bagus et al. (2022) found that tax audits and tax compliance had a positive effect on value-added tax revenue.

The research gap is also reflected in the research setting. Several previous studies were conducted at Pratama Tax Service Offices, whereas research involving a tax office administering foreign investment taxpayers remains limited. This study addresses that gap by examining KPP PMA Enam during 2019–2024.

Based on the empirical phenomenon and research gap, this study aims to analyze the effect of taxpayer compliance, tax audits, and administrative sanctions on tax revenue at KPP PMA Enam during 2019–2024.

METHOD

Research Design

This study uses a quantitative approach with secondary data consisting of numerical administrative data from KPP PMA Enam during 2019–2024. The data include tax revenue, Annual Corporate Tax Return submissions, payments originating from tax audit assessments, and payments originating from administrative sanctions.

Variables and Measurement

Table 1. Variables and Measurement

Variable	Operational Indicator	Measurement
Taxpayer Compliance (X_1)	Percentage of Annual Corporate Tax Return submissions	(Number of SPTs submitted / Number of registered taxpayers) × 100%
Tax Audit (X_2)	Paid Tax Assessment Letters (SKP)	Number of SKPs paid per year
Administrative Sanctions (X_3)	Paid Tax Collection Letters (STP)	Number of STPs paid per year
Tax Revenue (Y)	Net tax revenue	Total annual net tax revenue (IDR)

Source: Researcher’s processing based on KPP PMA Enam administrative data

Data Analysis

The data were analyzed using descriptive analysis, natural logarithm transformation, the Augmented Dickey-Fuller (ADF) stationarity test, multiple linear regression with a time-series approach, the F-test, coefficient of determination, t-tests, and classical assumption tests. Natural logarithm transformation was applied to tax revenue, tax audits, and administrative sanctions, while taxpayer compliance remained in percentage form.

The regression model is: $Ln(Y_t) = \beta_0 + \beta_1 X_{1t} + \beta_2 Ln(X_{2t}) + \beta_3 Ln(X_{3t}) + \varepsilon_t$. The model uses a time-series approach without lag, meaning that the independent variables are assumed to have contemporaneous effects on tax revenue.

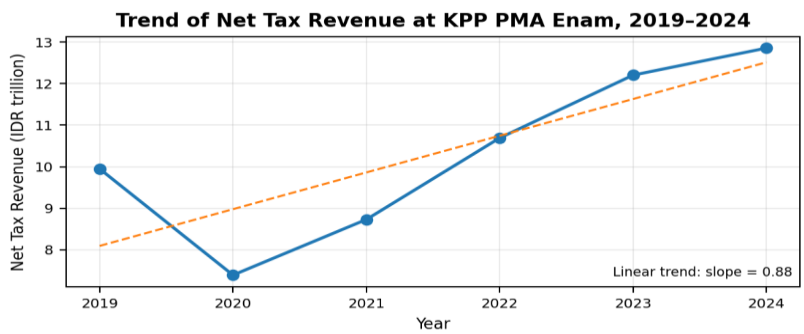
RESULTS AND DISCUSSION

Descriptive Analysis

Net tax revenue at KPP PMA Enam increased overall from IDR 9,949,311,974,308 in 2019 to IDR 12,856,106,489,802 in 2024, although it declined in 2020. Corporate Annual Tax Return submission compliance declined from 99.22% in 2019 to 90.04% in 2024.

The number of paid Tax Assessment Letters (SKPs) was 2,691 in 2019, 1,748 in 2020, 1,521 in 2021, 1,735 in 2022, 1,356 in 2023, and 2,013 in 2024. The number of paid Tax Collection Letters (STPs) was 3,550 in 2019 and increased to 5,908 in 2023 before declining to 5,014 in 2024.

Net Task Revenue

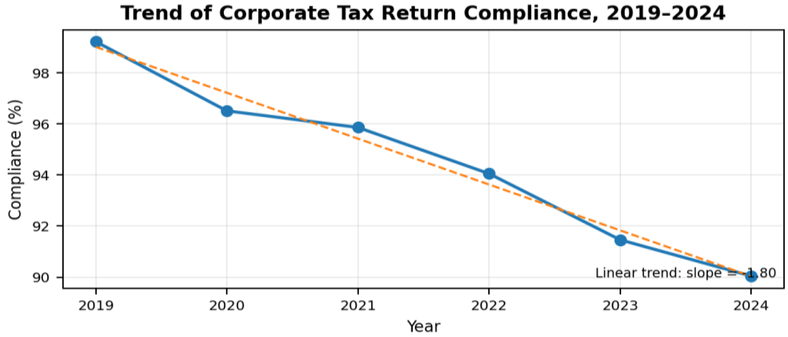


Source: Author's processing of KPP PMA Enam administrative data

Figure 1. Trend of Net Tax Revenue at KPP PMA Enam, 2019–2024

The trend indicates an overall increase in net tax revenue, with a temporary decline in 2020 followed by sustained recovery from 2021 to 2024.

Taxpayer Compliance

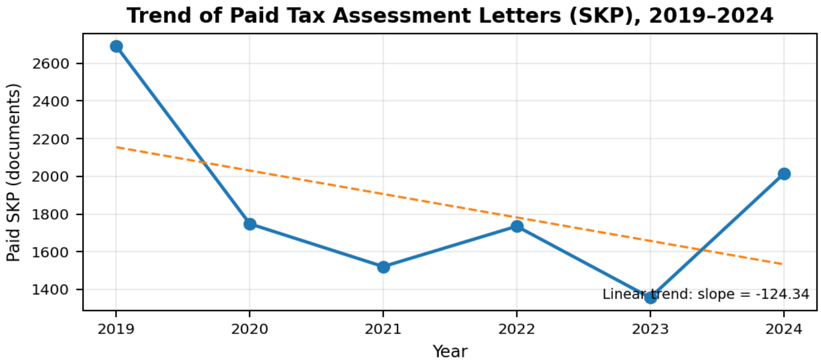


Source: Author's processing of KPP PMA Enam administrative data

Figure 2. Trend of Corporate Tax Return Compliance, 2019–2024

Corporate Tax Return submission compliance shows a consistent downward trend, falling from 99.22% in 2019 to 90.04% in 2024.

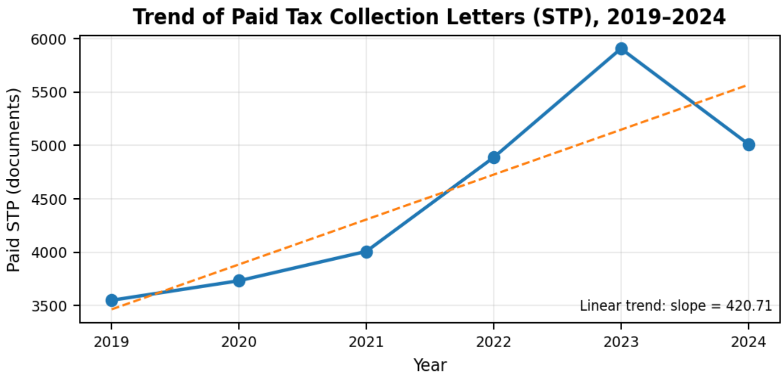
Tax Audits



Source: Author's processing of KPP PMA Enam administrative data
Figure 3. Trend of Paid Tax Assessment Letters (SKP), 2019–2024

Paid SKPs fluctuate over the observation period. The overall linear trend is downward, despite a rebound in 2024.

Administrative Sanctions



Source: Author's processing of KPP PMA Enam administrative data
Figure 4. Trend of Paid Tax Collection Letters (STP), 2019–2024

Paid STPs show an overall upward trend, reaching a peak in 2023 before declining in 2024 while remaining above the 2019 level.

Stationarity Test

Table 2. Stationarity Test Result

Variable	Level Prob.	First Difference Prob.	Conclusion
Ln Tax Revenue	0.7888	0.0152	Stationary at first difference (I(1))
Taxpayer Compliance	0.8111	0.1226	Not stationary
Ln Tax Audit	0.0659	0.3719	Not stationary
Ln Administrative Sanctions	0.6379	0.5532	Not stationary

Source: EViews processing.

The ADF test results show that Ln Tax Revenue is stationary at first difference, whereas taxpayer compliance, Ln Tax Audit, and Ln Administrative Sanctions remain non-stationary at first difference.

Multiple Linear Regression Results

Table 3. Multiple Linear Regression Results

Variable	Coefficient	t-Statistic	Probability
Taxpayer Compliance	-0.002539	-0.098089	0.9308
Ln Tax Audit	0.880210	4.305846	0.0499
Ln Administrative Sanctions	1.193719	2.508220	0.1289

Source: EViews processing.

The coefficient of Ln tax audits is 0.880210, indicating a positive relationship with Ln tax revenue. A 1% increase in tax audits is associated with an estimated 0.880% increase in Ln tax revenue, holding other variables constant. Its probability value of 0.0499 is below 0.05, indicating a positive and statistically significant effect. Meanwhile, the coefficient of Ln administrative sanctions is 1.193719, indicating that a 1% increase in administrative sanctions is associated with an estimated 1.194% increase in tax revenue, ceteris paribus. However, its probability value of 0.1289 exceeds 0.05, so the effect is positive but statistically insignificant. Overall, the regression results show that tax audits are the only independent variable with a statistically significant partial effect on tax revenue in the estimated model.

The multiple linear regression results indicate different directions and levels of statistical significance among the three independent variables. The coefficient of taxpayer compliance is −0.002539, indicating that a one-percentage-point increase in formal taxpayer compliance is associated with a 0.002539 decrease in Ln tax revenue, ceteris paribus. This negative direction suggests that formal compliance, as measured by Annual Corporate Tax Return submission, does not necessarily translate into higher tax payments. The probability value of 0.9308 is greater than 0.05, indicating that the effect is not statistically significant.

Simultaneous Test and Coefficient of Determination

The simultaneous test and coefficient of determination are presented together in this section. Table 5 presents the F-test, while Table 6 presents the coefficient of determination. The F-test produces an F-statistic of 8.421927 with a probability of 0.107985. Because the probability is greater than 0.05, taxpayer compliance, tax audits, and administrative sanctions do not jointly have a statistically significant effect on tax revenue at the 5% significance level.

Table 5. Simultaneous Test (F-test)

Test statistic	Value	Decision at $\alpha = 0.05$
F-statistic	8.421927	—
Prob(F-statistic)	0.107985	Not significant

Source: EViews processing.

Table 6. Coefficient of Determination (R^2)

Measure	Value	Interpretation
R-squared	0.926648 (92.66%)	Unadjusted explanatory power
Adjusted R-squared	0.816620 (81.66%)	Adjusted explanatory power
Unexplained variation	0.183380 (18.34%)	Factors outside the model

Source: EViews processing.

Table 6 shows an R-squared of 0.926648 (92.66%), meaning that, before adjustment, the model accounts for 92.66% of the variation in Ln tax revenue. The Adjusted R-squared of

0.816620 (81.66%) provides the more appropriate interpretation for a model with multiple independent variables and limited observations: after adjustment, 81.66% of the variation in Ln tax revenue is explained by taxpayer compliance, tax audits, and administrative sanctions, while the remaining 18.34% is attributable to factors outside the model.

The Effect of Taxpayer Compliance on Tax Revenue

The test results show that taxpayer compliance has a regression coefficient of −0.002539, a t-statistic of −0.098089, and a probability of 0.9308. Since the probability is greater than 0.05, taxpayer compliance does not have a significant effect on tax revenue. Therefore, H1 is rejected.

The negative coefficient indicates that an increase in taxpayer compliance is associated with a decrease in Ln tax revenue, holding the other variables constant. However, this relationship is not statistically significant.

The Effect of Tax Audits on Tax Revenue

Tax audits have a regression coefficient of 0.880210, a t-statistic of 4.305846, and a probability of 0.0499. Since the probability is less than 0.05 and the coefficient is positive, tax audits have a positive and significant effect on tax revenue. Therefore, H2 is accepted.

The positive coefficient indicates that an increase in Ln tax audits is associated with an increase in Ln tax revenue, holding the other variables constant.

The Effect of Administrative Sanctions on Tax Revenue

Administrative sanctions have a regression coefficient of 1.193719, a t-statistic of 2.508220, and a probability of 0.1289. The positive coefficient indicates a positive direction of the relationship; however, because the probability is greater than 0.05, the effect is not statistically significant. Therefore, H3 is rejected.

The positive coefficient indicates that an increase in Ln administrative sanctions is associated with an increase in Ln tax revenue, holding the other variables constant, but the relationship is not statistically significant.

CONCLUSION

This study examined the effect of taxpayer compliance, tax audits, and administrative sanctions on tax revenue at KPP PMA Enam during 2019–2024. The results show that taxpayer compliance does not have a significant effect on tax revenue. Tax audits have a positive and significant effect on tax revenue, while administrative sanctions have a positive direction but no significant effect. Simultaneously, the three independent variables do not have a significant effect on tax revenue at the 5% significance level. The Adjusted R-squared of 81.66% indicates that the variation in Ln tax revenue in the model is largely explained by the independent variables.

KPP PMA Enam is expected to maintain and improve the effectiveness of tax audits. Improvement in taxpayer compliance should also not be limited to formal compliance, such as SPT submission, but should include material compliance. Future studies are recommended to use a longer observation period, more observations, additional explanatory variables, and lag effects.

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