

## The Effect of Changes in Layers of Taxable Income Article 17 of the Law on Cost of Goods Sold, Reporting of Individual Tax Returns and Taxpayer Awareness of Income Tax Receipt at the Pratama Sawah Besar One Tax Service Office

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**ABSTRACT:** This study aims to determine the magnitude of the influence of changes in layers of taxable income Article 17 of the HPP Act, reporting of individual tax returns and awareness of taxpayers simultaneously on income tax receipts at KPP Pratama Sawah Besar One. This study used a quantitative method by distributing questionnaires to 145 respondents and using a purposive sampling technique. Data analysis was carried out by validation test, reliability test, classic assumption test, then the data was tested by multiple linear regression analysis, T test, F test, correlation coefficient (R), and coefficient of determination (R<sup>2</sup>). The results of this study are based on testing the hypothesis by using the T test and F test, changes in layers of taxable income under Article 17 of the HPP Law, individual SPT reporting and taxpayer awareness have a positive and significant effect on income tax receipts. The test results of the coefficient of determination (R<sup>2</sup>) of 0.883 can be stated that the Effect of Changes in Layers of Taxable Income Article 17 of the HPP Law (X1), Individual SPT Reporting (X2) and Taxpayer Awareness (X3) on Income Tax Receipts (Y) is 88.3%, the remaining 11.7% is influenced by other variables not examined in this study.

**Keywords:** Changes in Layers of Taxable Income Article 17 HPP Law, Individual SPT Reporting, Taxpayer Awareness, Income Tax Receipt, Law No.7 of 2021



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### INTRODUCTION

One type of tax that contributes the most to tax revenue is income tax (PPh). PPh is a tax imposed on individuals or companies on income received, including salaries, honoraria, wages, and so on. Income taxes have great potential for the government as a source of income for expenses

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([Cnossen, 2018](#); [Neisser, 2021](#); [Ordower, 2014](#)), one of which is Income Tax Article 21. Income Tax Article 21, which is also known as tax deductions, is applied to employees who have sufficient income in tax calculations in that country ([Blickenstorfer & Lichtsteiner, 2014](#); [Freebairn, 2012](#); [Xu, 2022](#)). The spread of the Covid-19 virus has had a significant impact on Indonesia's economic activity, causing changes in the structure of the State Revenue and Expenditure Budget (APBN) that has been passed, especially in terms of state revenues. In order to encourage the recovery of the national economy that has been affected by the Covid-19 pandemic, the Government of Indonesia has established a Bill on the Harmonization of Tax Regulations (RUU HPP) No. 7 of 2021 concerning Harmonization of Tax Regulations. This bill was approved at the DPR Plenary Session on 7 October 2021. The main objective of this bill, as emphasized in Article 1 paragraph (2), is to increase Indonesia's sustainable economic growth while supporting the acceleration of economic recovery through the creation of optimal fiscal conditions. The focus is on fixing the budget deficit and increasing the tax ratio. In addition, this bill also aims to reform Indonesia's tax system to make it fairer and provide legal certainty ([Basten et al., 2017](#); [K.P.M.G., 2019](#); [Kunze, 2012](#)).

With the passing of the HPP Law, the government plans to set a higher revenue target than the previous year. One way to do this is to increase state revenues through taxes. This is because 2022 is the last year in which the state budget deficit is allowed to exceed 3 percent, while in 2023 the deficit must be below 3 percent ([Majcen et al., 2009](#); [Rogers & Weller, 2014](#); [Ruggeri & Vincent, 2018](#)).

In order to boost state revenue from taxes, the government has developed several strategies, including changing the rates of several types of taxes. As a result of this strategy, several tax rates will change in early 2022. One of the changes in the tax provisions through the HPP Law is the introduction of a new tax rate for individuals. This new tax rate replaces the previous provisions stipulated in Article 17 of the Income Tax Law (PPh) ([González Canché, 2022](#); [Sölvi Kristjánsson, 2013](#); [Zhan et al., 2019](#)). The purpose of these changes is to protect people with lower middle incomes and at the same time provide opportunities for people with high incomes to contribute more. The government seeks to create a healthier and fairer tax system. This change also has an impact on the calculation of Article 21 Income Tax (PPh 21) for company employees. The table of changes to the layers of income tax rates based on the HPP Law which renews Article 17 paragraph (1) letter a of the PPh Law is as follows.

**Table I. Changes in Layers of Income Tax Rates**

UU PPH		UU HPP	
Layer of Taxable Income	Rate	Layer of Taxable Income	Rates
0 to IDR 50,000,000	5%	0 to IDR 60,000,000	5%
Above IDR 50,000,000 up to IDR 250,000,000	15%	Above IDR 60,000,000 up to IDR 250,000,000	15%
Above IDR 250,000,000 up to IDR 500,000,000	25%	Above IDR 250,000,000 up to IDR 500,000,000	25%

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Above Rp.500.000.000,-	30%	Above IDR 500,000,000 up to IDR 5,000,0000,000	30%
		Above IDR 5,000,000,000	35%

Source: Law Number 7 of 2021

From table I, there are two changes in provisions in the income tax rate. First, in the first layer the government increases the Taxable Income in a year from 0 to Rp. 50 million to 0 to Rp. 60 million. Second, there is the addition of a fifth layer in the tariff article 17 of the HPP Law, which previously only consisted of 4 layers. The fifth layer has a rate of 35% and applies to Taxable Income in a year above 5 billion Rupiah.

As a result of the first change, if previously an employee with Taxable Income of Rp. 60 million per year is subject to two layers of tax rates, namely 5% and 15%, so after the HPP Law, employees with Taxable Income of Rp. 60 million per year will only be subject to one layer of tax rates, namely 5%. This causes the amount of tax to be paid to be lower. Thus, this change protects those with low incomes, while those with high incomes are subject to higher taxes. This change in tax rates is the government's effort to create a fairer and healthier tax system, taking into account the ability of the people to pay taxes according to the income they receive ([Creedy & Sanz-Sanz, 2010](#); [Richardson & Taylor, 2015](#); [Samuel & Simon, 2011](#)).

With changes in the layer of tax rates, will affect the basis for filling out the Annual Tax Return (SPT) of Individual Taxpayers. The current taxation system in Indonesia is *Self Assessment System*, where the Taxpayer is given full trust to calculate, deposit, and report the amount of tax owed through the SPT.

*Self Assessment System* enable taxpayers to have a better understanding of the amount of income generated and enable them to calculate the amount of tax to be paid independently. In other words, the taxpayer has the responsibility to calculate the amount of tax payable based on the applicable tax rate and report it through the SPT.

One indicator of increasing tax revenue is the level of compliance in submitting Annual Tax Return (SPT) reports. Annual SPT reporting can be done electronically through various channels provided by the Ministry of Finance and third parties, such as *e-filling*, *e-form*, *e-SPT*, and *e-filling of Tax Application Service Providers (PJAP)*.

**Table II. WPOP Compliance Ratio in Submitting Annual Income Tax Returns (SPT) 2018-2022**

Year	Number of WPOP Required to Submit SPT	Number of WPOP Reporting SPT	Compliance Ratio
2018	10.867	10.307	94,85%
2019	11.871	9.406	79,24%
2020	12.242	10.562	86,28%

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2021	13.143	10.285	78,25%
2022	12.543	9.731	77,58%

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Source: KPP Pratama Sawah Besar One (Author Processed, 2023)

Based on the data in Table II, it can be concluded that the ratio of individual taxpayer compliance in reporting SPT at KPP Pratama Sawah Besar One shows that from 2018-2022 it has not been able to reach the target based on the number of registered WPOPs who are required to report SPT. This causes tax revenue to be less than optimal. Another cause of sub-optimal revenue is the lack of awareness of taxpayers and understanding the importance of tax revenue as something that can help build infrastructure for the community.

Taxpayer awareness includes individual understanding which is reflected in their thoughts, attitudes, and behavior regarding taxation rights and obligations. This awareness involves understanding that taxes have an important role in state financing. People need to realize that as citizens, they have an obligation as taxpayers to report and pay taxes consciously, without coercion. The higher the level of awareness of the taxpayer, it will increase tax revenue. Therefore, it is necessary to carry out counseling regarding tax knowledge to taxpayers so that they are obedient and obedient to their tax obligations ([Liu et al., 2011](#); [Rahmi et al., 2022](#); [Wijaya & Sunaryo, 2020](#)).

Because the change in the taxable income layer of Article 17 of the Law on Harmonization of Tax Regulations is the latest and ongoing regulation, the researchers are interested in making individual taxpayers at KPP Pratama Sawah Besar One the population in this study. Researchers want to analyze the level of change in layers of taxable income Article 17 of the HPP Law, Individual SPT Reporting and Taxpayer Awareness at KPP Pratama Sawah Besar One. These issues and statements will affect the level of personal income tax receipts in 2023.

The purpose of this research, firstly, is to analyze the effect of changes in layers of taxable income under Article 17 of the HPP Law on Income Tax Receipts at KPP Pratama Sawah Besar One, the second is to analyze the Effect of Reporting Individual SPTs on Income Tax Receipts at KPP Pratama Sawah Besar One, the third analyzes the Effect of Taxpayer Awareness on Income Tax Receipt at KPP Pratama Sawah Besar One, and the fourth analyzes the Effect of Changes in Layers of Taxable Income Article 17 of the HPP Law, Individual SPT Reporting and Taxpayer Awareness simultaneously on Tax Receipts Income at KPP Pratama Sawah Besar One.

Tax is an obligation to include a portion of the wealth of the state treasury caused by a condition, event, and action that gives a certain position, but not as a punishment, according to regulations set by the government and can be enforced, but there is no direct reciprocal service from the state, to maintain general well-being ([Basson, 2015](#); [Bird-Pollan, 2016](#); [Bosman, 2020](#); [Brunner et al., 2013](#); [Muller, 2010](#)).

According to Andriani (Ramandey, 2020) states that taxes are contributions to the State (which can be forced) which are owed by those who are obliged to pay them according to the regulations, with no achievement back, which can be directly appointed, and whose use is to finance expenses – general expenditures related to the duty of the state to administer the government.

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From this definition, it can be concluded that taxes are an obligation of the people that must be paid to the state treasury by government regulations and utilized for state purposes.

PPH Article 21, which is also known as Income Tax Article 21, is a type of tax that is imposed on income earned by individual domestic Tax Subjects in connection with the work, services and activities carried out. Income that is included in the PPh Article 21 object includes salaries, wages, honorarium, allowances, and other payments in various names and forms, which are received by individuals as compensation for work, position, services, or activities carried out by the provisions of Article 21 of the Law. -Income Tax Act.

The latest Progressive Tax Rate has been applied for the imposition of Individual Income Tax as outlined in Law Number 7 of 2021 Article 17, The tax rate applied to Taxable Income for domestic individual taxpayers is as follows:

**Table III. Latest PPH 21 Tariff (HPP Law No. 7 of 2021 Article 17)**

Layer of Taxable Income	Tax Rates
up to IDR 60,000,000.00 (sixty million rupiah)	5 % (five percent)
above IDR 60,000,000.00 (sixty million rupiah) up to IDR 250,000,000.00 (two hundred and fifty million rupiah)	15 % (fifteen percent)
above IDR 250,000,000.00 (two hundred and fifty million rupiah) up to IDR 500,000,000.00 (five hundred million rupiah)	25 % (twenty five percent)
above IDR 500,000,000.00 (five hundred million rupiah) up to IDR 5,000,000,000.00 (five billion rupiah)	30 % (thirty percent)
above IDR 5,000,000,000.00 (five billion rupiah)	35 % (thirty five percent)

**Source: Law Number 7 of 2021**

The latest Tax Law which regulates Personal Income Tax rates or Article 21 Income Tax rates is a revision of the Income Tax Law that is [UU no. 36 of 2008](#) in the HPP Law, namely Law Number 7 of 2021. Changes in PKP rates and layers of PKP on Personal Income Tax in the HPP Law can calculate **Personal Income Tax Article 21 is lower** compared to when it was still using calculations according to the Personal Income Tax rate in the Income Tax Law.

Judging from the latest Tax Law, there has been a change in the first layer, namely the previous provision was up to Rp. 50,000,000.00 (fifty million rupiah) changed to Rp. 60,000,000.00 (sixty million rupiah). That is, this is a relief given to the community. If people have a year's income, after deducting PTKP, less than Rp. 60,000,000.00 (sixty million rupiahs), for example Rp. 59,000,000.00, according to this new provision, a rate of only 5% is imposed.

Tax Return (SPT) is a letter used by taxpayers to report the calculation and/or payment of taxes, tax objects and/or non-tax objects and/or assets and obligations by the provisions of the tax laws and regulations (Mardiasmo 2016).

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Notification Letter (SPT) is a letter used by taxpayers to report the calculation and payment of tax owed according to the provisions of the tax laws and regulations (Lazarus Ramandey: 2020).

The deadline for submitting a notification letter (SPT) in article 3 paragraph 3 of the KUP Law is set as follows:

- 1) Periodic SPT, no later than 20 (twenty) days after the end Tax period,
- 2) Annual SPT PPh Individual Taxpayers no later than 3 months after the end of the Tax Year,
- 3) Annual SPT PPh Corporate Taxpayer, no later than 4 months after the end of the Tax Year.

According to [Muliari in Astana & Merkusiwati \(2017\)](#), "taxpayer awareness is a person's good faith to fulfill the obligation to pay taxes voluntarily."

According to Safri Nurmantu quoted by [Ony and Gartina \(2015\)](#) states that "The definition of Taxpayer Awareness is the awareness of the taxpayer stating a positive assessment of the taxpayer community on the implementation of state functions by the government will move the public to fulfill their obligations to pay taxes."

According to Siti Kurnia Rahayu (2017) states that: "Taxpayer awareness is a condition in which taxpayers understand and understand the meaning, function and purpose of paying taxes to the state. Taxpayers are required to pay and report taxes related to taxpayer obligations according to Law Number 16 of 2009."

According to Jatmiko in Setiawan's research (2017), "Taxpayer awareness of the function of tax as state financing is urgently needed to increase taxpayer compliance, so that the problem of taxpayer awareness is an issue that is quite important to pay attention to."

From the two definitions above, the researcher concludes that Taxpayer Awareness includes a person's good intentions because he has a positive view of the implementation of state functions and has an understanding of the obligation to pay taxes.

According to [Resa Wandira \(2017\)](#), "Income Tax Receipt as stated in Law No. 36 of 2008 is revenue sourced from tax installments in the current year which has been paid by the taxpayer and carried out every month".

Meanwhile, according to Siti Kurnia Rahayu (2017), "Tax Revenue is a tax collected which is grouped into central taxes, customs and excise, regional taxes, as well as regional levies and other non-tax revenues." The sources of tax revenue include:

- 1) Income Tax (PPh)
- 2) Value Added Tax (VAT)
- 3) Sales Tax on Luxury Goods (PPnBM)
- 4) property tax
- 5) International Trade Tax
- 6) Stamp Duty

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From the two definitions above, the researcher concludes that Tax Revenue is a collection of taxes collected from tax subjects on income received in one year and is a source of state finance for financing the state budget.

Judging from the type of variable. So here includes a causal relationship that is a variable can affect other variables. The government made changes, especially in tax regulations, to increase tax revenues. The tax rate is the percentage used as the basis for calculating the amount of tax to be paid. Determination of a country's tax rate depends on the country's economic conditions and the ability of the people to pay taxes. High tax rates can have an impact on low tax compliance. According to [Andi Nurmansyah Ramdan \(2017\)](#), one way for the government to improve tax compliance is to reduce the rates charged.

In determining the amount of tax rates, government policy plays an important role. For the government, high tax rates make it easier to obtain tax revenue. However, for the community as taxpayers, high tax rates can reduce the ability of their budget to meet their needs. Low tax rates can increase the utility of taxpayers and encourage their initiative to report income to the tax administration. Conversely, high tax rates can reduce the level of utility of taxpayers and make them less compliant in paying taxes (Andi, 2017).

Research conducted by [Zain Angga Pramana \(2021\)](#) shows that there is a positive and insignificant effect of changes in Article 21 PPh rates on receipt of Article 21 Income Tax, where the results show that Article 21 PPh rates cannot increase Article 21 PPh. carried out by [Yuni Setyowati \(2022\)](#) states that changes in OP PPh rates have no significant effect on taxpayer compliance.

According to principle *self assessment system* adopted in Indonesia, where taxpayers must calculate, deposit and report the taxes owed themselves to the Tax Service Office (KPP) or self-report through the *dijonline* web. SPT reporting by taxpayers is the main support in implementation *self assessment system* and is a form of accountability for tax obligations that have been fulfilled by the taxpayer in a Tax Period, Tax Year or Part of a Tax Year. By fulfilling the obligations of taxpayers in reporting the Annual SPT Individuals can increase tax revenue so that targets that have been planned previously can be achieved. Previous research conducted by [Ayu Suharsiyah \(2017\)](#) concluded that the submission of an individual's annual SPT does not have a significant effect on individual income tax receipts. Then [Reka Afriani Lubis's research \(2018\)](#) also states that the submission of Annual Individual SPTs does not significantly affect Individual Income Tax Receipts at KPP Pratama Medan Petisah.

Taxpayer awareness is a very important factor in increasing tax revenue because the more people realize the importance of paying taxes, the better participation will be created in supporting the country's development. To achieve maximum tax revenue, not only the role of the Directorate General of Taxes or tax officers is needed, but also the active role of the taxpayers themselves.

Previous research conducted by [Nafisa Ischabita, Hardiwinoto, & Nurcahyono \(2022\)](#) concluded that Taxpayer Awareness has a positive and significant effect on Tax Revenue. Another study by [Jarkoni & Irene Septy Hariansyah \(2022\)](#) also shows that Taxpayer Awareness has a positive and significant influence on Individual Income Tax Receipts at KPP Pratama Cibitung, with a

correlation coefficient of 0.618. This proves that the higher the level of awareness held by taxpayers, the more positive their perception of taxes will be.

Changes in the Layers of Taxable Income Article 17 of the HPP Law, Reporting of SPT Individuals and Taxpayer Awareness can affect Income Tax Receipts. The PPh rate has an inseparable relationship with the Annual Tax Return. The higher the income of the taxpayer, the higher the tax imposed by the taxpayer by the tax rates in the HPP Law. Taxpayers who are subject to deductions from PPh 21 rates must report their SPT as a form of their responsibility. Likewise, an increase in the reported Annual Tax Return (SPT) will increase Income Tax Receipts. This will also apply when a decrease in taxpayer reporting will result in a decrease in income tax revenue. One of the factors causing a decrease in taxpayer compliance in reporting SPT is the lack of awareness of taxpayers. Increasing taxpayer awareness of their tax obligations will also affect the realization of high tax revenues. The government implements changes, especially regulations related to taxation aiming to increase the amount of tax revenue. Where the determination of the layer of taxable income, reporting of notification, and Taxpayer Awareness will determine the level of income tax revenue.

## **METHOD**

This study uses a quantitative approach to measure the effect of changes in layers of taxable income Article 17 of the HPP Law, Individual SPT Reporting and Taxpayer Awareness on Income Tax Receipts at KPP Pratama Sawah Besar One. According to Sugiyono (2018: 13), "Quantitative data is a research method that is based on positivistic (concrete data), research data is in the form of numbers that will be measured using statistics as a counting test tool, related to the problem being researched to produce a conclusion." This approach adopts a positivistic philosophy that is used to study a particular population or sample.

In this case, the type of research chosen is descriptive research. Where this descriptive study aims to describe the effect of the independent variables on the dependent variable. Testing this effect will use statistical functions as an analytical tool.

There are two variables used in this study, namely:

a. Independent Variable (Free Variable)

According to Tritjahjo Danny Soesilo, an independent variable is a variable that can affect or cause changes or the emergence of the dependent (bound) variable. The independent variables in this study are Changes in Layers of Taxable Income Article 17 of the HPP Law (X1), Individual SPT Reporting (X2), and Taxpayer Awareness (X3).

b. Dependent Variable

According to Tritjahjo Danny Soesilo, the dependent variable is a variable that is affected or becomes a result because of the independent variables. So that the existence of this dependent variable depends on the magnitude of the independent variable. The dependent variable used in this study is Income Tax Revenue (Y).

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The population in this study is all individual taxpayers who are registered at KPP Pratama Sawah Besar One, totaling 39,208 individual taxpayers. The researcher used a sample taken from the population, namely individual taxpayers registered at KPP Pratama Sawah Besar One with the obligation to report annual tax returns or e-filing users. For this reason, samples taken from the population must be truly representative.

Determining the number of representative samples according to Hair et.al (2014) depends on the number of indicators multiplied by 5. The number of samples in this study is:

$$\begin{aligned} N(\text{sample}) &= \Sigma \text{ indicator} \times 5 \\ N &= 29 \times 5 \\ &= 145 \end{aligned}$$

Where:

N : Sample  
 $\Sigma \text{ indicator} \times 5$  : The number of indicators in the variable grid

So, based on the calculation above, the number of samples used in this study was obtained as many as 145 respondents.

Data analysis using *Statistical Product and Service Solutions (SPSS) 27 for Windows*, which focuses on processing research data with Quantitative Analysis with descriptive data. The Quantitative Analysis Method is a method of analyzing data collected in the form of numbers or score answers from the respondents who are the research sample. While descriptive analysis, to determine the effect of changes in layers of taxable income Article 17 of the HPP Law, Individual SPT Reporting, and Taxpayer Awareness on Income Tax Receipts at KPP Pratama Sawah Besar One describes research indicators that use criteria that refer to the average questionnaire category scores obtained by respondents.

## RESULT AND DISCUSSION

Research on the effect of Changes in Layers of Taxable Income Article 17 of the HPP Law, Individual SPT Reporting, and Taxpayer Awareness of Income Tax Receipts, in obtaining research respondents, 145 questionnaires were distributed to individual taxpayers at KPP Pratama Sawah Besar Satu .

### Changes in Layers of Taxable Income Article 17 HPP Law (X1)

Changes to the Layer Levels of Article 17 of the HPP Law (PPh 21) may involve several aspects, such as adjusting tax rates, adding or reducing the number of layers, or setting the amount of income imposed on each layer.

The author has recapitulated the score of each statement on the Variable Layer of Change of Taxable Income Article 17 of the HPP Law (X1) using the formula  $M = \sum f(x) / n$ . More details can be seen in the recapitulation table as follows:

**Table IV. Variable Score Recapitulation of Changes in Layers of Taxable Income Article 17 HPP Law (X1)**

No	Statement	Mean	Category
1	Changes to the first layer of PPh rates (5% rate with PKP 0-60 million) are determined fairly and fairly by adjusting the income of the taxpayer	4,44	Very good
2	Changes to the fifth layer of PPh rates (35% rate with PKP above 5 billion) are determined fairly and fairly by adjusting the income of the taxpayer	4,15	Good
3	Taxpayers can pay taxes according to the new applicable rates	4,23	Very good
4	The applicable tax change policy motivates taxpayers to pay taxes on time	4,30	Very good
5	The new rate that applies it makes it easier for taxpayers to pay taxes	4,20	Good
6	With the new tariff that applies, taxpayers do not feel burdened to pay taxes	4,20	Good
7	The greater the value of income, the higher the tax that needs to be paid	4,31	Very good
8	The size of my income is not a barrier to paying taxes	4,44	Very good
9	The greater the value of income, the higher the value/percentage of the tax rate imposed	4,15	Good
10	The amount of tax imposed is by the income level of the taxpayer	4,23	Very good
11	Low tax rates can increase the utility (usefulness) of the taxpayer to provide initiative in reporting income to the tax administration	4,30	Very good
12	Changes in tax rates greatly affect the level of utility (usefulness) of the taxpayer	4,20	Good

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13	High tax rates can reduce the level of utility (usefulness) of taxpayers so that non-compliance arises which affects the increase in tax revenue	4,20	Good
14	Increasing the utility (usability) of taxpayers has a major influence on tax revenues	4,31	Very good
<b>Mean Score</b>		59,66/14 = 4,26	Very good

**Source: Data processed by the author, 2023**

Based on Table IV above, the average score on the Variable Change of Layer of Taxable Income Article 17 of the HPP Law is 4.26. This figure is included in the Very Good category.

**a. Individual SPT Reporting (X2)**

Reporting SPT in a timely and correct manner is the obligation of the taxpayer to comply with tax regulations and maintain compliance with the applicable tax system.

The author has recapitulated the score of each statement on the Individual SPT Reporting variable (X2) using the formula  $M = \sum f(x) / n$ . More details can be seen in the recapitulation table as follows:

**Table V Recapitulation of Individual SPT Reporting Variable Scores (X2)**

No	Statement	Mean	Category
1	By implementing its- <i>filling</i> , the SPT reporting process becomes faster with an internet network without the need to come directly to the KPP	4,02	Good
2	SPT reporting speed through- <i>filling</i> faster than reporting SPT manually	4,28	Very good
3	Implementing <i>ite-filling</i> makes it easier for me to fill in SPT	4,28	Very good
4	When filling out SPT <i>viae-filling</i> often without interruption	4,20	Good
5	By implementing <i>ite-filling</i> , I feel it is made easy without being confused about calculating the tax payable correctly	4,08	Good
6	With an applied filling, the calculation of tax is done quickly because it uses a computer system	4,20	Good
7	I always carry out the obligation to report taxes (SPT) with statutory provisions	4,12	Good
8	I always obediently report taxes as a form of obligation	4,22	Very good
9	I always report the completed SPT on time	4,25	Very good
10	I have never delayed reporting taxes to avoid administrative sanctions	4,23	Very good
11	I always report the Annual SPT correctly, honestly, and as it is	4,02	Good
12	I always enter data in the SPT correctly, honestly, and as is	4,28	Very good

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13	I believe that the SPT reporting system maintains the security and confidentiality of taxpayer personal data	4,28	Very good
14	I believe that the SPT reporting system maintains the security and confidentiality of taxpayer information	4,20	Good
15	Taxpayer satisfaction can increase their confidence to report their taxes back	4,08	Good
16	I have never been disappointed by the SPT reporting system	4,20	Good
17	Technology readiness can increase the confidence of taxpayers to report their taxes	4,12	Good
18	The tax reporting system is free from difficulties, constraints, and problems	4,22	Very good
<b>Mean Score</b>		75,28/18 = 4,18	Good

**Source: Data processed by the author, 2023**

Based on Table V above, the average score on the Individual SPT Reporting Variable is 4.18. This figure is included in the Good category.

**b. Taxpayer Awareness (X3)**

Taxpayer awareness refers to the level of awareness and obedience of taxpayers toward their obligations in paying taxes by applicable regulations.

The author has recapitulated the score of each statement on the Taxpayer Awareness variable (X3) using the formula  $M = \sum f(x) / n$ . More details can be seen in the recapitulation table as follows:

**Table VI Recapitulation of Taxpayer Awareness Variable Scores (X3)**

No	Statement	Mean	Category
1	I know the function of taxes as state development.	4,17	Good
2	I feel confident that the taxes I have paid are being used for development.	4,26	Very good
3	I know the use of taxes in the provision of public goods.	4,31	Very good
4	I feel the use of taxes in the real provision of public goods.	4,24	Very good
5	I understand the tax provisions.	4,22	Very good
6	I know that paying taxes is the obligation of every citizen, especially those who already have an NPWP	4,25	Very good
7	I understand the sanctions for neglecting tax obligations	4,28	Very good
8	I fulfill my tax obligations on time without the influence of others	4,30	Very good
9	I am still obedient in paying taxes by applicable regulations, regardless of financial condition	4,46	Very good

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10	I do not feel burdened in paying taxes	4,36	Very good
11	I fill out the form according to the income I generate without reducing or exaggerating	4,15	Good
12	I have never changed the income value on the form to reduce the tax charged.	4,16	Good
<b>Mean Score</b>		51,16/12 = 4,26	Very good

**Source: Processed by the author, 2023**

Based on Table VI above, the average score on the Taxpayer Awareness Variable is 4.26. This figure is included in the Very Good category.

**c. Income Tax Receipt (Y)**

Income tax revenue is a source of income for the government in carrying out its public functions and is used to finance various public programs and services, such as infrastructure, education, health, defense, and others.

The writer has recapitulated the score of each statement on the variable Income Tax Revenue (Y) using the formula  $M = \sum f(x) / n$ . More details can be seen in the recapitulation table as follows:

**Table VII. Income Tax Receipt Variable Score Recapitulation (Y)**

No	Statement	Mean	Category
1	Income tax Individual taxpayers with employee status increase income tax revenue	4,13	Good
2	Taxpayers with employee status pay income tax	4,36	Very good
3	Income tax Individual taxpayers with non-employee status increase income tax revenue	4,34	Very good
4	Taxpayers with non-employee status pay income tax	4,31	Very good
5	The amount of income tax paid by the taxpayer will increase tax revenue	4,17	Good
6	Taxpayers deposit income tax by laws and regulations	4,22	Very good
7	Tax revenue will be achieved with public awareness as taxpayers	4,17	Good
8	The higher the integrity of the tax authorities, the higher the tax revenue	4,29	Very good
9	If there is a deficiency in paying taxes, the DGT issues an Underpaid Tax Assessment Letter (SKPKB) so that the taxpayer pays it off immediately.	4,13	Good

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10	When there is an excess in tax payments, the taxpayer is given 2 choices, namely compensation (calculated in the next tax year) or refund (returned in the form of money).	4,36	Very good
11	The role of tax revenue is very important for the development of a country	4,34	Very good
12	The role of tax revenue is aimed at the welfare of infrastructure development and encouraging economic growth	4,31	Very good
13	Increasing tax revenue plays an important role in increasing the independence of government financing	4,17	Good
14	The role of tax revenues in increasing self-sufficiency in government financing can spur the rate of economic growth to improve	4,22	Very good
<b>Mean Score</b>		59,52/14 = 4,25	Very good

**Source: Processed by the author, 2023**

Based on Table VII above, the average score on the Income Tax Acceptance Variable is 4.25. This figure is included in the Very Good category.

### Instrument Test

The research instrument is the means used to collect data in a study and measure the phenomena associated with the variables being studied. To ensure that the data obtained is valid and reliable, the research instrument must go through a process of testing its validity and reliability.

#### 1. Validity test

**Table VIII. Validity Test Results**

Variable	Question Items	Corrected Item Statement Total Correlation	R Table	Is.
Changes in Layers of Taxable Income Article 17 HPP Law (X1)	X1.1	0,503	0,163	Valid
	X1.2	0,407	0,163	Valid
	X1.3	0,377	0,163	Valid
	X1.4	0,645	0,163	Valid
	X1.5	0,646	0,163	Valid
	X1.6	0,786	0,163	Valid
	X1.7	0,657	0,163	Valid
	X1.8	0,503	0,163	Valid
	X1.9	0,407	0,163	Valid

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	X1.10	0,377	0,163	Valid
	X1.11	0,645	0,163	Valid
	X1.12	0,646	0,163	Valid
	X1.13	0,786	0,163	Valid
	X1.14	0,657	0,163	Valid
Individual SPT Reporting (X2)	X2.1	0,422	0,163	Valid
	X2.2	0,648	0,163	Valid
	X2.3	0,666	0,163	Valid
	X2.4	0,563	0,163	Valid
	X2.5	0,626	0,163	Valid
	X2.6	0,512	0,163	Valid
	X2.7	0,614	0,163	Valid
	X2.8	0,758	0,163	Valid
	X2.9	0,693	0,163	Valid
	X2.10	0,489	0,163	Valid
	X2.11	0,422	0,163	Valid
	X2.12	0,648	0,163	Valid
	X2.13	0,666	0,163	Valid
	X2.14	0,563	0,163	Valid
	X2.15	0,626	0,163	Valid
	X2.16	0,512	0,163	Valid
	X2.17	0,614	0,163	Valid
	X2.18	0,758	0,163	Valid
Taxpayer Awareness (X3)	X3.1	0,383	0,163	Valid
	X3.2	0,436	0,163	Valid
	X3.3	0,399	0,163	Valid
	X3.4	0,462	0,163	Valid
	X3.5	0,507	0,163	Valid
	X3.6	0,306	0,163	Valid
	X3.7	0,480	0,163	Valid
	X3.8	0,504	0,163	Valid
	X3.9	0,507	0,163	Valid
	X3.10	0,470	0,163	Valid
	X3.11	0,585	0,163	Valid
	X3.12	0,551	0,163	Valid
Income Tax Receipt (Y)	Y.1	0,637	0,163	Valid
	Y.2	0,841	0,163	Valid
	Y.3	0,861	0,163	Valid
	Y.4	0,862	0,163	Valid
	Y.5	0,776	0,163	Valid
	Y.6	0,502	0,163	Valid

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Y.7	0,776	0,163	Valid
Y.8	0,799	0,163	Valid
Y.9	0,637	0,163	Valid
Y.10	0,841	0,163	Valid
Y.11	0,861	0,163	Valid
Y.12	0,862	0,163	Valid
Y.13	0,776	0,163	Valid
Y.14	0,502	0,163	Valid

**Source: Data processed with SPSS 27, 2023**

Based on Table VIII SPSS data analysis on the variable Layer of Change of Taxable Income Article 17 of the HPP Law (X1), Individual SPT Reporting (X2), Taxpayer Awareness (X3), and Income Tax Receipt (Y) obtained a correlation value indicating that the value of R Count is greater than R Table, which is above 0.163. From these results, it can be concluded that all instrument statements on the variables above are declared valid.

## 2. Reliability Test

**Table IX Reliability Test Results**

Variable	Alpha	Cronbach's Alpha	Is.
Changes in Layers of Taxable Income Article 17 HPP Law (X1)	0,60	0,830	Reliable
Individual SPT Reporting (X2)	0,60	0,891	Reliable
Taxpayer Awareness (X3)	0,60	0,659	Reliable
Income Tax Receipt (Y)	0,60	0,942	Reliable

**Source: Data processed with SPSS 27, 2023**

Based on Table IX, it can be seen that all variables, namely the Variable Layer of Change of Taxable Income Article 17 of the HPP Law (X1), Individual SPT Reporting (X2), Taxpayer Awareness (X3), and Income Tax Receipt (Y) have calculation results *Cronbach's Alpha (a)* > 0.60. So it can be concluded that the variables in this study are declared reliable.

### Classic assumption test

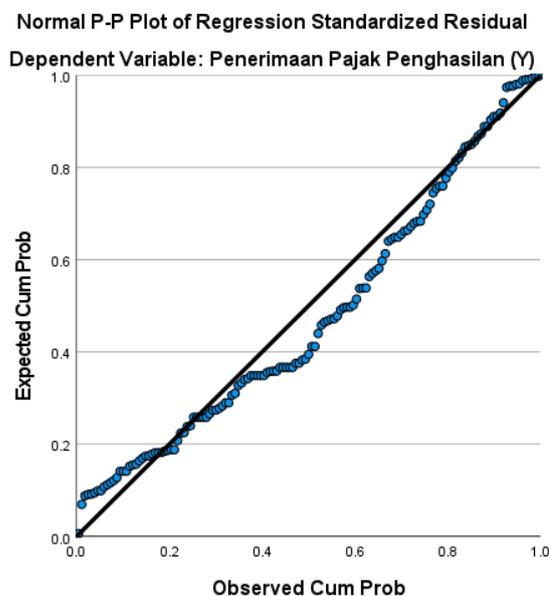
The classical assumption test is a series of assumptions that must be met in certain statistical analyses, especially in the linear regression assumption model. Models that meet the assumptions of linear regression are called models that are BLUE (*Blue Linear Unbiased Estimator*). To obtain a model that BLUE In this study several assumptions must be met by the model, which can be seen in the following description:

#### 1. Normality test

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In using the SPSS 27 for Windows program, the results of the Normal Probability Plot will provide a visual picture that makes it easier to make decisions about whether the data is normally distributed or not. The following can be seen in the image below:



**Figure I. Normality Test Results**

Source: Data processed with SPSS 27, 2023

Based on Figure I, it can be seen that the data points spread around the diagonal line and follow the direction of the diagonal line. By following the basis of decision-making, it can be concluded that the data in this regression model meets the assumption of data normality.

**2. Multicollinearity Test**

The multicollinearity test was carried out using SPSS 27 for Windows, the following results were obtained:

**Table X. Multicollinearity Test Results**

**Coefficients**

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	7.345	3.343		2.197	.030		
	Changes to the PKP Layer Article 17 of the HPP Law (X1)	.171	.029	.201	5.955	.000	.730	1.369

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Individual Reporting (X2)	SPT	.610	.026	.812	23.858	.000	.719	1.390
Taxpayer Awareness (X3)	Awareness	.176	.050	.144	3.514	.000	.977	1.023

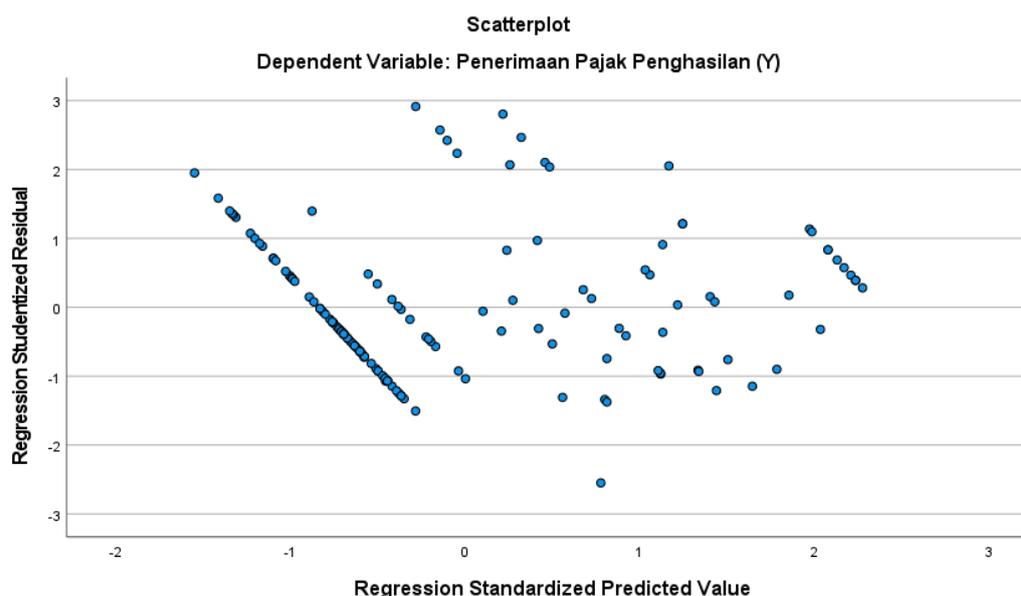
a. Dependent Variable: Income Tax Receipt (Y)

**Source: Data processed with SPSS 27, 2023**

Based on Table X, it can be seen that the Tolerance value in the Change in Layers of Taxable Income variable Article 17 of the HPP Law (X1) is  $0.730 > 0.10$  and the VIF value is  $1.369 < 10.00$ . The tolerance value for the individual SPT reporting variable (X2) is  $0.719 > 0.10$  and the VIF value is  $1.390 < 10.00$ . The tolerance value for the variable Taxpayer Awareness (X3) is  $0.977 > 0.10$  and the VIF value is  $1.023 < 10.00$ . This shows that these variables do not have a strong linear dependence on one another so multicollinearity does not occur.

### 3. Heteroscedasticity Test

The heteroscedasticity test was conducted to evaluate whether the variables used have uniform (homogeneous) or not (heterogeneous) variants.



**Figure II. Heteroscedasticity Test Results**

**Source: Data processed with SPSS 27, 2023**

Based on Figure II of the Scatterplot Graph, it can be seen that there is a pattern showing the data points are scattered and not consistently collected above or below.

### Hypothesis testing

The hypothesis testing process aims to test the validity of the hypothesis that has been proposed. The hypothesis itself is a temporary statement that can be tested through data collection and

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analysis or is an assumption about the relationship between two or more variables. Hypothesis testing is carried out to prove whether or not there is a relationship between the independent variable and the dependent variable.

In this study, there are several methods used to test hypotheses, such as Multiple Linear Regression, T-Test, F Test, Analysis of the Correlation Coefficient (R), and the Coefficient of Determination (R)<sup>2</sup>. The results of some of these tests can be explained as follows:

**a. First Hypothesis Test**

The first hypothesis states that there is a positive and significant effect between changes in the taxable income layer of Article 17 of the HPP Law on income tax receipts at KPP Pratama Sawah Besar One.

**Table XII T Test Results (Partial)  
Changes in Layers of Taxable Income Article 17 HPP Law (X1) Against Income Tax Receipts (Y)**

**Coefficients**

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	27.836	3.324		8.373	.000
	Changes to the PKP Layer Article 17 of the HPP Law (X1)	.532	.055	.626	9.604	.000

a. Dependent Variable: Income Tax Receipt (Y)

**Source: Data processed with SPSS 27, 2023**

Based on Table XII, it can be seen that the T count is 9.604 > T table 1.976 and the sig value is 0.000 < 0.05, it can be concluded that the Change in Layers of Taxable Income Article 17 of the HPP Law (X1) has a positive and significant effect on Income Tax Revenue (Y). So that the first hypothesis (H1) can be proven with Ho being rejected and Ha is accepted.

**Table XIII Correlation Coefficient Analysis Results (R) (Partial)  
Changes in Layers of Taxable Income Article 17 HPP Law (X1) Against Income Tax Receipts (Y)**

**Correlations**

	Income Tax Receipt (Y)	Changes to the PKP Layer Article 17 of the HPP Law (X1)
Pearson Correlation	1.000	.626
Income Tax Receipt (Y)		
Changes to the PKP Layer Article 17 of the HPP Law (X1)	.626	1.000
Sig. (1-tailed)		
Income Tax Receipt (Y)	.000	
Changes to the PKP Layer Article 17 of the HPP Law (X1)	.000	
N		
Income Tax Receipt (Y)	145	145
Changes to the PKP Layer Article 17 of the HPP Law (X1)	145	145

**Source: Data processed with SPSS 27, 2023**

Based on Table XIII, it can be seen that the sig value is  $0.000 < 0.05$  and the correlation value is  $0.626$ , which is included in the coefficient interval of  $0.600-0.799$ , so it can be concluded that there is a correlated relationship between the variable Changes in Layers of Taxable Income Article 17 of the HPP Law (X1) to Income Tax Receipt (Y) with a strong relationship level.

**Table XIV Results of the Coefficient of Determination (R<sup>2</sup>)  
Changes in Layers of Taxable Income Article 17 HPP Law (X1) Against Income Tax Receipts (Y)**

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. The error of the Estimate
1	.626 <sup>a</sup>	.392	.388	3.629

a. Predictors: (Constant), Changes in PKP Layers Article 17 HPP Law (X1)

b. Dependent Variable: Income Tax Receipt (Y)

**Source: Data processed with SPSS 27, 2023**

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Based on Table XIV, it can be seen that the R Square value is 0.392, meaning that the effect of the Variable Changes in Layers of Taxable Income Article 17 of the HPP Law (X1) on Income Tax Receipts (Y) is  $0.392 \times 100\% = 39.2\%$ . While the remaining 60.8% is influenced by other variables not examined in this study.

**b. Second Hypothesis Test**

The second hypothesis states that there is a positive and significant effect between individual SPT reporting on income tax receipts at KPP Pratama Sawah Besar one.

**Table XV T Test Results (Partial)  
Reporting of SPT of Individuals (X2) Against Income Tax Receipt (Y)**

**Coefficients**

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	7.383	1.834		4.025	.000
Individual SPT Reporting (X2)	.693	.024	.923	28.583	.000

a. Dependent Variable: Income Tax Receipt (Y)

**Source: Data processed with SPSS 27, 2023**

Based on Table XV, it can be seen that the T count is  $28.583 > T$  table 1.976 and the sig value is  $0.000 < 0.005$ , it can be concluded that the Reporting of Individual SPT (X2) has a positive and significant effect on Income Tax Receipts (Y). So that the second hypothesis (H2) can be proven with  $H_0$  being rejected and  $H_a$  is accepted.

**Table XVI. Correlation Coefficient Analysis Results (R) (Partial)  
Reporting of SPT of Individuals (X2) Against Income Tax Receipt (Y)**

**Correlations**

		Income Tax Receipt (Y)	Notification Letter Reporting (X2)
Pearson Correlation	Income Tax Receipt (Y)	1.000	.923
	Individual SPT Reporting (X2)	.923	1.000
Sig. (1-tailed)	Income Tax Receipt (Y)	.	.000
	Individual SPT Reporting (X2)	.000	.
N	Income Tax Receipt (Y)	145	145
	Individual SPT Reporting (X2)	145	145

**Source: Data processed with SPSS 27.2023**

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Based on Table XVI, it can be seen that the sig value is  $0.000 < 0.05$  and the correlation value is  $0.923$ , which is included in the coefficient interval of  $0.800-1.000$ , so it can be concluded that there is a correlation between the individual SPT reporting variable (X2) and income tax revenue (Y) with a very strong relationship level.

**Table XVII Results of the Coefficient of Determination ( $R^2$ ) Reporting of SPT of Individuals (X2) Against Income Tax Receipt (Y)**

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. The error in the Estimate
1	.923 <sup>a</sup>	.851	.850	1.796

a. Predictors: (Constant), Individual SPT Reporting (X2)

b. Dependent Variable: Income Tax Receipt (Y)

**Source: Data processed with SPSS 27, 2023**

Based on Table XVII, it can be seen that the R Square value is  $0.851$ , meaning that the influence of the individual SPT Reporting variable (X2) on Income Tax Receipts (Y) is  $0.851 \times 100\% = 85.1\%$ . While the remaining  $14.9\%$  is influenced by other variables not examined in this study.

**c. Third Hypothesis Test**

The third hypothesis states that there is a positive and significant effect between taxpayer awareness on income tax receipts at KPP Pratama Sawah Besar one.

**Table XVIII. T Test Results (Partial) Taxpayer Awareness (X3) of Income Tax Receipt (Y)**

**Coefficients**

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	75.824	7.232		10.485	.000
	Taxpayer Awareness (X3)	.516	.141	.684	6.242	.000

a. Dependent Variable: Income Tax Receipt (Y)

**Source: Data processed by SPSS 27, 2023**

Based on Table XVIII, it can be seen that the T count is  $6.242 > T$  table  $1.976$  and the sig value is  $0.000 < 0.005$ , it can be concluded that Taxpayer Awareness (X3) has a positive and significant effect on Income Tax Receipts (Y). So that the third hypothesis (H3) can be proven with  $H_0$  being rejected and  $H_a$  is accepted.

**Table XIX Correlation Coefficient Analysis Results (R) (Partial)  
Taxpayer Awareness (X3) of Income Tax Receipt (Y)**

**Correlations**

		Income Tax Receipt (Y)	Taxpayer Awareness (X3)
Pearson Correlation	Income Tax Receipt (Y)	1.000	.684
	Taxpayer Awareness (X3)	.684	1.000
Sig. (1-tailed)	Income Tax Receipt (Y)	.	.000
	Taxpayer Awareness (X3)	.000	.
N	Income Tax Receipt (Y)	145	145
	Taxpayer Awareness (X3)	145	145

**Source: Data processed with SPSS 27, 2023**

Based on Table XIX, it can be seen that the sig value is 0.000 < 0.05 and the correlation value is 0.684, which is included in the coefficient interval 0.600-0.799, so it can be concluded that there is a correlation between the variable Taxpayer Awareness (X3) on Income Tax Receipts (Y) and Strong relationship level.

**Table XX. The results of the Coefficient of Determination (R<sup>2</sup>)  
Taxpayer Awareness (X3) of Income Tax Receipt (Y)**

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. The error of the Estimate
1	.684 <sup>a</sup>	.494	.427	4.575

a. Predictors: (Constant), Taxpayer Awareness (X3)

b. Dependent Variable: Income Tax Receipt (Y)

**Source: Data processed with SPSS 27, 2023**

Based on Table XX, it can be seen that the R Square value is 0.494, meaning that the effect of the Taxpayer Awareness variable (X3) on Income Tax Receipts (Y) is 0.494 x 100% = 49.4%. While the remaining 50.6% is influenced by other variables not examined in this study.

**b. Fourth Hypothesis Test**

The fourth hypothesis states that there is a positive and significant effect between changes in the taxable income layer of Article 17 of the HPP Law, individual SPT reporting, and awareness of taxpayers on income tax receipts at KPP Pratama Sawah Besar one.

The fourth hypothesis test uses Multiple Regression Analysis obtained with the SPSS 27 software program which can be seen in the following table:

**Table XXI. Multiple Linear Regression Results**  
**Changes in Layers of Taxable Income Article 17 HPP Law (X1), Individual SPT Reporting (X2) and Taxpayer Awareness (X3) of Income Tax Receipts (Y)**

**Coefficients**

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	7.345	3.343		2.197	.030
	Changes to the PKP Layer Article 17 of the HPP Law (X1)	.171	.029	.201	5.955	.000
	Individual SPT Reporting (X2)	.610	.026	.812	23.858	.000
	Taxpayer Awareness (X3)	.176	.050	.144	3.514	.000

a. Dependent Variable: Income Tax Receipt (Y)

**Source: Data processed with SPSS 27, 2023**

Based on Table XXI, it is known that the Constant value is 7.345. The value of the regression coefficient on the variable Layer of Change of Taxable Income Article 17 of the HPP Law is 0.171 has a positive effect on Income Tax Receipts. The regression coefficient value on the Individual SPT Reporting variable is 0.610 which has a positive effect on Income Tax Receipts and the regression coefficient value on the Taxpayer Awareness variable is 0.176 which has a positive effect on Income Tax Receipts. Can be arranged as a multiple regression equation as follows  $Y = \alpha + b_1X_1 + b_2X_2 + b_3X_3$

$$Y = 7,345 + 0,171X_1 + 0,610X_2 + 0,176X_3$$

The regression equation above has the following meaning:

- 1) The  $\alpha$  value of 7.345 is a constant which means that if the variable Changes in Layers of Taxable Income Article 17 of the HPP Law (X<sub>1</sub>), Individual SPT Reporting (X<sub>2</sub>) and Taxpayer Awareness (X<sub>3</sub>) does not exist, the Income Tax Revenue variable (Y) will not change.
- 2) b<sub>1</sub> (the value of the regression coefficient X<sub>1</sub>) of 0.171 indicates that the variable Changes in Layers of Taxable Income Article 17 of the HPP Law (X<sub>1</sub>) has a positive influence on Income Tax Receipts (Y), which means that each addition of one unit variable Changes Layer of Taxable Income Article 17 of the HPP Law (X<sub>1</sub>) will cause an increase of 0.171 in Income Tax Revenue (Y), assuming that other variables not examined in this study remain constant.
- 3) b<sub>2</sub> (the value of the regression coefficient X<sub>2</sub>) of 0.610 indicates that the variable Individual SPT Reporting (X<sub>2</sub>) has a positive influence on Income Tax Receipts (Y), which means that each addition of one unit variable of Individual SPT Reporting (X<sub>2</sub>) will cause an increase of 0.610 in Income Tax Revenue (Y), assuming that other variables not examined in this study remain constant.

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- 4)  $b_3$  (the value of the regression coefficient  $X_3$ ) of 0.176 indicates that the variable Taxpayer Awareness ( $X_3$ ) has a positive influence on Income Tax Revenue (Y), which means that each addition of one unit of Taxpayer Awareness variable ( $X_3$ ) will cause an increase of 0.176 in Income Tax Revenue (Y), assuming that other variables not examined in this study remain constant.

**Table XXII F Test Results**

**Changes in Layers of Taxable Income Article 17 HPP Law (X1), Individual SPT Reporting (X2) and Taxpayer Awareness (X3) of Income Tax Receipts (Y)**

**ANOVA<sup>a</sup>**

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	2734.108	3	911.369	353.497	.000 <sup>b</sup>
	Residual	363.520	141	2.578		
	Total	3097.628	144			

a. Dependent Variable: Income Tax Receipt (Y)

b. Predictors: (Constant), Taxpayer Awareness (X3), Changes in PKP Layers Article 17 HPP Law (X1), Individual SPT Reporting (X2)

**Source: Data processed with SPSS 27, 2023**

Based on Table XXII, it can be seen that F count is 353.497 > F table is 2.670 and the sig. 0.000 < 0.05 so it can be concluded that changes in layers of taxable income Article 17 of the HPP Law (X1), Individual SPT Reporting (X2) and Taxpayer Awareness (X3) simultaneously have a significant effect on Income Tax Receipts (Y). Thus  $H_0$  is rejected and  $H_a$  is accepted.

**Table XXIII Results of the Coefficient of Determination (R<sup>2</sup>)**

**Changes in Layers of Taxable Income Article 17 HPP Law (X1), Reporting of SPT Individuals (X2) and Taxpayer Awareness (X3) of Income Tax Receipt (Y)**

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. The error of the Estimate
1	.939 <sup>a</sup>	.883	.880	1.606

a. Predictors: (Constant), Taxpayer Awareness (X3), Changes in PKP Layers Article 17 HPP Law (X1), Individual SPT Reporting (X2)

**Source: Data processed with SPSS 27, 2023**

Based on Table XXIII, it can be seen that the value of R Square (Coefficient of Determination of  $R^2$ ) of 0.883 means that the effect of the Variable Layer of Change of Taxable Income Layer Article 17 of the HPP Law (X1), Individual SPT Reporting (X2) and Taxpayer Awareness (X3) on Income Tax Receipts (Y) is  $0.883 \times 100\% = 88.3\%$ . So the remaining 11.7% is influenced by other variables not examined in this study.

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Based on the results of the data analysis, it can be seen clearly that simultaneously the independent (free) variable influences the dependent (bound) variable. The influence given by the three independent variables is positive. This means that if there is a Change in the Layer of Taxable Income Article 17 of the HPP Law, higher compliance with the SPT Reporting of Individuals and the Awareness of the Taxpayer will result in higher Income Tax Revenue obtained. An explanation of the influence of each variable is explained as follows:

### **The Effect of Changes in Layers of Taxable Income Article 17 of the HPP Law (X1) on Income Tax Receipts (Y)**

Based on the results of the data analysis carried out in this study, it shows that there is a positive and significant effect between the Changes in the Layer of Taxable Income Article 17 of the HPP Law (X1) on Income Tax Receipt (Y) for Individual Taxpayers registered at KPP Pratama Sawah Besar One. This can be seen from the results of the Coefficient of Determination ( $R^2$ ) which shows that the variable Change of Layer of Taxable Income Article 17 HPP Law (X1) on Income Tax Receipt (Y) is 0.392 or 39.2%. Thus, there is a strong relationship between Changes in Layers of Taxable Income Article 17 of the HPP Law and Income Tax Receipts. In this case, it can be concluded that one of the factors affecting Income Tax receipts is the Change in Layers of Taxable Income Article 17 of the HPP Law. When there is a change in the level of taxable income layers Article 17 of the HPP Law that is subject to tax, such as adjusting tax rates, adding or reducing the number of layers, or setting the amount of income that is imposed on each layer, income tax revenue can increase. However, the error rate (*error*) of 60.8% is the influence of other factors not examined in this study. Another factor that can influence this is the change in non-taxable income, as in previous research conducted by [Zain Angga Pramana \(2021\)](#). The results of his research show that the results of testing the Coefficient of Determination ( $R^2$ ) Changes in Article 21 PPh Rates and Non-Taxable Income have an effect of 47.7% on Income Tax Article 21 Receipts.

### **Effect of Individual SPT Reporting (X2) on Income Tax Receipt (Y)**

Based on the results of the data analysis conducted in this study, shows that there is a positive and significant influence between the reporting of individual SPT (X2) on income tax receipts (Y) for individual taxpayers registered at KPP Pratama Sawah Besar One. This can be seen from the results of the Coefficient of Determination ( $R^2$ ) which shows that the variable Individual SPT Reporting (X2) on Income Tax Receipts (Y) is 0.851 or 85.1%. Thus, there is a close relationship between Individual SPT Reporting and Income Tax Receipts. In this case, it is concluded that one of the factors that influence Income Tax receipts is the Individual SPT Reporting factor. Through a high level of obedience and obedience to taxpayers regarding Annual Tax Returns (SPT) Reporting each year will increase Income Tax Receipts. In other words, proper and accurate reporting from taxpayers will contribute to an increase in income tax revenue. However, the error rate (*error*) of 14.9% is the influence of other factors not examined in this study. The results of data analysis in this study are different from previous research conducted by [Ayu Suharsiyah \(2017\)](#) and [Reka Afriani Lubis \(2018\)](#). The research states that the Submission of Annual Tax Returns for Individuals Does Not Significantly Affect Individual Income Tax Receipts. The difference in these results can be caused by different research contexts, different places and years of research, or different sample characteristics in each study.

### **Effect of Taxpayer Awareness (X3) on Income Tax Receipt (Y)**

Based on the results of data analysis conducted in this study, shows that there is a positive and significant influence between Taxpayer Awareness (X3) on Income Tax Receipt (Y) for Individual Taxpayers registered at KPP Pratama Sawah Besar One. This can be seen from the results of the Coefficient of Determination ( $R^2$ ) which shows that the variable Taxpayer Awareness (X3) on Income Tax Receipt (Y) is 0.494 or 49.4%. Thus, there is a close and strong relationship between Taxpayer Awareness and Income Tax receipts. In this case, it is concluded that one of the factors that influence Income Tax Receipt is the Taxpayer Awareness factor. The more people who realize the importance of paying taxes, the better participation will be created in supporting the country's development. So that the Income Tax Receipt that is owned will be affected. However, the error rate (*error*) of 50.6% is the influence of other factors not examined in this study. The results of this study are supported by previous research conducted by [Jarkoni & Irene Septy Hariansyah \(2022\)](#). The results of his research show that taxpayer awareness has a positive and significant effect on individual income tax receipts at KPP Pratama Cibitung with a correlation coefficient value of 0.618. This means that increasing Taxpayer Awareness will make a positive contribution to Tax Revenue. In other words, if the Taxpayer Awareness variable increases, the KPP Pratama Sawah Besar One Income Tax Revenue variable will also increase.

### **Effect of Changes in Layers of Taxable Income Article 17 HPP Law (X1), Individual SPT Reporting (X2) and Taxpayer Awareness (X3) simultaneously on Income Tax Receipt (Y)**

Based on the results of the data analysis carried out in this study, show that there is a positive and significant influence between changes in layers of taxable income under Article 17 of the HPP Law (X1), individual SPT reporting (X2), and taxpayer awareness (X3) simultaneously on income Income Tax (Y) for Individual Taxpayers registered at KPP Pratama Sawah Besar One. This can be seen from the results of the Coefficient of Determination ( $R^2$ ) which shows that the variable Layer of Change of Taxable Income Article 17 of the HPP Law (X1), Individual SPT Reporting (X2), and Taxpayer Awareness (X3) on Income Tax Receipts (Y) is 0.883 or 88.3%. Thus, there is a strong relationship between Changes in Layers of Taxable Income Article 17 of the HPP Law, Individual SPT Reporting, and Taxpayer Awareness of Income Tax Receipts. The conclusion in this case is that one of the factors that influence Income Tax receipts simultaneously is the factor of Changes in Layers of Taxable Income Article 17 of the HPP Law, Reporting of Individual SPT and Taxpayer Awareness. When there is a change in Income Tax or Progressive Rates that are subject to tax, such as adjusting tax rates, adding or reducing the number of layers, or setting the amount of income that is imposed on each layer, and when the awareness of taxpayers in paying taxes and reporting their tax returns increases, income tax revenues owned by KPP Pratama Sawah Besar One will be affected. However, the error rate (*error*) of 11.7% is the influence of other factors not examined in this study

## **CONCLUSION**

Based on the results of the research and discussion that have been described and explained in the previous chapter, regarding Changes in Layers of Taxable Income Article 17 of the HPP Law,

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Reporting of SPT Individuals and Taxpayer Awareness of Income Tax Receipt at KPP Pratama Sawah Besar One it can be concluded that:

1. Changes in Layers of Taxable Income Article 17 of the HPP Law (X1) have a positive and significant effect on income tax revenue (Y) with the result of the coefficient of determination ( $R^2$ ) of 0.392 or 39.2%.
2. Reporting of individual SPT (X2) has a positive and significant effect on Income Tax Receipts (Y) with the result of the coefficient of determination ( $R^2$ ) of 0.851 or 85.1%.
3. Taxpayer awareness (X3) has a positive and significant effect on income tax revenue (Y) with the result of the coefficient of determination ( $R^2$ ) of 0.494 or 49.4%.
4. Changes in Layers of Taxable Income Article 17 of the HPP Law (X1), Individual SPT Reporting (X2) and Taxpayer Awareness (X3) simultaneously have a Positive and Significant effect on Income Tax Receipts (Y) with the result of the coefficient of determination ( $R^2$ ) of 0.883 or 88.3%, while the remaining 11.7% is influenced by other variables not examined in this study.

Based on the results of the analysis and conclusions that have been described by researchers for the problem of Changes in Layers of Taxable Income Article 17 of the HPP Law, Individual SPT Reporting and Taxpayer Awareness of Income Tax Receipts are quite good. However, it can be seen again from some of the respondents' answers that there are still some who are dissatisfied with the Changes in the Layers of Taxable Income Article 17 of the HPP Law, Reporting of Individual SPT and Taxpayer Awareness so that it still needs attention and improvement. Thus, the researcher provides several suggestions, including:

1. The government or related institutions should be able to carry out periodic evaluations of the income layer that is subject to tax. This is important to ensure the relevance of the income layer in creating justice in the tax system.
2. KPP Pratama Sawah Besar One is advised to hold direct tax socialization either through seminars or workshops to registered individual taxpayers regarding changes to the taxable income layer in Article 17 of the HPP Law to increase understanding and insight as well as individual taxpayer compliance to avoid from delays in paying taxes and reporting taxes which can be detrimental to the state.
3. More intensive efforts are needed to increase the understanding and awareness of taxpayers regarding the importance of reporting Annual Tax Returns (SPT) properly and accurately. Educational and outreach campaigns through social media, seminars, or collaboration with companies or financial institutions can be an alternative to increasing taxpayer understanding.
4. The researcher suggests that future studies involve a more representative sample or involve a wider area, such as other KPP locations or Kanwil so that the results can be more general and can be generalized better. In addition, research can also explore other factors that can contribute to Income Tax Revenue, such as changes in tax rates, tax avoidance policies, or macroeconomic factors.

By implementing these suggestions, it is expected to increase effectiveness and efficiency in taxation, as well as to have a positive impact on Income Tax Revenue as a whole.

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