

Research Article

Optimizing Income Tax Revenue: The Roles of Taxpayer Compliance, Audit Effectiveness, and Payment Timeliness

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Abstract

This study examines the impact of taxpayer compliance, tax audits, and income tax payable both independently and collectively on income tax revenue at the Penjaringan Primary Tax Office in Jakarta. Utilizing a quantitative approach, the analysis employs multiple linear regression, t-tests, and F-tests on data from corporate taxpayers. The results reveal that taxpayer compliance, the effectiveness of tax audits, and the amount of income tax payable each have a positive and significant effect on income tax revenue, with tax audits contributing the most significantly. Together, these variables account for 70.8% of the variation in income tax revenue. The originality of this research lies in its comprehensive exploration of compliance behavior, audit enforcement, and payment realization within a single administrative context, providing empirical evidence from a densely populated urban tax office that has been previously overlooked in the literature. The practical implications underscore the necessity for tax authorities to enhance compliance monitoring systems, strengthen risk-based audit frameworks, and improve the management of tax receivables to elevate the effectiveness of income tax administration and mitigate revenue leakage.

Keywords: Compliance Level, Audits, Taxpayer Income Tax Payable, Income Tax Revenue

JEL Classification: H26, H27, H71

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1. Introduction

Taxes serve as the primary backbone of state revenue in Indonesia. In the 2018 State Budget (APBN), state revenue was projected at IDR 1,894.7 trillion, with tax revenue accounting for IDR 1,618.1 trillion, or approximately 85% of total state revenue (Ministry of Finance, 2018). This statistic underscores the vital importance of taxes in funding national development. Consequently, the optimization of tax revenues largely depends on taxpayer compliance with their tax obligations.

To ensure high tax revenues, the Indonesian tax system uses a Self-Assessment System, in which taxpayers are responsible for calculating, paying, and reporting their own taxes. This system demands a high level of tax compliance from the public. However, this system creates opportunities for violations and fraud, both in active and passive resistance to tax obligations (Hasan in Agusti & Nastia, 2015). As emphasized by Agusti et al. (2015), without audits and firm action from the tax authorities, non-compliance can threaten the sustainability of the tax system itself.

Low tax compliance is often reflected in the high number of unpaid income tax payable. A case in point that garnered public attention was the publication of the list of the 100 largest tax delinquents by the House of Representatives (DPR), which recorded arrears reaching nearly IDR 17.5 trillion. Several companies on the list are state-owned enterprises (SOEs) and are currently involved in legal proceedings, such as objections, appeals, or judicial reviews (Rohman, 2016). This demonstrates the low level of awareness among taxpayers of their tax obligations and the importance of optimal collection efforts.

In law enforcement, tax collection is a crucial tool for increasing compliance. The Directorate General of Taxes has implemented various measures, such as sending tax bills, confiscation, and even auctioning, to collect arrears. Syhab and Gisijanto (in Rohman, 2016) state that optimizing the number of taxpayers billed is crucial to achieving fairness and effective tax revenue collection. Firm and fair action is expected to improve taxpayer discipline and compliance.

2. Literature Review and Hypothesis

Literature Review

Taxpayer Compliance

Taxpayer compliance refers to a taxpayer's willingness and ability to fulfill tax obligations in accordance with prevailing laws. Modern tax compliance research increasingly emphasizes behavioral, technological, and institutional determinants. Kirchler et al. (2020) highlight that compliance in a self-assessment system is shaped by both trust in tax authorities and perceived deterrence. OECD (2021) also reports that digital tax administration such as e-filing, e-billing, and integrated compliance monitoring significantly improves filing accuracy and timeliness.

In Indonesia, recent studies (Pratiwi & Setiawan, 2020; Nugroho, 2022) show that compliance is not only influenced by administrative ease but also by enforcement quality and taxpayer service performance. Contemporary literature also stresses the distinction between formal compliance (timely filing) and material compliance (accurate reporting), noting that increases in formal compliance do not always translate into higher tax revenue if payment realization is weak (Putra, 2021).

Tax Audit

Tax audit effectiveness is increasingly viewed as a critical tool for addressing non-compliance and detecting underreported income. The IMF (2022) emphasizes risk-based audits as the global best practice, allowing tax authorities to target high-risk taxpayers and improve audit yield. Studies in 2019–2024 (Hasseldine & Bagchi, 2019; Sari & Yuliana, 2021; Ardyansyah, 2023) demonstrate that effective audits significantly increase voluntary compliance through both corrective and deterrence channels.

In Indonesia, reforms such as modernizing the core tax system and integrating data across agencies (DJP, 2020–2023) have strengthened audit capacity, but challenges remain regarding resource limitations and follow-up implementation. Recent empirical work (Wijayanti & Darma, 2022) confirms that audit quality rather than frequency alone is the strongest predictor of revenue improvement.

Income Tax Payable

Income tax payable represents tax liabilities that must be settled within the prescribed period. Modern literature emphasizes that managing tax arrears is central to revenue realization, especially

in developing countries. The World Bank (2019; 2023) highlights that robust tax receivable monitoring systems reduce leakage and increase revenue certainty. Studies by Rani et, al. (2021) and Daryanto (2022) show that effective collection measures such as automated reminders, structured settlement plans, and enforcement actions directly enhance revenue realization.

In Indonesia, scholars (Setiadi, 2020; Utami, 2023) note that the persistent backlog of tax arrears is often due to weak enforcement, delayed collection, and lengthy legal processes. Therefore, strengthening arrears management is crucial for achieving revenue targets within the income tax segment.

Tax Revenue

Recent studies conceptualize tax revenue not only as a function of compliance and enforcement, but also as part of broader tax administration performance. IMF (2021) and OECD (2023) emphasize that revenue performance is optimized when compliance strategies, audit mechanisms, and payable collection are integrated rather than treated as isolated functions. Empirical findings (DeCesare, 2018; Nugraha, 2022) highlight that countries with strong tax administration ecosystems experience more stable and predictable revenue flows, even during economic shocks.

In the Indonesian context, recent empirical studies (Harjito & Utari, 2021; Rizal, 2024) consistently show that compliance levels, audit intensity, and effectiveness of tax arrears management collectively shape tax revenue performance.

Hypothesis

Taxpayer compliance has a significant positive influence on income tax revenue.

Taxpayer compliance, particularly in the self-assessment system, plays a fundamental role in tax administration. When taxpayers voluntarily comply by filing returns on time and accurately paying their taxes—tax revenue collection becomes more efficient and predictable. Research by Sukamto (2016), Syahab (2016), Suhendra (2014), and Rahmawati (2014) confirms that greater compliance increases income tax revenue. Rahayu (2010) and Nasucha in Suandy (2014) further elaborate that taxpayer compliance minimizes the need for enforcement actions and builds trust in the tax system.

H1: Taxpayer compliance positively and significantly influences income tax revenue

There is a significant positive influence of tax audits on income tax revenue.

Auditing is a strategic tool for reducing non-compliance and uncovering underreported income. It acts as a deterrent against tax evasion and sends a strong message that non-compliance has consequences. Kamila (2016), Rahmawati (2014), Syahab (2016), and Suandy (2011) found that tax audits improve voluntary compliance and increase revenue. The effectiveness of audits lies in their thoroughness and frequency, which not only correct non-compliance but also encourage compliant behavior in the long term.

H2: Tax audits positively and significantly influence income tax revenue at KPP Pratama Jakarta Penjaringan.

There is a significant positive relationship between income tax payable and income tax revenue.

Income tax payable represents the potential revenue due to the government. The more effectively this obligation is assessed, monitored, and collected, the higher the actual tax revenue. Studies by Syahab (2016), Suhendra (2014), Waluyo (2011), and Kuncoro (2013) have shown that increasing the enforcement of tax payable obligations significantly boosts tax collection. Ensuring the timely settlement of tax liabilities minimizes revenue leakage and improves budget predictability.

H3: Income tax payable positively and significantly influences income tax revenue at KPP Pratama Jakarta Penjaringan.

Taxpayer compliance, tax audits, and income tax payable simultaneously influence income tax revenue.

Taxpayer compliance, audits, and tax liabilities are interrelated components of a comprehensive tax administration strategy. When these factors are optimized simultaneously, they reinforce one

another, maximizing revenue. A study by Syahab (2016) concluded that the combined influence of compliance, audits, and payable taxes significantly affects tax revenue. This finding is supported by Sukamto (2016), Rahmawati (2014), and Kamila (2016), who emphasize the need to integrate compliance efforts with enforcement and collection mechanisms.

H4: Taxpayer compliance, tax audits, and income tax payable simultaneously and significantly influence income tax revenue

Conceptual Framework

Based on the literature review outlined above regarding the influence of price and brand image on purchasing decisions, the conceptual framework applied in this study is as follows:

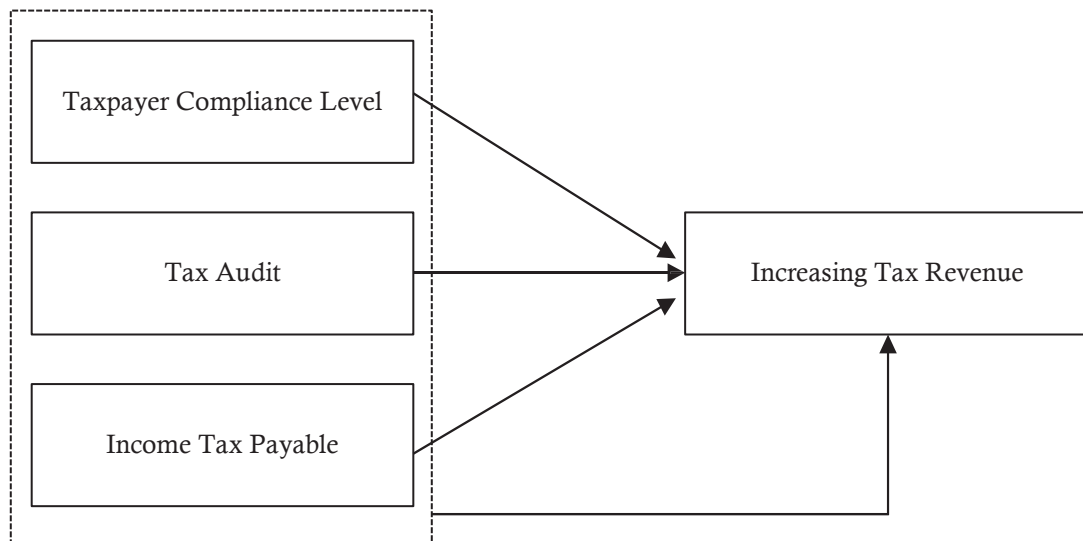


Figure 1. Conceptual Framework

3. Data and Method

Research Type

The research design used in this study is quantitative. According to Sugiyono (2017), quantitative research is a type of research that essentially uses a deductive-inductive approach. This research was conducted at the Jakarta Penjaringan Tax Office, located at Jl. Lada No. 3 Penjaringan, RT. 004, RW 006, Pinangisia, Tamansari, North Jakarta, Special Capital Region of Jakarta 11110. The research was conducted from August 2019 until the completion of this thesis.

Research Population and Sample

Population

According to Sugiyono (2019), a population is a general area consisting of objects/subjects with specific qualities and characteristics, as determined by the researcher, to be studied, and from which conclusions are drawn. The population includes not only people but also objects and other natural objects. The population in this study was all corporate taxpayers (companies) registered with the Jakarta Penjaringan Tax Office in 2019, totaling 4,053.

Sample

According to Sugiyono (2019), a sample is a portion of the research population data selected by researchers with the expectation that it will have characteristics identical to those of the population. The sample in this study was corporate taxpayers (companies) registered at the Jakarta Penjaringan Tax Office (KPP Pratama). The researcher used purposive sampling, a judgment-based sampling technique, to select samples randomly. Information is obtained through specific considerations, generally tailored to the research objectives or problems.

Data Collection Techniques

Data Types and Sources

The data used in this study were both primary and secondary. The primary data source was respondents' questionnaire responses regarding the influence of taxpayer compliance levels, audits, and income tax payable on income tax revenue at the Jakarta Penjaringan Tax Office (KPP Pratama). Secondary data sources are sources that do not directly provide data for data collection; for example, they may be obtained from other people or in the form of documents.

Data Collection Instrument

In this study, the data collection instrument used a Likert scale. The Likert scale is used to measure an individual's or a group's attitudes, opinions, and perceptions regarding social phenomena. The Likert scale breaks down the variables to be measured into indicators, which are then used as a starting point for developing instrument items, which can be statements or questions. Questionnaires have four alternative answers, allowing respondents to choose one.

4. Results

Data Normality Testing

Data normality testing was performed in two ways: by creating a histogram of standardized residuals and by creating a Normal Probability Plot for each model. To obtain accurate results, calculations were performed using a computer. The results of the study are as follows:

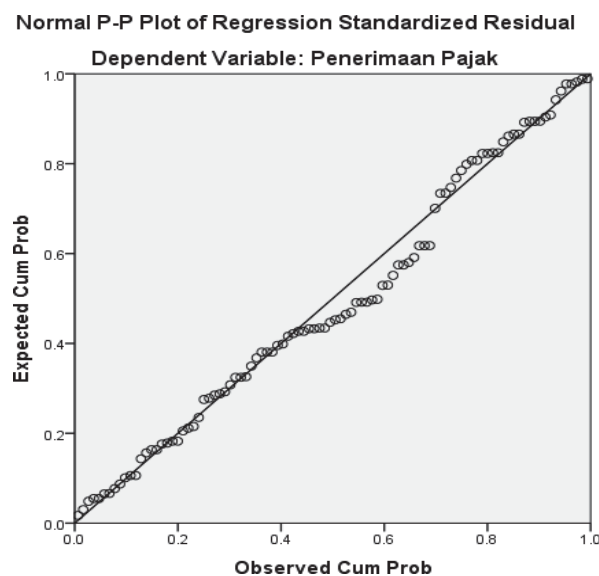


Figure 2. Normality Test

In the normality test using the Normal P-P Plot, as shown in the figure above, the data points are spread around the diagonal line, indicating that the distribution is approximately normal. This indicates that the data in this study meet the assumption of normality.

Heteroscedasticity Test

This test verifies whether the distributions of Income Tax Revenue data for the variables Corporate Taxpayer Compliance, Tax Audits, and Income Tax Payable are random. For this test, a scatterplot diagram is created between the predicted value and the residual. The results of the heteroscedasticity test are shown in the following figure:

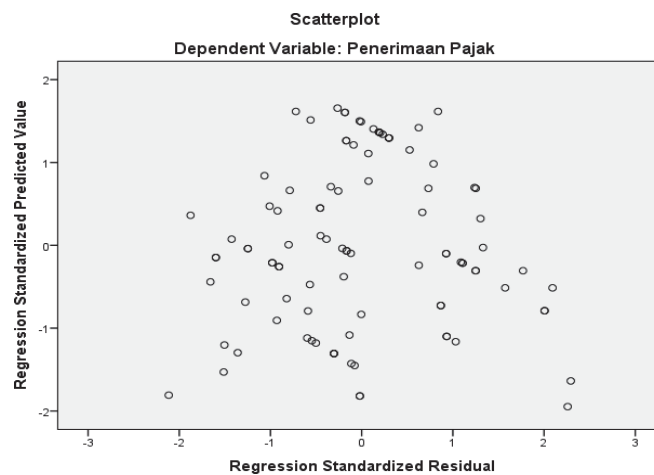


Figure 3. Heteroscedasticity Test

The figure above shows that the data is scattered around 0 (0 on the Y-axis) and does not form a clear pattern or trend line. Therefore, the data is heteroscedastic and meets the requirements for regression analysis.

Multicollinearity Test

The collinearity test was conducted to determine whether the independent variables are collinear. The method used was to calculate the tolerance and VIF. From the results of the computer calculations using SPSS, the tolerance values for each research stage were obtained, as presented by the researchers:

Table 1. Multicollinearity Test

Model	Collinearity Statistics		
	Tolerance	VIF	
1			
	Taxpayer Compliance	.309	3.234
	Tax Audits	.311	3.217
	Income Tax Payable	.559	1.790

Source: Data Processed (2019)

Based on Table 1 above, the tolerance value for the Corporate Taxpayer Compliance variable is 0.309, Tax Audit is 0.311, and Income Tax Payable is 0.559. Therefore, since the tolerance value is ≥ 0 , it can be concluded that there is no significant relationship among the independent variables of product, Tax Audit, and Income Tax Payable, and that there is no collinearity.

Partial Test (t-Test)

To test the hypothesis or suspicion of a partial effect, compare the calculated t-value with the t-table value. The assumption is that if the calculated t-value $>$ t-table, there is a significant effect between the independent variable and the dependent variable. Conversely, if the calculated t-value exceeds the t-value from the t-table, the independent variable does not affect the dependent variable. The results of the t-value calculation using SPSS Version 22.00 are as follows:

Table 2. Calculated T-value

Model	Unstandardized Coefficients		Unstandardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	4.480	1.024		4.375	.000
Kepatuhan Wajib Pajak	.121	.038	.315	3.195	.002
Pemeriksaan Pajak	.218	.050	.426	4.328	.000
PPh Terutang	.156	.060	.191	2.601	.011

Source: Data Processed, (2019)

Based on the results of the multiple linear regression analysis in Table 2 above, the variables Taxpayer Compliance, Tax Audit, and Income Tax Payable partially have a positive and significant effect on Income Tax Revenue. This result is indicated by the significance values for each variable being less than 0.05: 0.002 for Taxpayer Compliance, 0.000 for Tax Audit, and 0.011 for Income Tax Payable. The most significant Beta coefficient is for Tax Audit (0.426), indicating that this variable has the most significant influence on tax revenue.

Coefficient of Determination

The coefficient of determination analysis was used to determine the percentage contribution (share) of the Corporate Taxpayer Compliance, Tax Audit, and Income Tax Payable variables simultaneously to the Income Tax Revenue of the North Jakarta Penjaringan Tax Office (KPP Pratama). The results of the calculation process, performed using SPSS ver.22.00, are shown in the Table below:

Table 3. Coefficient of Determination Values

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.847 ^a	.717	.708	1.92413

Source: Data Processed (2019)

The determination value in this study is in the Adjusted R Square column. Adjusted R Square is the adjusted R Square value. According to Santoso in Priyatno (2009:66), in regressions with more than two independent variables, the adjusted R-square is used as the coefficient of determination. Based on the calculation above, the R² value is 0.708, or 70.8%. The variability in Income Tax Revenue at the Penjaringan North Jakarta Tax Office (KPP Pratama) is due to corporate taxpayer compliance, tax audits, and income tax payable. In other words, the simultaneous influence of corporate taxpayer compliance, tax audits, and income tax payable on Income Tax Revenue at the Penjaringan North Jakarta Tax Office (KPP Pratama) is 70.8%. In comparison, the remaining 29.2% is influenced by other factors.

5. Discussion

The results of testing the first hypothesis indicate that corporate taxpayer compliance has a positive and significant impact on Income Tax revenue at the Penjaringan Tax Office (KPP Pratama). This suggests that the higher the level of compliance in fulfilling tax obligations, such as timely tax reporting and payment, the greater the contribution to state tax revenue. This finding aligns with research by Sukamto (2016) and Syahab (2016), which showed that increased taxpayer compliance leads to increased tax revenue. However, this finding contradicts research by Rahmawati (2014) and Suhendra (2014), which found that formal compliance does not necessarily lead to increased tax revenue, as some taxpayers comply only administratively and make only nominal tax payments.

The second hypothesis states that tax audits have a positive and significant impact on Income Tax revenue. These results indicate that effective, targeted audits can encourage taxpayers to be more compliant with their tax reporting and payments and deter those who attempt to evade tax. This

finding is supported by research by Kamila (2016) and Waluyo (2012), which showed that high-intensity and professional audits have a positive impact on tax compliance and revenue. However, research by Salip and Wato (2006) and Rahmawati (2014) stated that tax audits are not yet effective in increasing revenue due to limited resources, long audit times, and poor follow-up on audit findings.

Furthermore, the results of testing the third hypothesis indicate that payment of income tax payable has a positive and significant impact on income tax revenue. This means that taxpayer compliance with income tax obligations, paid on time and in accordance with regulations, is a crucial factor in achieving tax revenue targets. This research aligns with the findings of Waluyo (2011) and Kuncoro (2013), which emphasize that orderly tax payments will minimize tax receivables and increase the country's fiscal efficiency. However, this contrasts with the findings of Syahab (2016) and Suhendra (2014), which showed that even when reporting is done, payment realization is often delayed or incomplete, ultimately hindering the optimization of tax revenue.

The test of the fourth hypothesis shows that corporate taxpayer compliance, tax audits, and the simultaneous payment of income tax payable have a significant impact on income tax revenue. These three factors complement each other and are key pillars of an effective tax system. When all three are functioning well taxpayers comply, audits are carried out optimally, and payments are made on schedule state revenue will increase substantially. This finding is consistent with the research of Sukamto (2016), Kamila (2016), and Syahab (2016), which emphasizes the importance of an integrative approach in managing the tax system. However, it is inconsistent with the research by Rahmawati (2014) and Salip and Wato (2006), which found that these three variables may not necessarily have a significant impact simultaneously unless supported by appropriate fiscal policies and adequate information technology systems.

6. Conclusion

This study demonstrates that corporate taxpayer compliance, tax audits, and income tax payable each have a positive and significant impact on income tax revenue at the Jakarta Penjaringan Tax Office (KPP Pratama). These three factors collectively account for 70.8% of the variation in tax revenue. This finding reinforces the notion that enhancing substantive compliance, ensuring effective audit implementation, and managing tax payable on time are vital components for optimizing state revenue.

However, the implications of this study extend beyond the Penjaringan Tax Office. More broadly, these results provide several important directions for national tax policy. First, increased taxpayer compliance must be supported by a data-driven administrative strategy, including the utilization of compliance risk management, cross-agency data integration, and the expansion of digital services that encourage more accurate reporting and payment. Second, the effectiveness of tax audits can be strengthened by expanding risk-based audits that use algorithms and predictive analytics, so that audit resources can be directed to high-risk taxpayers with greater fiscal impact. Third, tax payable management needs to be improved through a digital billing system, automated notifications, and real-time monitoring mechanisms to reduce potential arrears.

Thus, this research contributes to our understanding of how the core components of tax administration compliance, audits, and tax management can be collectively strengthened through digital innovation and risk-based policies. The broader application of these findings will strengthen fairness, increase the effectiveness of tax administration, and support the long-term sustainability of state revenues.

Recommendation

To improve the effectiveness of tax administration, tax authorities need to strengthen the implementation of risk-based audits that prioritize high-risk taxpayers by leveraging advanced data analytics, cross-agency data integration, and anomaly detection systems. Furthermore, implementing taxpayer segmentation enables more targeted monitoring and service strategies

based on compliance profiles. The development of digital billing, automatic notifications, and real-time monitoring of tax payable is also crucial to minimizing arrears. These efforts must be supported by technology-based education and evidence-based policies to strengthen compliance and optimize state revenues.

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