

Advances in Taxation Research

<https://advancesinresearch.id/index.php/ATR>

This Work is Licensed under a Creative Commons Attribution 4.0 International License



Towards Optimal Taxes: Impact of Tax Extensification and Intensification on Individual Income Tax Receipts

Muhammad Ridhwansyah Pasolo [✉] Yana Ermawati ² Yaya Sonjaya ³
Sumartono ⁴

[✉] Universitas Yapis Papua, Jayapura, Papua, 99113, Indonesia
^{2,3,4} Universitas Yapis Papua, Jayapura, Papua, 99113, Indonesia

Received: 2023, 04, 26 Accepted: 2023, 05, 31
Available online: 2023, 05, 31

Corresponding author. Muhammad Ridhwansyah Pasolo
[✉] mrpasolo@gmail.com

| KEYWORDS | ABSTRACT |
|---|---|
| <p>Keywords: Tax Extensification; Tax Intensification; Individual Income Tax; Tax Compliance.</p> <p>Conflict of Interest Statement: The author(s) declares that the research was conducted without any commercial or financial relationships that could be construed as a potential conflict of interest.</p> <p>Copyright © 2023 ATR. All rights reserved.</p> | <p>Purpose: This study examines the impact of tax extensification and intensification on individual income tax receipts, determining whether expanding the taxpayer base and improving compliance significantly contribute to revenue growth.</p> <p>Research Design and Methodology: A quantitative approach using multiple linear regression analysis was applied to assess the relationship between tax extensification, tax intensification, and individual income tax receipts. Primary data were collected from 100 registered taxpayers at KPP Pratama Jayapura through a structured questionnaire-based survey. Statistical tests include validity, reliability, normality, heteroscedasticity, multicollinearity, and hypothesis testing, including the coefficient of determination, t-test, and F-test.</p> <p>Findings and Discussion: The results indicate that tax extensification and intensification significantly enhance tax revenue. Expanding the taxpayer base and improving compliance monitoring contribute to increased revenue collection, aligning with attribution theory and highlighting internal (awareness, responsibility) and external (regulatory frameworks, enforcement) compliance factors.</p> <p>Implications: This study highlights the need for more substantial tax administration, digital infrastructure, and taxpayer education. Governments should enhance compliance monitoring and enforcement to sustain revenue growth. Future research should explore additional compliance factors, such as penalties and digital tax services.</p> |

Introduction

State revenue and expenditure are the main elements of fiscal policy that determine economic stability and national development. Ideally, state revenue should exceed expenditure to maintain a balanced budget, but budgetary deficits continue to occur in Indonesia because state spending is more significant than national income (Kurniati, 2019). Taxes, as the primary source of state revenue, play an essential role in overcoming this deficit. However, taxpayer compliance is still low, causing tax revenue to be suboptimal (Christover, 2016). This low level of compliance can be seen from the 2014 data, where only 26.8 million of the 44.8 million individuals earning above the PTKP (non-taxable income) threshold were registered as taxpayers, and only 10.3 million filed tax returns (<http://www.kemenkeu.go.id>). In the corporate sector, only 550,000 out of 1.2 million corporate

taxpayers (45.8%) fulfill their obligations. This non-compliance is a challenge for the Directorate General of Taxes (DGT) in expanding the tax base and improving collection efficiency.

Extensification efforts to expand the number of taxpayers and intensification to optimize revenue from existing taxpayers have been implemented, but they still face administrative and economic obstacles. A similar phenomenon occurs in the South Sumatra and Bangka Belitung Islands Regional Office of the Directorate General of Taxes, which, despite recording higher tax revenue growth than other regions, its contribution to total national tax revenue remains low, at only 1% of the national target of Rp 706 trillion (<http://nasional.kontan.co.id>). In 2010, the addition of 124,234 new taxpayers was not followed by an increase in compliance, with a non-compliance rate of 57% (<http://www.ortax.org>). As of May 2008, tax arrears reached Rp 244.58 billion, mainly from the rubber and oil palm plantation sectors, contractors, and traders (<http://www.pajakonline.com>). This data shows that the challenges in improving tax compliance and revenue collection persist, requiring more specific policies based on regional conditions. Several studies show that tax extensification and intensification have a positive effect on individual income tax revenue (Dewi & Suwarno, 2019; Fitriani & Saputra, 2019; Selvia, 2015), while Siagian (2018) highlights the increased effectiveness of tax collection. Putri (2017) found that the combination of extensification and intensification has a significant impact on tax revenue, but Adrianti (2018) and Din & Parwati (2021) found that extensification does not always have a considerable effect. These different results show that other factors, such as compliance levels, regulations, and macroeconomic conditions, can influence the effectiveness of taxation policies. In addition, most studies only focus on correlation without exploring the mechanisms determining tax policy's effectiveness in various economic and regional contexts. The difference in tax revenue in the South Sumatra and Bangka Belitung Islands Regional Office of the Directorate General of Taxes and the West Java Regional Office of the Directorate General of Taxes shows the need for further research on the factors that influence the success of tax policy (<http://nasional.kontan.co.id>; *Bisnis.com*, 2017).

This study explores the impact of tax extensification and intensification on individual income tax revenue by considering macroeconomic and regional factors. It offers a comprehensive approach to bridging the gap between theory and reality by integrating economic conditions, taxpayer compliance, and tax administration. The results are expected to enrich academic literature and provide insights for policymakers in designing more effective and sustainable taxation strategies to improve fiscal stability and the capacity to finance public spending.

Literature Review

Attribution Theory

Attribution Theory, introduced by Heider (1976), explains how individuals interpret behavior and decision-making factors (Maretaniandini et al., 2023). It classifies attributions into internal factors, such as values and motivation, and external factors, including fiscal policies and tax systems (Endrasti & Prastiwi, 2023). In taxation, this theory helps analyze taxpayer compliance. Compliance increases when taxpayers perceive tax obligations as personal responsibilities tied to national development (Romadhon & Diamastuti, 2020). External attributions, such as complex tax systems and inadequate education, hinder tax extensification, reducing registration rates (Ramadhanty & Zulaikha, 2020). Conversely, tax intensification aimed at improving compliance among registered taxpayers is influenced by internal attributions, where moral duty encourages voluntary compliance. However, perceived unfair policies can lead to lower compliance. Understanding attributional factors is crucial in designing effective tax policies that enhance revenue collection. Tax intensification focuses on optimizing revenue from registered taxpayers and is strongly linked to internal attributions (Damayanti et al., 2015). Taxpayers who view tax payment as a moral obligation comply voluntarily (Fauziati et al., 2020), while those who see it as a government burden tend to evade taxes (Kamil, 2015). Government policies influence attribution tendencies; fair and transparent tax policies foster compliance, while perceived unfairness reinforces external attributions, reducing willingness to pay taxes. Thus, Attribution Theory provides insights into how tax intensification policies can be structured to promote voluntary compliance and minimize resistance.

Taxation is a fundamental fiscal tool and the primary source of government revenue. According to Indonesia's Law No. 16 of 2009, taxes are legally enforced contributions to public welfare, transferring wealth from the private to the public sector to fund public needs and economic redistribution (Soemitro, 2021). Beyond revenue generation, taxation supports equitable economic distribution and stability (Mardiasmo, 2016). Tax extensification broadens the taxpayer base, while intensification optimizes compliance among registered taxpayers. The effectiveness of these policies depends on public perception, where a transparent system fosters compliance, while perceived burdensome taxation leads to resistance. Fazlurahman & Kustiawan (2016) outline taxation's four functions: budgetary, regulatory, allocation, and distribution. As a key fiscal policy instrument, income tax applies to individuals and corporations under Indonesian Law No. 36 of 2008 (Mardiasmo, 2016). It ensures legal certainty (Resmi, 2022) and promotes fairness (Sinta et al., 2022), while compliance is influenced by administrative efficiency (Ngelo et al., 2022)—corporate tax avoidance challenges enforcement, requiring stronger regulations (Hermanda et al., 2019). Tax revenue is crucial for economic sustainability, reflecting financial stability (Nara et al., 2021) and relying on policy effectiveness (Archanggela & Herawati, 2022). Strengthening regulations and simplifying procedures enhance compliance (Mispiyanti & Kristanti, 2018). Tax extensification targets new taxpayers, while intensification improves compliance among existing ones. Public trust and awareness are critical (Dasuki, 2023). Taxation funds infrastructure, social programs, and economic initiatives as a primary revenue source, ensuring long-term stability and public welfare. The government must expand the tax base through taxpayer extensification to sustain tax revenue.

This initiative aims to enhance tax compliance, increase tax collection efficiency, and ensure eligible individuals and entities fulfill their tax obligations. By broadening the taxpayer base, the government can strengthen national tax revenues, particularly in the context of individual income tax. Novasari & Ratnawati (2020) The government strives to optimize tax collection through extensification and tax enforcement measures. Empirical studies have demonstrated the effectiveness of taxpayer extensification in enhancing tax revenue. Research by Dewi & Maulida (2012) and Dewi & Suwarno (2019) Confirms that taxpayer extensification positively and significantly impacts individual income tax receipts. This relationship indicates that increasing the number of registered taxpayers contributes directly to higher tax collection. Furthermore, an effective extensification strategy relies on accurate taxpayer identification, a streamlined registration process, and the promotion of tax awareness.

H₁: Taxpayer extensification positively and significantly affects individual income tax revenue.

Tax intensification is the systematic effort to optimize tax revenue collection from registered taxpayers, including those identified through taxpayer extensification. This process involves reassessing taxpayers who already possess a Taxpayer Identification Number (NPWP), ensuring that they accurately report and pay taxes on all taxable assets, both movable and immovable. Intensification is crucial due to the persistent non-compliance among taxpayers, often driven by a lack of awareness and responsibility. To address this challenge, the government enforces monitoring mechanisms and, when necessary, conducts tax audits to ensure compliance. Through tax intensification, the government aims to enhance individual income tax revenue by increasing the number of taxable objects reported and paid by taxpayers. Soemitro, as cited in Putra (2019), emphasizes that tax policy designed to support national revenue includes expanding and strengthening the taxpayer base, broadening taxable objects, refining tax rates, and improving administrative efficiency. Empirical studies further validate the positive impact of tax intensification on income tax revenue. Research by Dewi & Maulida (2012) and Siagian (2018) Demonstrates that tax intensification significantly and positively influences tax revenue collection. These findings indicate that reinforcing tax monitoring, ensuring compliance, and refining administrative processes can substantially improve tax revenue generation. Given the theoretical and empirical evidence, the following hypothesis is proposed:

H₂: Tax intensification positively and significantly affects individual income tax revenue.

Research Design and Methodology

The population in this study consists of all individual taxpayers registered at the Pratama Tax Service Office (KPP Pratama) in Jayapura. The total number of registered taxpayers at this office is 155,689 individuals. Since the population size is known, this study employs Slovin's formula to determine the required sample size. Based on the calculation, the sample size selected for this study is 100 individual taxpayers. The primary data source in this research is obtained directly from the research subjects. The primary data is collected through questionnaires distributed to respondents, focusing on factors influencing individual taxpayer compliance. The questionnaire includes respondent demographic information and specific questions based on the indicators of each research variable. A Likert scale with five response options is used to measure each variable indicator: Strongly Agree (5), Agree (4), Neutral (3), Disagree (2), and Strongly Disagree (1). The collected data undergoes several stages of analysis. The first stage involves conducting descriptive statistical analysis to summarize and describe the dataset. The second stage includes instrument testing, comprising validity and reliability tests to ensure measurement accuracy. The third stage involves classical assumption tests, including normality, heteroscedasticity, and multicollinearity tests, to verify data distribution and statistical assumptions. The fourth stage is hypothesis testing, which is conducted through the coefficient of determination analysis (R^2), partial test (t-test), and simultaneous test (F-test) to evaluate the proposed hypotheses.

Table 1. Operational Definitions

| Variable | Code | Indicator | Major Reference |
|--------------------------|------|--|--------------------------------------|
| Taxpayer Extensification | X1.1 | Registered taxpayers | (Christover, 2016; Levina, 2015) |
| | X1.2 | Increase in the number of registered taxpayers annually. | |
| | X1.3 | Growth driven by tax object data collection activities | |
| Tax Intensification | X2.1 | Education on tax administration payments | (Venny Oktavia & Yeni, 2019) |
| | X2.2 | Enhancement of tax payment services by tax authorities | |
| Individual Income | Y1.1 | Tax rates established by tax regulations | (Mawarraharti, 2018; Rizkiana, 2019) |
| Tax Revenue | Y1.2 | Higher taxpayer registration leads to increased tax revenue. | |
| | Y1.3 | Improved taxpayer discipline enhances tax revenue. | |
| | Y1.4 | Effective and efficient tax audits increase tax collection. | |
| | Y1.5 | Utilization of e-filing enhances tax realization. | |

Source: Primary Data

Findings and Discussion

Findings

This study's respondents are individual taxpayers registered at the Pratama Tax Service Office (KPP Pratama) in Jayapura. Table 2 provides an overview of respondent demographics, including gender and education level.

Table 2. Demographic Data

| Variable | Measurement | n | % |
|-----------------|-------------|----|-----|
| Gender | Male | 68 | 68% |
| | Female | 32 | 32% |
| Education Level | SMA | 13 | 13% |
| | D3 | 5 | 5% |
| | S1 | 70 | 70% |
| | S2 | 12 | 12% |

Source: Primary Data

Based on Table 2, out of 100 respondents at KPP Pratama Jayapura taxpayers, 68% are male taxpayers, while 32% are female. The table also reveals that most respondents (70%) hold a bachelor's degree (S1). Respondents with a high school education (SMA) and master's degree (S2) account for 13% and 12%, respectively, while only 5% have a diploma (D3) education level. The second stage of the study involves data quality testing, which consists of validity and reliability tests. Validity testing is conducted to measure whether the questionnaire items are valid. This is done by testing the correlation between individual item scores and the total score of each variable using Pearson

correlation. An item is considered valid if its significance level is below 0.05. Reliability testing determines whether the instrument consistently measures the variable, with Cronbach's Alpha set at a threshold of 0.6. Table 3 presents the results of the validity and reliability tests for the three variables: Taxpayer Extensification (TE), Tax Intensification (TI), and Individual Income Tax Revenue (TR).

Table 3. Validity and Reliability Test Results

| Variable | Instrument | r-calculated | Cronbach Alpha | Result |
|-----------------------------------|------------|--------------|----------------|--------------------|
| Taxpayer Extensification (X1) | X1.1 | 0,617** | 0,752 | Valid dan reliable |
| | X1.2 | 0,648** | | Valid dan reliable |
| | X1.3 | 0,758** | | Valid dan reliable |
| | X1.4 | 0,775** | | Valid dan reliable |
| | X1.5 | 0,741** | | Valid dan reliable |
| Tax Intensification (X2) | X2.1 | 0,651** | 0,739 | Valid dan reliable |
| | X2.2 | 0,747** | | Valid dan reliable |
| | X2.3 | 0,727** | | Valid dan reliable |
| | X2.4 | 0,751** | | Valid dan reliable |
| | X2.5 | 0,620** | | Valid dan reliable |
| Individual Income Tax Revenue (Y) | Y1.1 | 0,626** | 0,844 | Valid dan reliable |
| | Y1.2 | 0,834** | | Valid dan reliable |
| | Y1.3 | 0,816** | | Valid dan reliable |
| | Y1.4 | 0,826** | | Valid dan reliable |
| | Y1.5 | 0,826** | | Valid dan reliable |

Source: Processed Primary Data

The analysis results show that tax extensification, tax intensification, and tax revenue have a significance value below 0.05, indicating that all questionnaire items are valid. In contrast, the Cronbach's Alpha value above 0.6 confirms its reliability. A classical assumption test was carried out to ensure the feasibility of the regression model, where the normality test using Normal P-P Plot showed that the data points were scattered around the diagonal line, indicating that the residuals were normally distributed. The heteroscedasticity test shows randomly scattered data points with no specific pattern, proving that the model does not experience heteroscedasticity. Meanwhile, the multicollinearity test with a Tolerance value above 0.1 and a VIF below 10 shows no high correlation between the independent variables, ensuring that the regression model is valid. From the regression analysis obtained, the equation:

$$Y = 0.325 + 0.506 X1 + 0.416 X2$$

Tax extensification and tax intensification significantly increase tax revenue. The regression coefficient of tax extensification of 0.506 indicates that each increase in tax extensification contributes to an increase in tax revenue of 0.506, assuming other variables remain constant. Similarly, the tax intensification regression coefficient of 0.416 indicates that an increase in tax intensification increases tax revenue by 0.416 if other variables remain constant. With a significant value of both variables below 0.05, these results confirm that tax extensification and intensification significantly affect tax revenue.

The coefficient of determination test (R^2 test) measures how well the independent variables can explain the dependent variable.

Table 4. Coefficient of Determination (R^2) Test Results (Model Summary)

| Model | R | R Square | Adjusted RSquare | Std. Error of the Estimate |
|-------|-------------------|----------|------------------|----------------------------|
| 1 | .679 ^a | .461 | .450 | .30132 |

a. Predictors: (Constant), Tax Intensification, Tax Extensification

b. Dependent Variable: Tax Revenue

Source: SPSS output

From Table 4, the R-value is 0.679, indicating a strong relationship between tax revenue and the independent variables, as it falls within the 0.601 - 0.8 range, which defines a strong correlation. The R^2 value of 0.461 (or 46.1%) implies that 46.1% of the variation in tax revenue can be explained by taxpayer extensification and tax intensification. In comparison, the remaining 53.9% is influenced by

other variables not examined in this study. The partial test (t-test) evaluates the impact of each independent variable on the dependent variable. The test is conducted by analyzing the significance of the t-values. If the significance value (p-value) is less than 0.05, the independent variable is considered to affect the dependent variable significantly.

Table 5. Partial Test Results (t-Test) Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | | t | Sig. |
|--------------------------|-----------------------------|------------|---------------------------|--|-------|------|
| | B | Std. Error | Beta | | | |
| 1 (Constant) | .325 | .456 | | | .714 | .477 |
| Taxpayer Extensification | .506 | .093 | .448 | | 5.468 | .000 |
| Tax Intensification | .416 | .096 | .356 | | 4.341 | .003 |

a. Dependent Variable: Tax Revenue

Source: SPSS output

Table 5 shows that taxpayer extensification has a significance value of 0.000, less than 0.05. H1 is accepted, and H0 is rejected, confirming that taxpayer extensification significantly affects tax revenue. Additionally, the positive t-value of +5.468 suggests that the relationship between taxpayer extensification and tax revenue is positive. Similarly, tax intensification has a significance value of 0.003, which is below 0.05. This indicates that H2 is accepted and H0 is rejected, proving that tax intensification significantly affects tax revenue. The positive t-value of +4.341 confirms that tax intensification positively influences tax revenue.

Table 6. Simultaneous Test Results (F-Test) ANOVA^a

| Model | Sum of Squares | Df | Mean Square | F | Sig. |
|--------------|----------------|----|-------------|--------|-------------------|
| 1 Regression | 7.543 | 2 | 3.771 | 41.539 | .000 ^b |
| Residual | 8.807 | 97 | .091 | | |
| Total | 16.350 | 99 | | | |

a. Dependent Variable: Tax Revenue

b. Predictors: (Constant), Tax Intensification, Tax Extensification

Source: SPSS output

The simultaneous test (F-test) evaluates whether the independent variables collectively influence the dependent variable. The test follows an $\alpha = 5\%$ threshold, meaning the proposed hypothesis is accepted if the significance value (p-value) is less than 0.05. Table 6 shows that the significance level is below 0.05, indicating that taxpayer extensification and tax intensification simultaneously influence tax revenue. The probability value 0.000 is significantly lower than the 0.05 threshold, confirming that the regression model can effectively predict tax revenue levels based on these independent variables.

Discussion

Tax Extensification on Tax Revenue

The findings of this study indicate that taxpayer extensification has a positive and significant effect on individual income tax revenue. This result aligns with the fundamental objective of extensification, which is to expand the tax base by issuing Taxpayer Identification Numbers (NPWP) while adhering to the principle of self-assessment. The extensification process must be carried out comprehensively across all business premises and establishments owned, controlled, or utilized by individual taxpayers, regardless of whether they possess an NPWP. Taxpayers registered must have their data and identity updated by applicable regulations. The hypothesis testing results confirm that the more extensively tax authorities implement extensification measures, the more significant the increase in tax revenue. Tax authorities actively seek information regarding taxable objects and subjects that meet the criteria for taxation but have not yet been registered, ensuring they undergo supervision and outreach through socialization programs until they are formally registered. As the number of registered taxpayers increases, the overall tax revenue also grows, reinforcing the effectiveness of the extensification strategy. Tax revenue is a significant and sustainable government income source crucial in financing national development. A well-managed tax revenue system ensures continuous and consistent funding for infrastructure projects, social programs, and economic policies, ultimately leading to national prosperity. The government strives to enhance tax collection through extensification efforts and

effective tax enforcement policies (Novasari & Ratnawati, 2020). Through these efforts, authorities can systematically identify potential taxpayers and integrate them into the formal tax system, ensuring compliance and increasing state revenue. The findings of this study are consistent with attribution theory, which explains how individuals react to external events based on their perception and reasoning. Attribution theory suggests that human behavior is influenced by internal factors (such as personal ability, effort, and motivation) and external factors (such as government regulations, economic conditions, and tax policies). The effectiveness of taxpayer extensification relies on how taxpayers perceive the role of taxation in national development. Individuals who observe tangible benefits from tax revenue, such as improved public infrastructure and services, are more likely to comply with tax regulations. Similarly, the quality of tax administration, including tax officers and digital tax services, significantly influences taxpayer compliance. The results of this study are also in line with previous research conducted by Ngadiman & Felicia Felicia (2017), which found that taxpayer extensification significantly impacts individual income tax revenue. Their study emphasized that expanding the tax base increases tax collection and enhances compliance rates. The findings suggest that the government must register more taxpayers and provide adequate education and outreach programs to ensure compliance. However, while these results confirm previous findings, they also highlight the need for further refinement in tax administration policies to enhance the effectiveness of extensification efforts. The practical implications of this study emphasize the importance of strengthening tax administration and compliance programs. First, tax authorities must improve data collection and taxpayer registration through integrated digital systems to enhance efficiency and accuracy. Second, tax education programs should be expanded to raise awareness among potential taxpayers about their obligations and the benefits of taxation. Third, a more transparent and accountable tax administration system should be developed to build public trust, ensuring taxpayers perceive tax payments as a valuable contribution to national development. Finally, governments should enhance taxpayer services, including digital platforms and customer support, to streamline the tax registration and payment process. These practical measures can optimize tax revenue collection, promote higher compliance rates, and strengthen fiscal sustainability.

Tax Intensification on Tax Revenue

The findings of this study confirm that tax intensification has a positive and significant effect on tax revenue. The hypothesis testing results demonstrate that increased tax intensification efforts increase tax revenue collection. Tax intensification refers to activities to optimize revenue extraction from already registered taxpayers, ensuring they fulfill their tax obligations per prevailing regulations. The implementation of tax intensification involves supervision, outreach programs, and regulatory enforcement to improve taxpayer awareness and compliance. This process also includes re-examining and updating taxpayer data, particularly for those who have already obtained a Taxpayer Identification Number (NPWP), ensuring accurate asset reporting and tax payment fulfillment. The fundamental objective of tax intensification is to maximize tax revenue collection by improving compliance among registered taxpayers through enforcement mechanisms such as audits, administrative reforms, and penalty implementation for non-compliance. This study aligns with attribution theory, which explains how individuals attribute causes to their behavior and external circumstances. Attribution theory posits that human actions are influenced by internal factors (such as awareness, responsibility, and motivation) and external factors (such as government policies, regulatory enforcement, and administrative efficiency). Registered taxpayers exhibit a higher understanding and responsibility toward tax obligations in tax compliance, indicating that internal attributes shape compliance behavior. Moreover, tax intensification is a direct follow-up to tax extensification, ensuring that registered taxpayers do not merely obtain an NPWP but also actively fulfill their tax responsibilities. The effectiveness of tax intensification depends on the extent of regulatory oversight and enforcement measures, reinforcing the idea that both internal and external factors shape taxpayer behavior. The results of this study are consistent with previous research conducted by Kurniati (2019), which found that tax intensification positively and significantly impacted individual income tax revenue, with a regression coefficient of 1.136277. This suggests that a one-unit increase in tax intensification would result in a proportional increase in income tax revenue, assuming other factors remain constant.

(ceteris paribus). Similarly, Dechan (2020) confirmed that tax intensification significantly improves tax revenue collection, supporting the findings of this study. These consistent results suggest that effective tax intensification measures, such as stricter enforcement, improved taxpayer education, and streamlined tax administration, contribute to increased revenue collection. The findings reinforce that tax intensification is a critical component of fiscal policy, helping governments enhance compliance and maximize revenue from existing taxpayers. From a practical standpoint, these findings emphasize the importance of strengthening tax enforcement mechanisms and administrative efficiency. First, governments should enhance audit procedures and taxpayer monitoring systems to identify potential non-compliance among registered taxpayers. Second, investment in digital tax administration and automated reporting systems can improve efficiency in tax collection and minimize tax evasion. Third, authorities should intensify public outreach programs to educate taxpayers about the benefits of tax compliance, fostering a culture of voluntary compliance. Additionally, tax enforcement should be complemented by fair and transparent regulations to ensure that taxpayers perceive taxation as a just and equitable obligation. Finally, integrating tax intensification with tax extensification strategies will provide a comprehensive approach to expanding and optimizing the tax base.

Conclusion

This study examined the impact of taxpayer extensification and intensification on individual income tax revenue. The findings confirm that both extensification and intensification positively and significantly affect tax revenue, indicating that increasing taxpayer registration and improving compliance monitoring contribute to higher tax collection. Taxpayer extensification broadens the tax base by identifying and registering eligible taxpayers, while tax intensification optimizes tax collection through administrative efficiency and enforcement mechanisms. The results of this study provide empirical evidence supporting the effectiveness of these fiscal strategies in enhancing national tax revenue.

The study makes a valuable contribution to academic research and tax policy implementation. Theoretically, it aligns with attribution theory, reinforcing an understanding of how internal motivations and external regulatory frameworks influence taxpayer behavior. This research also provides practical insights for policymakers, highlighting the importance of strengthening tax administration, increasing enforcement measures, and improving taxpayer education. Enhancing tax compliance through transparent regulations, digital tax systems, and extensive outreach programs can foster voluntary participation and improve overall revenue collection. Additionally, this study offers managerial implications, emphasizing better resource allocation and collaboration with stakeholders to maximize tax extensification and intensification efforts.

Despite its contributions, this study has certain limitations. First, the sample size is limited to taxpayers registered at KPP Pratama Jayapura, restricting the generalizability of the findings. Future research should consider expanding the sample to different regions to capture more diverse tax compliance behaviors. Second, this study focused solely on tax extensification and intensification, while other factors—such as penalties, fines, and technological adoption in tax administration—may also influence tax revenue collection. Future studies should explore additional variables to provide a more comprehensive analysis. Third, the research relied primarily on questionnaire-based data collection, which may be subject to response bias. Future studies should incorporate interviews or qualitative methods to gain deeper insights into taxpayer attitudes and motivations. Lastly, optimizing human resources and enhancing collaborations with external institutions—such as conducting tax awareness campaigns—can further improve the effectiveness of tax collection policies. Future researchers should explore these strategies to develop more efficient and sustainable tax compliance models.

References

- Adrianti, W. (2018). *Pengaruh Ekstensifikasi dan Tingkat Kepatuhan Wajib Pajak Orang Pribadi Terhadap Tingkat Penerimaan Pajak Penghasilan pada Kantor Pelayanan Pajak (Pratama) Kota Tanjungpinang*. <https://repositori.usu.ac.id/handle/123456789/30287>

- Andyta Novasari, & Dyah Ratnawati. (2020). PENGARUH EKSTENSIFIKASI PAJAK, TINGKAT KEPATUHAN WAJIB PAJAK, DAN PEMERIKSAAN PAJAK TERHADAP PENERIMAAN PAJAK PENGHASILAN WAJIB PAJAK ORANG PRIBADI. *BAJ: Behavioral Accounting Journal*, 3(2 SE-Articles), 115-128. <https://doi.org/10.33005/baj.v3i2.102>
- Archanggela, M., & Herawati, S. G. (2022). The Effect of Advertising Tax Extensification and Intensification on Regional Tax Revenue. *Kontigensi: Jurnal Ilmiah Manajemen*, 10(2), 255-265. <https://jurnal.dim-unpas.web.id/index.php/JIMK/article/view/284>
- Christover, A. P. (2016). Pemahaman ekstensifikasi wajib pajak dan intensifikasi pajak terhadap persepsi fiskus tentang penerimaan pajak. *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 4(1). <https://doi.org/10.35794/emba.4.1.2016.12294>
- Damayanti, T. W., Sutrisno, Subekti, I., & Baridwan, Z. (2015). Trust and Uncertainty Orientation: An Efforts to Create Tax Compliance in Social Psychology Framework. *Procedia - Social and Behavioral Sciences*, 211, 938-944. <https://doi.org/https://doi.org/10.1016/j.sbspro.2015.11.124>
- Dasuki, T. (2023). PENGARUH EKSTENSIFIKASI DAN INTENSIFIKASI TERHADAP PENERIMAAN PAJAK PENGHASILAN ORANG PRIBADI: (Studi Pada Kantor Pelayanan Pajak Pratama Kuningan). *J-AKSI: JURNAL AKUNTANSI DAN SISTEM INFORMASI*, 4(1), 42-57. <https://doi.org/10.31949/jaksi.v4i1.3603>
- Dechan, Y. M. M. D. (2020). *Pengaruh Ekstensifikasi dan Intensifikasi Pajak Terhadap Penerimaan Pajak Pada KPP Pratama Makassar Selatan*. Universitas Hasanuddin. <https://repository.unhas.ac.id/id/eprint/764/>.
- Dewi, M. S., & Maulida, M. (2012). Evaluasi Ekstensifikasi dan Intensifikasi Pajak Serta Kontribusinya dalam Meningkatkan Penerimaan Pajak Penghasilan Orang Pribadi pada KPP Pratama Jakarta Tanah Abang Dua. *Binus Business Review*, 3(1), 228-245. <https://doi.org/10.21512/bbr.v3i1.1312>
- Dewi, M. S., & Suwarno, Y. O. (2019). Pelaksanaan Ekstensifikasi Wajib Pajak dan Intensifikasi Pajak: Upaya Peningkatan Penerimaan PPh Orang Pribadi pada KPP Pratama Duren Sawit. *Binus Business Review*, 5(2), 588-600. <https://doi.org/10.21512/bbr.v5i2.1183>
- Din, M., & Parwati, N. M. S. (2021). Pengaruh Ekstensifikasi Dan Intensifikasi Pajak Terhadap Penerimaan Pajak Penghasilan Orang Pribadi. *Jurnal Akuntansi Netral, Akuntabel, Objektif*, 3(2). <https://www.academia.edu/download/92174327/17389-52276-1-PB.pdf>.
- Endrasti, N. R., & Prastiwi, D. (2023). Pengaruh Kompleksitas Sistem Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi Dengan Gender Sebagai Variabel Moderasi. *Jurnal Analisa Akuntansi Dan Perpajakan*, 7(2), 200-219. <https://doi.org/10.25139/jaap.v7i2.6579>
- Fauziati, P., Minovia, A. F., Muslim, R. Y., & Nasrah, R. (2020). The Impact of Tax Knowledge on Tax Compliance Case Study in Kota Padang, Indonesia. *Journal of Advanced Research in Business and Management Studies*, 2(1 SE-Business studies), 22-30. <https://www.akademiabaru.com/submit/index.php/arbms/article/view/1183>
- Fazlurahman, F., & Kustiawan, M. (2016). Pengaruh ekstensifikasi pajak dan kepatuhan wajib pajak terhadap penerimaan pajak penghasilan wajib pajak orang pribadi (studi pada KPP Pratama Bandung Karees Tahun 2010-2015). *Jurnal ASET (Akuntansi Riset)*, 8(2), 47-56. <https://doi.org/10.17509/jaset.v8i2.4030>
- Fitriani, D. W., & Saputra, P. M. A. (2019). Analisa Faktor-faktor Yang Mempengaruhi Jumlah Penerimaan Pajak Penghasilan Orang Pribadi (Studi Kasus di Wilayah Kerja Kantor Pelayanan Pajak Batu). *Journal of Indonesian Applied Economics*, 3(2). <https://jiae.ub.ac.id/index.php/jiae/article/view/128>
- Heider, F. (1976). A conversation with Fritz Heider. *New Directions in Attribution Research*, 1, 47-61.
- Hermenda, A., Sumarwan, U., & Tinaprillia, N. (2019). The effect of social media influencers on brand image, self-concept, and purchase intention. *Journal of Consumer Sciences*, 4(2), 76-89. <https://doi.org/10.29244/jcs.4.2.76-89>
- Isnanto, A., Istiqomah, I., & Suharno, S. (2021). Faktor-faktor yang mempengaruhi penerimaan pajak penghasilan dalam APBN. *Jurnal Ilmiah Universitas Batanghari Jambi*, 21(2), 832-836. <https://doi.org/10.33087/jiubj.v21i2.1436>
- Kamil, N. I. (2015). The effect of taxpayer awareness, knowledge, tax penalties, and tax authorities services on the tax compliance: (Survey on the individual taxpayer at jabodetabek & Bandung). *Research Journal of Finance and Accounting*, 6(2), 104-111. <https://core.ac.uk/download/pdf/234630427.pdf>.
- Kurniati, T. (2019). *Pengaruh Pelaksanaan Ekstensifikasi Wajib Pajak, Intensifikasi Pajak Dan Kepatuhan Wajib Pajak Orang Pribadi Terhadap Penerimaan Pajak Penghasilan Orang Pribadi (Studi Kasus pada 5 (Lima) KPP di Kota Bandung)*. Program Studi Magister Akuntansi, Universitas

- Widyatama. <http://repository.widyatama.ac.id/xmlui/handle/123456789/10870>
- Levina, M. (2015). Pengaruh Ekstensifikasi Pajak, Kepatuhan Wajib Pajak dan Pencairan Tunggalan Pajak Terhadap Penerimaan Pajak Penghasilan Orang Pribadi. *Jurnal Ilmiah Wahana Akuntansi*, 10(2), 140-153. <https://scholar.archive.org/work/nxgcarubx5gnbao2lfnz2duhti/access/wayback/http://journal.unj.ac.id/unj/index.php/wahana-akuntansi/article/download/879/792>
- Mardiasmo, M. B. A. (2016). *PERPAJAKAN-Edisi Terbaru*. Penerbit Andi.
- Maretaniandini, S. T., Wicaksana, R., Tsabita, Z. A., & Firmansyah, A. (2023). Potensi Kepatuhan Pajak UMKM Setelah Kenaikan Tarif Pajak Pertambahan Nilai: Sebuah Pendekatan Teori Atribusi. *Educoretax*, 3(1), 42-55. <https://doi.org/10.37058/jak.v19i1.9495>
- Mawarraharti, G. (2018). *Analisis Realisasi Pajak Penghasilan Orang Pribadi Yang Dideterminasi Oleh Ekstensifikasi Pajak Dan Intensifikasi Pajak*. Universitas Komputer Indonesia. <https://repository.unikom.ac.id/id/eprint/59461>
- Mispiyanti, M., & Kristanti, I. N. (2018). Analisis pengaruh PDRB, inflasi, nilai kurs, dan tenaga kerja terhadap penerimaan pajak pada Kabupaten Cilacap, Banyumas, Purbalingga, Kebumen dan Purworejo. *Jurnal Ilmiah Akuntansi Dan Keuangan*, 7(1), 23-37.
- Mustika, C. (2012). Pajak penghasilan di Indonesia (Peraturan, Perhitungan dan Upaya Peningkatan Potensi Penerimaan Pajak Penghasilan) dan kaitannya dengan Investasi di Indonesia. *Jurnal Manajemen Terapan Dan Keuangan*, 1(3), 227-238. <https://doi.org/10.22437/jmk.v1i3.1840>
- Nadia, P., & Kartika, R. (2020). Pengaruh Inflasi, Penagihan Pajak dan Penyuluhan Pajak terhadap Penerimaan Pajak Penghasilan. *Jurnal Ilmiah Universitas Batanghari Jambi*, 20(2), 497-502. <https://doi.org/10.33087/jiubj.v20i2.928>
- Nara, N., Nurdin, W. N., & Nur, A. H. (2021). Intensification and Extensification of Entertainment Taxes to Increase Own-Source Revenue (PAD) in Makassar City. *Turkish Journal of Computer and Mathematics Education*, 12(11), 303-312. <https://doi.org/10.17762/turcomat.v12i11.5874>
- Ngadiman Ngadiman, & Felicia Felicia. (2017). Pengaruh Ekstensifikasi Pajak, Intensifikasi Pajak, Kenaikan PTKP, Dan Tax Holiday Terhadap Penerimaan Pajak Orang Pribadi Di Jakarta Barat. *Jurnal Akuntansi*, 21(1 SE-Articles), 127-142. <https://doi.org/10.24912/ja.v21i1.138>
- Ngelo, A. A., Permatasari, Y., Harymawan, I., Anridho, N., & Kamarudin, K. A. (2022). Corporate tax avoidance and investment efficiency: evidence from the enforcement of tax amnesty in Indonesia. *Economies*, 10(10), 251. <https://doi.org/10.3390/economies10100251>
- Putra, B. P. (2019). *Pengaruh Ekstensifikasi Dan Intensifikasi Pajak Reklame Terhadap Penerimaan Pajak Daerah (Studi Kasus pada Badan Pengelola Pendapatan Daerah Kota Bandung Periode 2011-2017)*. Program Studi Akuntansi S1 Fakultas Ekonomi-Bisnis Universitas Widyatama. <https://repository.widyatama.ac.id/xmlui/handle/123456789/11497>
- Putri, D. M. (2017). *Pengaruh Ekstensifikasi Pajak, Intensifikasi Pajak Dan Tingkat Kepatuhan Wajib Pajak Terhadap Tingkat Penerimaan Pajak Penghasilan (Studi pada KPP Pratama Sumedang)*. Universitas Widyatama. <https://repository.widyatama.ac.id/xmlui/handle/123456789/8629>
- Ramadhanty, A., & Zulaikha, Z. (2020). Pengaruh pemahaman tentang perpajakan, kualitas pelayanan fiskus, sistem transparansi perpajakan, kesadaran wajib pajak, dan sanksi perpajakan terhadap kepatuhan wajib pajak orang pribadi. *Diponegoro Journal of Accounting*, 9(4). <https://ejournal3.undip.ac.id/index.php/accounting/article/view/29037>
- Resmi, S. (2022). *Perpajakan teori dan kasus*.
- Rizkiana, S. I. (2019). *Pengaruh Ekstensifikasi dan Intensifikasi Pajak Terhadap Penerimaan Pajak Penghasilan Wajib Pajak Orang Pribadi Di Wilayah Kantor Pelayanan Pajak Pratama Kota Tegal*. http://lib.upstegal.ac.id/index.php?p=show_detail&id=16111&keywords=
- Romadhon, F., & Diamastuti, E. (2020). Kepatuhan Pajak: Sebuah Analisis Teoritis Berdasarkan Perspektif Teori Atribusi. *Jurnal Ilmiah ESAI*, 14(1), 17-35. <https://doi.org/10.25181/esai.v14i1.2382>
- Selvia, A. (2015). Pelaksanaan Ekstensifikasi Dan Intensifikasi Pajak Dalam Rangka Meningkatkan Penerimaan Pajak Pada KPP Pratama Jakarta Kebayoran Baru Satu. *Jakarta: Institute Teknologi Dan Bisnis Kalbis*. http://eprints2.binus.ac.id/27426/1/2012-2-00645-AK_Abstrak001.pdf
- Siagian, J. (2018). ANALISIS KEGIATAN INTENSIFIKASI DAN HUBUNGANNYA DENGAN PENINGKATAN PENERIMAAN WAJIB PAJAK ORANG PRIBADI. *Buletin Ekonomi*, 17(2), 20-26. <http://ejournal.uki.ac.id/index.php/beuki/article/view/287>
- Sinta, D., Afriansyah, B., & Charolina, O. (2022). Perubahan Peraturan Pajak Penghasilan Pada Undang-Undang Harmonisasi Dan Perannya Dalam Memperkuat Fungsi Budgetair Perpajakan. *IKRAITH-EKONOMIKA*, 5(3 SE-Articles), 324-330. <https://journals.upi-yai.ac.id/index.php/IKRAITH-EKONOMIKA/article/view/2658>
- Soemitro, R. (2021). *Dasar-dasar hukum pajak*. <http://books.google.co.id/books?id=FE44AQAAIAAJ&dq=intitle:Hukum+Perdata&hl=&source=g>

[bs_api](#)

- Sulila, I. (2022). The Effect of Intensification and Extensification of Tax and Retribution on Local Own-Source Revenue. *Central Asia & the Caucasus* (14046091), 23(1). <https://doi.org/10.37178/ca-c.23.1.053>
- Sumidartini, A. N. (2017). Pengaruh nilai tukar rupiah serta tingkat suku Bunga terhadap penerimaan pajak pada Direktorat Jenderal Pajak. *Transparansi: Jurnal Ilmiah Ilmu Administrasi*, 9(1), 53-68. <https://doi.org/10.31334/trans.v9i1.85>
- Venny Oktavia, P., & Yeni, W. (2019). Pengaruh Ekstensifikasi Pajak, Intensifikasi Pajak Dan Kepatuhan Wajib Pajak Terhadap Penerimaan Pajak Penghasilan Orang Pribadi Pada Kpp Pratama Palembang Ilir Barat. Universitas Bina Darma. <http://repository.binadarma.ac.id/457/>