

ANALYSIS OF THE EFFECTIVENESS OF TAX COLLECTION AND TAX REVENUE AT KPP PRATAMA JAKARTA CAKUNG DUA

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ABSTRACT Tax arrears is the amount of tax payable that has not been paid by taxpayers. With the high amount of tax arrears, it will result in reduced tax revenue. Therefore, this should be an active collection measure against rogue taxes, by issuing a Warning Letter as a Warrant. The purpose of this study is to assess the effectiveness and contribution of active collection of naughty taxes in Jakarta after the issuance of warning letters and warrants. The research was conducted at KPP Pratama Jakarta Cakung Dua, with a period of 4 (four) years, starting from the 2015 to 2018 period.

The method used in this research is descriptive method with interview techniques. Based on the data and data analysis results obtained, it can be concluded that the collection of active tax arrears at KPP Pratama Jakarta Cakung Dua is in the ineffective category. in taxes annually.

Keywords: Effectiveness, Contribution, Active Tax Receivables, Tax Arrears, Warning Letter, Forced Warrant, KPP Pratama Jakarta Cakung Dua.

ABSTRACT Tax arrears is the amount of tax payable has not been paid by the taxpayer. With the high amount of tax arrears will result in reduced tax revenues. Therefore, it should be an active collection action againts delinquent taxes, the issuance of Warning Letters an Distress Warrant. The purpose of this study was to assess the effectiveness and contribution of the active collection on delinquent taxes in Jakarta after the issuance of Warning Letters and Distress Warrant. The research was done in KPP Pratama Jakarta Cakung Dua, with a period of 4 (four) years, commencing form the period 2015 to 2018. The method used in this research is descriptive method with interview techniques. Based on the data and the results of analysis of the data obtained, it can include that the active collection of the tax arrears on KPP Pratama Jakarta Cakung Dua included in the category of ineffective in tax arrears annually.

Keywords: Effectiveness, Contribution, Active collection of tax, Tax Arrears, Warning Letters, Distress Warrant, KPP Pratama Jakarta Cakung Dua

I. PRELIMINARY

The Republic of Indonesia is a constitutional state based on Pancasila and the 1945 Constitution, aimed at realizing a just and prosperous, safe, secure, and orderly state and nation life order, and ensuring equal legal standing for citizens. To achieve this goal, national development which is carried out in a sustainable and sustainable manner and evenly distributed throughout the country requires a large amount of money that must be extracted, especially from its own sources of capacity.

From an economic perspective, tax is a transfer of resources from the private sector (companies) to the public sector. The transfer of these resources will affect purchasing power or the ability to spend (spending power) from the private sector. In order to avoid serious disruption to the running of the company, the fulfillment of tax obligations must be managed properly. For the state, taxes are an important source of revenue

which will be used to finance state expenditures, both routine expenditures and development expenditures. On the other hand, tax is a burden that will reduce net income (Suandy, 2011: 1).

To overcome various obstacles, it is necessary to carry out a collection action which has compelling legal force. Collection actions include notification of warning letters, instant and simultaneous collection, notification of forced warrants, carrying out confiscation, holding hostages and selling goods that have been confiscated based on the provisions stipulated in Law Number 19 of 1997 concerning Tax Collection by Force Letter as amended by Law. - Law Number 4 of 2016 (www.pajak.go.id)

II. LITERATURE REVIEW

2.1 Research Review

Research by Sutria Tunas (2013) This study aims to analyze the effectiveness of tax arrears collection using forced letters at the Manado Pratama Tax Office. The method used in this research is quantitative descriptive method using effectiveness analysis which analyzes data on the issuance of forced letters and their receipts in 2011-2012. The results showed that the collection of tax arrears using forced letters in 2011, seen from the number of sheets, had an effectiveness percentage of 41.26%, which the indicator was classified as less effective and from the nominal it had a percentage of 64.84% which the indicator was quite effective, whereas in 2012 seen from the number of sheets it had percentage effectiveness 84.09% whose indicators are classified as effective and from the nominal have a percentage of 81.56% whose indicators are classified as effective. Thus, tax revenue at the Manado Pratama Tax Office in terms of payment of tax arrears by force letter can be categorized as effective because tax arrears revenue from 2011 to 2012 has increased.

Olive Madjid and Lintje Kalangi's research (2015) Revenue from the tax sector is the largest source of state revenue. There are many ways that the Directorate General of Taxes has done to increase state revenue from the tax sector. One of them is by collecting income tax with a warning letter and a letter of force. This study aims to determine the level of effectiveness and contribution of tax collection with warning letters and forced letters to income tax revenues. The analytical method used in this research is descriptive analysis to provide an overview of whether tax collection with warning letters and compulsory letters is effective or not, and how much contribution is given to the total income tax revenue. The data analysis technique used is ratio descriptive analysis. The test results show that tax collection with warning letters and forced letters in 2013 and 2014 were classified as ineffective and contributed very little to income tax revenues. Therefore, KPP Pratama Bitung should provide counseling on taxation to the general public and taxpayers in particular so that they understand, realize and want to carry out their tax obligations properly. With the high awareness of taxpayers to carry out their obligations, the amount of tax that has not been paid will be reduced. Therefore, KPP Pratama Bitung should provide counseling on taxation to the general public and taxpayers in particular so that they understand, realize and want to carry out their tax obligations properly. With the high awareness of taxpayers to carry out their obligations, the amount of tax that has not been paid will be reduced. Therefore, KPP Pratama Bitung should provide counseling on taxation to the general public and taxpayers in particular so that they understand, realize and want to carry out their tax obligations properly. With the high awareness of taxpayers to carry out their obligations, the amount of tax that has not been paid will be reduced.

Wungkar and Desita Marlysa's research (2015). In 2015, the realization of tax arrears was Rp. 13,154,111,112, compared to 2014 the realization was only IDR 1,743,611,228. That means the role of bailiffs is very important and also the awareness of taxpayers is expected. The collection process with forced letters in 2014 was 337 sheets and there was a decrease in the number of forced letters in 2015, namely 136 sheets. But it is inversely proportional to the disbursement of tax arrears with forced letters, namely in 2014 amounting to Rp. 1,743,242,212 while in 2015 there was an increase of Rp. 11,393,764,729. This means that the Collection Section worked very hard in 2015. The tax bailiff played an important role in the payment. tax arrears. But carrying out billing activities in the field, Tax bailiffs are often unable to carry out their duties optimally, because there are many obstacles that affect both from within and from outside the Tax Office. If you look at the percentage in 2014 the value of tax arrears disbursement of 4.53% and in 2015 amounted to 31.07%, then tax collection with a Force Letter can be categorized as ineffective, the cause of the payment of Coercive Warrants not reaching 100%, among others, the tax bearer. does not recognize the existence of tax debt, the tax bearer submits an application for payment installments because the financial condition does not allow it to be paid at once, the tax bearer files an objection to the amount of the tax arrears, and the tax bearer is negligent. The contribution of issuing forced letters to the payment of tax arrears at KPP Pratama Makassar Kotamobgu is very good. This can be seen in the 2015 ratio of 86.61% of the disbursement of tax arrears through warrants. This is due to the active role of the tax collection and bailiffs section.

The purpose of this study was to determine the level of effectiveness of tax collection by forced letters at the Medan Petisah Pratama Tax Office on tax revenue. This research uses a descriptive method. Data collection was carried out using documentation methods in the form of historical evidence or reports in the form of archives such as tax receipts, tax bills, and coercive letters issued from 2012 to 2014. The data analysis technique used in this study was descriptive analysis. The results of the descriptive analysis show that the effect of tax collection through forced letters from 2012 to 2014 has increased every year,

Paul Filmon Nalle's research (2017). The phenomenon of tax compliance is in the spotlight because taxpayer compliance in Indonesia is classified as very low. In order for taxation rights and obligations to be carried out by all taxpayers, the government, especially the Directorate General of Taxes, is obliged to provide guidance in the form of dissemination of information and taxation counseling, administrative services, as well as supervising taxpayer compliance by auditing and collecting tax. The purpose of this study was to determine the effectiveness level of tax collection with warning letters and forced letters in order to optimize tax revenue at KPP Pratama Singaraja. This research took place at the Tax Office (KPP) Pratama Singaraja. The data analysis technique used to test the hypothesis is descriptive analysis technique to determine the level of effectiveness of tax collection with warning letters and coercive letters. Based on the results of data analysis, it is known that the average percentage of the effectiveness of the condition of tax collection with warning letters and warrants was found to be ineffective.

2.2. Definition of Tax

Soemitro in Official (2014: 1), taxes are people's contributions to the state treasury based on law (which can be enforced) without receiving reciprocal services (counter-achievement) that can be shown directly, and which are used to pay for general expenses. Tax is one of the source of financing for the State in running the wheels of government. Taxes have an important part in development in all aspects of life in this country. Without taxes, development will not run smoothly because the amount of financing required cannot be covered only by loans and assistance from abroad.

denial of service, and or fraud and abuse of authority. Security also involves the use of technical benefits that can have a positive influence on the intention to purchase online, such as cryptography, signatures and digital certificates that aim to protect users from the risk of fraud, hacking or phishing.

Tax Collection Expiration

Period of Tax Collection

Article 22 of the Law on General Provisions and Tax Procedures states that the right to collect taxes, including interest, fines, fines, and tax collection fees, expires after more than 5 years from the date of issuance:

- a) Tax bill
- b) Underpaid Tax Assessment
- c) Additional Underpaid Tax Assessment Letter
- d) Correction Decree
- e) Objection Decree
- f) Decision on Appeal
- g) Judgment on Reconsideration

The expiration of 5 years of tax collection is calculated from the date on which the Tax Collection Letter and Tax Assessment Letter are issued. In the event that a Taxpayer submits a request for correction, objection, appeal or review, the expiration of the tax collection of 5 years shall be calculated from the date of the issuance of the Correction Decree, Decision on Objection, Decision on Appeal, or Decision on Reconsideration.

Deferred Tax Collection Expiration According to Article 22 Constitution Provisions
General System Taxation method is deferred tax collection expired if:

A warrant was issued

There is recognition of tax debt from taxpayers, either directly or indirectly

Issued underpaid tax assessment or additional underpaid tax assessment

An investigation into criminal offenses in the field of taxation is carried out. Tax collection expiration is deferred and is calculated as 5 years

since the date of issuance or implementation of the above activities.

Effectiveness

Definition of Effectiveness

Mardiasmo (2009: 134) states that effectiveness is a measure of the success or failure of an organization to achieve its goals. If an organization succeeds in achieving its goals, then the organization is said to have run effectively. The most important thing to note is that effectiveness does not say how much it will cost to achieve that goal. Costs may exceed what is budgeted. Effectiveness only looks at whether a program has clear goals and has achieved the objectives set in every company's operational activity.

According to Jones and Pendlebury (1996), effectiveness is the success or failure of the organization in achieving a goal.

According to Hidayat, effectiveness is a measure that states how far the target (quantity, quality, time) has been achieved. Where the greater the percentage of targets achieved, the higher the effectiveness.

The most important thing to note is that its effectiveness does not state how much costs have been incurred to achieve these goals, effectiveness only sees whether a program or activity has achieved the stated goals. The formula for measuring the effectiveness related to taxation is a comparison between the tax revenue realization and the tax potential.

Effectiveness Indicator

To find out whether something is said to be effective, an indicator must be treated as a measure to determine the level of effectiveness of something. The effectiveness indicator is the ratio between the results of the collection of tax status and the potential tax returns assuming that all taxpayers pay all taxes owed. Effectiveness concerns all without tax administration, enforcing the tax system and recording revenue.

Level of Effectiveness

Effectiveness has 3 levels as based on David J. Lawless in Gibson, Ivancevich and Donnelly (2000: 25-26), among others:

Individual Effectiveness

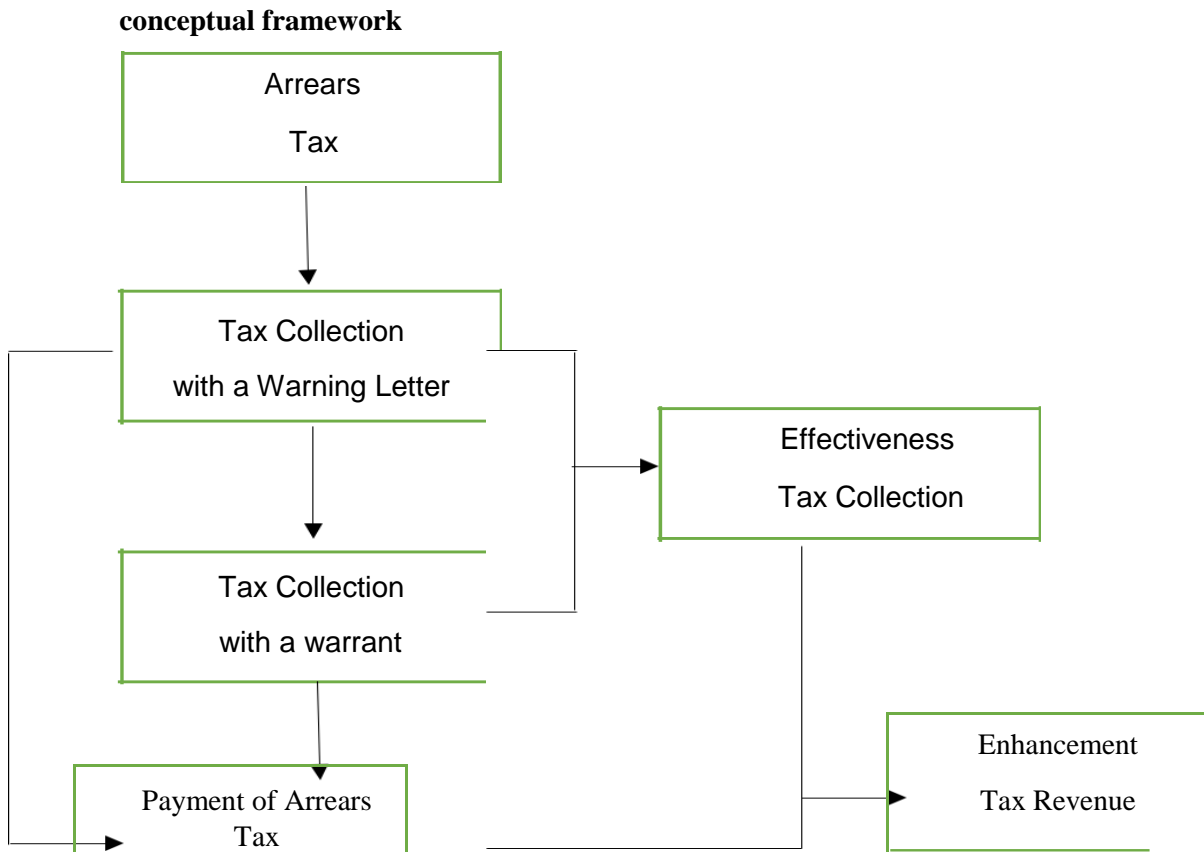
Individual effectiveness is based on an individual perspective that emphasizes the work of employees or members of the organization.

Group effectiveness

There is a view that in fact individuals work together in groups. So group effectiveness is the total contribution of all members of the group

Organizational effectiveness

Organizational effectiveness consists of individual and group effectiveness. Through synergy, the organization is able to get a higher level of work than the number of works of each section.



In an effort to increase tax revenue, there are 2 steps that are considered effective. The first is with a persuasive step in the form of a warning letter. Then if the taxpayer has not yet paid his taxes, Fiscal takes a more assertive step in the form of a Coercion Letter. So it can be concluded based on the Conceptual Framework:

Tax arrears can be billed to taxpayers who have not paid their taxes with a persuasive step in the form of billing with a warning letter

If the taxpayer has not fulfilled its obligations, then the fiscal can take a firm way, namely Collecting by Force Letter.

These steps are considered effective in increasing the tax sector revenue.

III. RESEARCH METHODS

The method used in this research is ex post facto, where the data collected is obtained from events that have taken place. With this method, a theory can be formed which serves to explain more deeply about the ejectivity of tax arrears collection and tax revenue at KPP Pratama Jakarta Cakung Dua.

The data analysis method used by researchers is descriptive analysis, namely analysis that emphasizes the discussion of data and research subjects by presenting data systematically and not concluding the results of the study. The stages of analysis and discussion used in the study are as follows:

1. Ratio Effectiveness of Tax Collection with Warrant and Warrant This calculation is used to assess the level / ratio of the effectiveness of the issuance of Warrant and Warrant.

$$\text{Publishing Effectiveness} = \frac{\text{r}}{\text{r}} \times 100\%$$

Source: Ministry of Home Affairs. Kepmendagri NO 690,900,327 in 2014

The indicator to determine the level of effectiveness from the results of calculations using the effectiveness formula is the classification of effectiveness measurements.

Table 3.1 Classification of Effectiveness Measurement

Percentage	Criteria
> 100%	Very effective
90.10 - 100%	Effective
80.10% - 90%	Effective enough
60.10 - 80%	Less effective
<60%	Ineffective

Source: Ministry of Home Affairs. Kepmendagri NO 690,900,327 in 2014

2 Ratio of the Contribution of Tax Arrears to Tax Revenues

To measure how much the contribution of revenue originating from tax arrears received by KPP Pratama Cakung 2 East Jakarta is used to analyze the ratio of tax arrears revenue.

$$RTP = \frac{\text{Tax Arrears Revenue}}{\text{Tax Revenue}} \times 100\%$$

Source: Ministry of Home Affairs. Kepmendagri NO 690,900,327 in 2014

To interpret the ratio of tax arrears disbursement to tax revenue the following criteria are used:

Table 3.2 Classification of Contribution Criteria

Percentage	Criteria
0,000 - 10%	Very less
10.10% - 20%	Less
20.10% - 30%	Moderate
30.10% - 40%	Pretty good
40.10% - 50%	Good
> 50%	Very good

Source: Ministry of Home Affairs. Kepmendagri NO 690,900,327 in 2014

IV. RESEARCH RESULTS AND DISCUSSION

The general duties of each division at the Cakung Dua Jakarta Tax Service Office (KPP) are as follows:

1. Head of Primary Tax Service Office

The Head of the Primary Tax Service Office is led by an Echelon III official in charge of carrying out counseling, services, supervision (inspection and collection).

2. Sub-section of General and Internal Compliance

The General and Internal Compliance Sub Division is led by Echelon IV Officials who coordinate the duties and authorities of secretarial services, administration and administration, household management and office finances.

3. Data and Information Processing Section (PDI)

PDI Section is led by Echelon IV Officials who have duties and authorities in data collection and processing, presentation of tax data and information, tax data entry, allocation of PBB and BPHTB, computer technical support services, monitoring of e-SPT applications and e-Filing, report preparation work and administration of tax revenue.

4. Service Section

The service section is led by an Echelon IV official who has the task of coordinating the task of determining and issuing tax law products, administering tax documents and files, receiving and processing taxpayer registration letters and tax cooperation.

5. Billing Section

The Billing Section is led by Echelon IV Officers who coordinate the duties of administering tax receivables, postponement and installments of tax arrears, active billing, proposals for write-offs of accounts receivable as well as storage of tax collection documents.

6. Tax Extensification Section

The Tax Extensification Section is led by Echelon IV Officials who coordinate the task of implementing tax potential, collecting data on tax objects and subjects, assessing tax objects in the context of extensification of taxation.

7. Supervision and Consultation Section I to IV

The Supervision and Consultation Section consists of 4 (four) sections led by Echelon IV Officials, each of which coordinates the supervision of taxpayer compliance with tax obligations, guidance and advice to taxpayers and tax technical consultation, preparation of taxpayer profiles, mandatory performance analysis. tax, data reconciliation in the context of intensifying taxpayers and evaluating the results of appeals.

8. Examination Section

The Inspection Section is led by Echelon IV Officers who coordinate the implementation tasks of the preparation of the inspection plan, the implementation supervision, the inspection rules, the issuance and distribution of inspection orders as well as the general examination administration.

9. Functional Officials Group

The Functional Officials Group consists of a group of tax audit functional officials and PBB assessors. Tax auditor functional officers have the duty and authority to conduct tax audits. Meanwhile, the UN appraiser is tasked with collecting data and assessing UN objects.

41 Issuing the amount of arrears based on the Tax Collection Letter and Underpaid Tax Assessment

Table 4.1 Amount of Arrears based on Tax Collection Letter and Underpayment Tax Assessment Letter

Type	2015		2016J		2017		2018	
	Sheet	Rupiah (thousand)	Sheet	Rupiah (thousand)	Sheet	Rupiah (thousand)	Sheet	Rupiah (thousand)
STP	3225	23,808,455	6887	26,122,071	7573	9,900,783	6969	13,517,704

SKPKB	278	24,249,938	212	16,348,353	309	21,298,402	569	22,784,452
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Source: Billing Section, KPP Pratama Jakarta Cakung Dua

To find out how many taxpayers have fulfilled their obligations through tax bill data, and also find out how many taxpayers are aware of the lack of mechanisms for paying taxes through SKPKB data in table 4.1

42 Effectiveness of Tax Arrears Disbursement at KPP Pratama Jakarta Cakung Dua

42.1 With a Letter of Warning

To analyze how the effectiveness of tax collection with a warning letter, the researcher compared the amount of tax arrears disbursement by means of a warning letter with the total amount of collection made through a warning letter. For more details, the researcher wrote a formula to calculate the effectiveness of billing a warning letter as follows:

$$\text{Publishing Effectiveness} = \frac{\text{Realization Disbursement}}{\text{Letter Published Warning}} \times 100\%$$

Source: Ministry of Home Affairs. Kepmendagri NO 690,900,327 in 1996

The following is a table showing the amount of tax arrears collection by issuing a Warning Letter and reprimand as well as the effectiveness of tax collection with a Warning Letter that occurred during the period 2015 to 2018 at KPP Pratama Jakarta Cakung Dua.

Table 4.2 Number of Issuance and Realization of Payment of Warning Letters at KPP Pratama Jakarta Cakung Two Years 2015-2018

Year	Letter Published Warning (Rupiah)	Realization Disbursement Letter Warning (Rupiah)	Level Effectiveness
2015	Rp. 45,770,020,871.34	Rp. 449,400,088	0.98%
2016	Rp. 63,819,416,786.78	Rp. 729,357,832	1.14%
2017	Rp. 28,670,154,763.58	Rp. 11,626,883,192	40.55%
2018	Rp. 43,368,226,630.26	Rp. 5,373,704,716	12.39%

Source: Data from KPP Pratama Jakarta Cakung Dua

Based on Table 4.2 in 2015 the issuance of a warning letter at KPP Pratama Jakarta Cakung Dua amounting to Rp. 45,770,020,871.34 where the disbursement realization after the issuance of a warning letter was Rp. 449,400,088 or about 0.98%. So that the level of effectiveness this year is included in the Ineffective category.

In 2016, the effectiveness of tax arrears collection with a warning letter increased by 1.14%. However, the nominal amount for the issuance of warning letters has increased by Rp. 63,819,416,786.78. Meanwhile, the actual payment after the issuance of a warning letter was Rp. 729,357,832. Although there is an increase in the realization of payments, the level of effectiveness of tax collection with a warning

letter this year is still classified into the Ineffective category.

In 2017, the effectiveness of tax arrears collection with a warning letter increased by 40.55%. The nominal amount of the issue is Rp. 28,670,154,763.58. Meanwhile, the actual payment after the issuance of a warning letter was Rp. 11,626,883,192. Although there is an increase in the realization of payments, the level of effectiveness of tax collection with a warning letter this year is still classified into the Ineffective category.

In 2018, the issuance value of warning letters increased from the previous year of Rp. 43,368,226,630.26 but the payment realization decreased by Rp. 5,373,704,716 or only about 12.39%. The level of effectiveness of tax collection with a warning letter in 2018 is still in the Ineffective category.

During 2015 to 2018, the level of effectiveness of tax collection with warning letters fluctuated. However, it is still included in the Ineffective category. Even though there has been an increase in the disbursement of tax arrears collection each year, there are still unpaid tax arrears.

This unpaid tax arrears is caused by several reasons, including:

- a. Taxpayers forget or neglect to make payments to pay off tax debts
- b. Taxpayer awareness is still lacking in paying tax bills on time
- c. There was a change in address data so that the Warning Letter sent to the address of the Taxpayer was not delivered
- d. Taxpayers are still unable to pay off their tax debts when they are due

4.2.2 With a warrant

To analyze the effectiveness of tax collection with forced letters, researchers compared the amount of arrears disbursement through forced letters with the total collection made through warning letters. For more details, the researcher wrote the formula for calculating the effectiveness of billing for forced letters as follows:

$$\text{Publishing Effectiveness} = \frac{\text{Realization of Warrant}}{\text{Disbursement of Warrant}} \times 100\%$$

Source: Ministry of Home Affairs. Kepmendagri NO 690,900,327 in 1996

The effectiveness level of tax arrears collection at KPP Pratama Jakarta Cakung Dua can be seen in the following table which contains the nominal amount of Forced Warrants issued, the realization of the collection of tax arrears with warrants and the effectiveness level of tax collection itself.

Table 4.3 Number of Issuance and Realization of Forced Warrants at KPP Pratama Jakarta Cakung Dua Years 2015-2018

Year	Letter Forced Published (Rupiah)	Realization of Warrant (Rupiah)	Disbursement Level Effectiveness
2015	Rp. 52,832,683,672.96	Rp. 19,800,785,593	37.47%
2016	Rp. 51,526,342,270.56	Rp. 13,284,982,870	25.78%
2017	Rp. 41,733,595,764.44	Rp. 32,397,945,058	77.63%
2018	Rp. 39,110,677,897.62	Rp. 8,718,011,392.00	22.29%

Source: Data from KPP Pratama Jakarta Cakung Dua

Based on table 4.3 above, the issuance of forced letters at KPP Pratama Jakarta Cakung Dua in 2015 was Rp. 52,832,683,672.96 and successfully disbursed Rp. 19,800,785,593 or around 37.47%. The effectiveness of tax arrears collection with a warrant this year is in the Less Effective category because it is below 80%.

In contrast to 2015, in 2016 there was a decrease in the effectiveness of tax arrears collection after the issuance of a forced letter. The issuance of the Pakss Letter and the realization of the payment of the Coercive Warrants in 2016 amounted to Rp.51,526,342,270.56 and Rp. 19,800,785,593 or only about 25.78%. This year, the level of effectiveness of tax collection by forced letters can be categorized as Ineffective because there are still so many unpaid tax arrears.

In 2017, the effectiveness of tax arrears collection showed an increase. Issuance of Warrants of Rp. 41,733,595,764.44 and the number of realized forced letter disbursements was Rp. 32,397,945,058 or about 77.63%. Even though it has increased quite drastically, the effectiveness of tax arrears collection by force letter is still categorized as Ineffective.

In 2018, the effectiveness of tax arrears collection showed a very significant decrease. Issuance of a forced letter of Rp. 39,110,677,897.62 while the amount realized was only Rp. 8,718,011,392.00 or about 22.29%. At this value, the effectiveness of tax arrears collection with a warrant can be categorized as Ineffective.

The effectiveness of collection of tax arrears with a warrant between 2015 and 2018 experienced a significant decrease. Some of the things that become obstacles to disbursing tax arrears with warrants are:

- a. Taxpayers are no longer able to pay off tax payable
- b. Taxpayers do not recognize the tax payable which is their obligation
- c. Taxpayers apply for Payment installments
- d. Taxpayers file an objection to the amount of tax payable incurred

43 KPP Pratama Cakung Dua Tax Collection Contribution

43.1 With a warning against tax revenue

In calculating the contribution of tax collection with a warning letter to tax revenue at KPP Pratama Cakung Dua, the researchers used the ratio analysis of tax arrears disbursement. By using this ratio, it can be seen how the contribution of the disbursement of tax arrears collected through a warning letter to the overall tax revenue. The formula for calculating the Tax Arrears Disbursement Ratio (RPTP) at KPP Pratama Jakarta Cakung Dua is as follows:

$$RPTP = \frac{\text{Realization of Letter Disbursement}}{\text{Reception Tax}} \times 100\%$$

Source: Ministry of Home Affairs. Kepmendagri NO 690,900,327 in 1996

The contribution of tax arrears collection by issuing a Warning Letter can be seen in Table 4.3. The table below shows the comparison between the disbursement of tax arrears with a warning letter against tax revenue at KPP Pratama Jakarta Cakung Dua during 2015-2018.

Table 4.4 Comparison of Disbursement of Tax Arrears with Warning Letters on Tax Revenues at KPP Pratama Jakarta Cakung Dua 2015-2018.

Year	Realization of Letter Disbursement	Reception Tax	Level
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	Warning (Rupiah)	(Rupiah)	Contribution
2015	Rp. 449,400,088	Rp. 621,605,775,565	0.072%
2016	Rp. 729,357,832	Rp. 806,072,282,084	0.090%
2017	Rp. 11,626,883,192	Rp. 1,021,965,603,731	1,137%
2018	Rp. 5,373,704,716	Rp. 1,146,159,449,282	0.468%

Source: Data from KPP Pratama Jakarta Cakung Dua

Based on the table above, it can be seen that the disbursement of tax arrears by issuing a Warning Letter at KPP Pratama Jakarta Cakung Dua in 2015 amounted to Rp. 449,400,088. If the disbursement is compared to the total tax revenue in the same year of Rp. 621,605,775,565, then the contribution value can be calculated to reach 0.072%. This contribution value can be categorized into Very Less.

In 2016, the contribution value of tax arrears collection experienced a slight increase compared to the previous year, which was 0.090%. This value is obtained from the comparison of the disbursement of tax arrears with the issuance of a warning letter of Rp. 729,357,832 with total tax revenue at KPP Pratama Jakarta Cakung Dua which also increased by Rp. 806,072,282,084. However, even though the revenue of Cakung Dua Jakarta Tax Office has increased, the contribution value of tax arrears this year is still in the Very Less category.

In 2017, the total tax revenue at KPP Pratama Jakarta Cakung Dua was Rp. 1,021,965,603,731 with the amount of tax arrears disbursement after the warning letter is issued is only Rp. 11,626,883,192, the contribution value can be calculated to reach 1.137%. This contribution value can be categorized as Very Less.

In 2018 the total tax revenue at KPP Pratama Jakarta Cakung Dua was Rp. 1,146,159,449,282 with the amount of disbursement of tax arrears after the issuance of a warning letter is only Rp. 5,373,704,716. There was an increasing trend in the value of the contribution of tax collection during 2015 to 2018, where this year the contribution after being calculated was 0.468%. This value is also in the Very Less category.

Although the contribution value of tax arrears collection with the issuance of a warning letter is in the Very Less category, this shows that the level of taxpayers' awareness has increased well because it can be seen that the level of contribution is increasing every year.

4.3.2 With a warrant of tax revenue

In calculating the contribution of tax collection by force letter to tax revenue at KPP Pratama Jakarta Cakung Dua, the researchers used the ratio analysis of tax arrears disbursement. By using this ratio, it can be seen how the contribution of the disbursement of tax arrears collected by compulsory letter to the overall tax revenue. The formula for calculating the Tax Arrears Disbursement Ratio (RPTP) at KPP Pratama Jakarta Cakung Dua is as follows:

$$RPTP = \frac{\text{Disbursement of tax arrears}}{\text{Total tax revenue}} \times 100\%$$

Source: Ministry of Home Affairs. Kepmendagri NO 690,900,327 in 1996

The contribution of disbursement of tax arrears by force letter to tax revenue at

KPP Pratama Jakarta Cakung Dua can be seen in the table 4.4 below this.

Table 4.5 Comparison of Tax Arrears Disbursement with Warrants against Tax Revenues at KPP Pratama Jakarta Cakung Dua Years 2015 - 2018

Year	Realization of Letter Disbursement Forced (Rupiah)	Reception Tax (Rupiah)	Level Contribution
2015	Rp. 19,800,785,593	Rp. 621,605,775,565	3,185%
2016	Rp. 13,284,982,870	Rp. 806,072,282,084	1,648%
2017	Rp. 32,397,945,058	Rp. 1,021,965,603,731	3,170%
2018	Rp. 8,718,011,392.00	Rp. 1,146,159,449,282	0.760%

Source: Data from KPP Pratama Jakarta Cakung Dua

Based on Table 4.4, the realization of the disbursement of tax arrears with a forced letter against tax revenues at KPP Pratama Jakarta Cakung Dua in 2015 had a contribution rate of 3.185%. This value is obtained based on the calculation of the disbursement of tax arrears with a forced letter of Rp.

19,800,785,593 with tax revenue of Rp. 621,605,775,565. The contribution value this year is classified as Very Less criteria in tax revenue at KPP Pratama Jakarta Cakung Dua.

In 2016, the actual disbursement of tax arrears decreased slightly by Rp. 13,284,982,870, there was a slight increase in tax revenue at KPP Pratama Jakarta Cakung Dua amounting to Rp. 806,072,282,084. By comparing the realization of tax arrears and tax revenue, the contribution value of tax arrears disbursement in 2016 reached 1.648%. This contribution value can be categorized as Very Less.

In 2017, the contribution value of tax arrears collection by compulsory letter was still in the Very Less category because it was only around 3.170% of tax revenue at KPP Pratama Jakarta Cakung Dua. Tax revenue occurred this year amounting to Rp. 1,021,965,603,731. Meanwhile, the realization of tax arrears disbursement by compulsory letter only reached Rp. 32,397,945,058.

Not different from the previous year. In 2018, the contribution value of tax arrears collection by forced warrant was still in the Very Less category because it only ranged from 0.760% to tax revenue at KPP Pratama Jakarta Cakung Dua. The highest tax revenue occurred this year amounting to Rp. 1,146,159,449,282. Meanwhile, the realization of tax arrears disbursement by compulsory letter only reached Rp. 8,718,011,392.00

During the period 2015 to 2018, the contribution value of tax arrears collection by forced letter to the revenue at KPP Pratama Jakarta Cakung Dua was classified as very low. However, this shows that the amount of tax arrears that occurred during that period could mostly be paid off simply by issuing a warning letter and the rest by issuing a letter of force. With this it can be concluded that the level of awareness of taxpayers has increased and decreased every year and the effectiveness of collecting good tax arrears with warning letters and forced letters has also increased and decreased significantly. Likewise, the contribution value of tax collection with the effectiveness of tax arrears collection has also increased and decreased every year.

4.5 Constraints Faced In Collecting Tax Arrears

In the results of an interview with the tax bureau of KPP Pratama Jakarta Cakung Dua, the obstacles faced by KPP Pratama Jakarta Cakung Dua in implementing tax collection are as follows:

1. Intellectual and moral development of society towards tax awareness
2. A tax system that is difficult for the public to understand, not all people understand tax calculations
3. The control system cannot be implemented or implemented properly, there is suspicion about the tax authorities
4. Tax avoidance, which is an effort to ease the tax burden by not breaking the law.
5. Tax evasion, which is an effort to reduce taxes by violating laws but it is undeniable that some people are reluctant to fulfill their tax obligations.
6. Taxpayers are not found at the address listed on the warning letter and are forced to change their address, but the taxpayer does not update the latest data.
7. There is a post audit examination, which means that after something happens, the tax office checks it.
8. Assets are used as collateral to third parties by taxpayers, such as banks, to obtain loans through banks.
9. The existence of taxpayers who are protected by officers, making it difficult for the tax office to touch or find them.

4.6 Efforts or Solutions Made To Overcome Constraints Faced During The Tax Arrears Collection Process

The efforts made by KPP Pratama Jakarta Cakung Dua to overcome the obstacles faced during the tax collection process are as follows:

1. Conducting outreach to the lower middle class
2. Do an understanding of the use of the tax itself
3. Monitor usage, so that people know the point of collecting taxes
4. Use right on target so that people are aware of paying taxes
5. Teach regularly in calculating taxes
6. There is no need to be mutilated change tax forms
7. Implement policies that are easy for the lower class to understand
8. Attempting to find the latest data regarding the whereabouts of taxpayers, the latest address of taxpayers, and trying to make contact with taxpayers by telephone to find out the last position of taxpayers, or it could be charged to taxpayers.
9. Monitor taxpayers so that they can anticipate beforehand something unwanted happens.
10. The existing cases will be brought to the commercial court and usually the bank is the one who calms the trial, even though the tax debt can still be collected by the taxpayer.
11. To deal with taxpayers who are protected by officials, the tax office can cooperate with the police.

4.7 Interpretation of Research Results

Based on the results of research entitled Analysis of the Effectiveness of Tax Collection and Tax Revenue at KPP Pratama Jakarta Cakung Dua for the period 2015-2018:

1. Tax Collection Effectiveness

Effectiveness of Tax Collection is an activity of tax collection using a warning letter and a letter of force against a taxpayer at KPP Pratama Jakarta Cakung Dua. The warning letters and coercive letters given have important information such as a lack of supervision of taxpayers which causes taxpayers to have arrears, making it difficult for tax collectors to monitor taxpayers. Tax collection using a warning letter has a contribution value for several current years such as in 2015 amounting to 0.072%, 2016 amounting to 0.090%, 2017 amounting to 1.137% and 2018 amounting to 0.468%. Meanwhile, the collection of tax with forced letters in 2015 amounted to 3.185%, in 2016 amounted to 1.648%, year 2017 amounted to 3,170% and in 2018 amounted to 0.760%.

This research shows that tax collection by compulsory letter can take several actions. When the taxpayer is unable to pay off the tax debt and tax collection costs. The first step taken by the tax collector is that the tax collector can warn or warn the taxpayer regarding the tax debt, then the tax collector can collect directly, if the taxpayer cannot pay the tax debt and collection fees, the tax collector issues a compulsory note to do so. confiscation of movable assets and immovable assets owned by taxpayers.

2. Tax revenue

Tax revenue is a source of revenue that can be obtained continuously and can be developed optimally according to government needs and conditions of society.

Tax revenue is income obtained by the government which comes from public taxes. Funds received in the state treasury will be used for government spending and function for the prosperity of the people, as the purpose of the state agreed by the early founders of this country, namely the welfare of the people, creating prosperity based on social justice.

The source of the tax recipient is:

- a. Income Tax (pPh): According to Law Number 17 Year 2000, Income Tax is any additional economic capability received or obtained by taxpayers, either from Indonesia or outside Indonesia, which can be used for consumption or to increase the wealth of the taxpayer concerned, under whatever name and form. Income tax is also an official levy by the government aimed at people who earn income to finance government expenses.
- b. Value Added Tax (VAT): According to Law no. 42 of 2009PPN is a tax imposed on the consumption of Taxable Goods or Taxable Services in a Customs Area (within Indonesian territory). Individuals, entrepreneurs, or governments who consume taxable goods or services are subject to VAT. Basically, all goods and services are taxable goods or taxable services, unless otherwise stipulated by the VAT Law.
- c. Sales tax on luxury goods (ppnbnm): apart from being subject to VAT, consumption of certain taxable goods which are classified as luxury, is also subject to PPnBM. According to Law No. 42 of 2009 what is meant by taxable goods that are classified as luxury, namely: goods that are consumed to show social status, goods consumed by certain people, goods consumed by people with high income and goods that are consumed but can damage the health and morale of the community but disturb the orderliness. Public.
- d. Stamp Duty: According to Law no. 13/1985 Stamp Duty is a tax imposed on the use of documents, such as letters of agreement, notary deeds, and payment receipts, securities and securities, which contain an amount of money or a nominal value above a certain amount in accordance with the provisions.

V. CONCLUSIONS AND SUGGESTIONS

5.1 Conclusion

Based on the research results of the authors regarding the effectiveness of tax collection and tax revenue at KPP Pratama Jakarta Cakung Dua are:

1. Tax Collection Effectiveness

Effectiveness of Tax Collection is an activity of tax collection using a warning letter and a letter of force against a taxpayer at KPP Pratama Jakarta Cakung Dua. The warning letters and coercive letters given have important information such as a lack of supervision of taxpayers which causes taxpayers to have arrears, making it difficult for tax collectors to monitor taxpayers. Tax collection using a warning letter has a contribution value for several current years such as in 2015 amounting to 0.072%, 2016 amounting to 0.090%, 2017 amounting to 1.137% and 2018 amounting to 0.468%. Meanwhile, the collection of tax by compulsory letter in 2015 was 3.185%, in 2016 it was 1.648%, in 2017 it was 3,170% and in 2018 0,760%.

This research shows that tax collection by compulsory letter can take several actions. When the taxpayer is unable to pay off the tax debt and tax collection costs. The first step taken by the tax collector is that the tax collector can warn or warn the taxpayer regarding the tax debt, then the tax collector can collect directly, if the taxpayer cannot pay the tax debt and collection fees, the tax collector issues a compulsory note to do so. confiscation of movable assets and immovable assets owned by taxpayers.

2. Tax revenue

Tax revenue is a source of revenue that can be obtained continuously and can be developed optimally according to government needs and conditions of society.

Tax revenue is income obtained by the government which comes from public taxes. Funds received in the state treasury will be used for government spending and function for the prosperity of the people, as the purpose of the state agreed by the early founders of this country, namely the welfare of the people, creating prosperity based on social justice.

5.2 Suggestion

1. Tax collectors conduct regular seminars for the lower middle class regarding tax socialization and tax payments so that people have knowledge of taxes.
2. Tax collectors carry out an online guide so that taxpayers can continue to view the online guide without any limitations.
3. Tax collectors can periodically supervise the usage made by taxpayers so that taxpayers do not feel objections to the tax debt used.

5.3 Research Limitations

This study has limitations that can be used as a direction for further research development, namely as follows:

1. The author has limitations on data collection techniques, namely data from the tax office in the billing and tax revenue section because the data is personal.
2. The author has limited time because the letter given by the Directorate General of Taxes to be given to KPP Pratama Jakarta Cakung Dua is quite long.

3. The author gets a short period of only two days for discuss by the tax collection and tax revenue section. The rest of the data provided by email.

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