

Kamala Sagita

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Analysis of Tax Collection on Revenue from Tax Arrears (Empirical Study at KPP Pratama Tampan)

Kamala Sagita*

*Sekolah Tinggi Ilmu Ekonomi Prakarti Mulya, Indonesia

*Corresponding Author: kamasagita@gmail.com

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ABSTRACT

Tax is one form of state revenue that contributes the largest percentage compared to other income sectors such as oil and gas (oil and gas) and non-oil and gas. The success of a country in collecting taxes from its citizens will certainly benefit the economic stability of the country concerned. Sustainability of state revenues from the tax sector is needed because tax revenues are the main source of state revenue and expenditure budget revenues. This research method is quantitative research, quantitative research can be interpreted as a research method based on the philosophy of positivism, used to examine a particular population or sample, data collection using research instruments, quantitative/statistical data analysis, with the aim of testing the established hypothesis. at the end of the output, it can be seen that the constants and variables of Tax Collection are statistically larger. At the constant which is 0.06 and the variable Tax Collection which is 0.011, both of which are below 0.05. The tax collection variable has a Sig value of 0.011 (0.05) and concludes that tax collection has a partial effect on tax arrears receipts. The Sig value shows that 0.011 is below 5% which indicates that more and more people are aware of paying tax arrears. The constant coefficient value of 4.143 with a positive sign indicates that when it is assumed that there is no income and religiosity, then the people of Pekanbaru City are actually already obedient in paying taxes. Given the figure of sig 0.006 (below 5%) it means that the basic potential of the Pekanbaru community is indeed obedient to paying taxes.

Keywords: Tax Collection, Receipt of Tax Arrears, Tax

INTRODUCTION

Tax is a form of state revenue that contributes the largest percentage compared to other revenue sectors such as oil and gas and non-oil and gas (Purnama et al., 2023; Sevendy et al., 2023; W et al., 2023). The success of a country in collecting taxes from its citizens will certainly be beneficial for the economic stability of the country concerned (Chandra et al., 2023; Lukman et al., 2022; Suyono et al., 2022). Continuity of state revenue from the tax sector is necessary because tax revenue is the main source of revenue for the State Revenue and Expenditure Budget (APBN). To ensure this, taxpayer compliance is one of the keys to the government's success in collecting tax revenues, not just by highlighting "coercive" aspects of tax collection, but followed by a series of regulations, procedures and administrative services that are clear and classy. (M. Farouq, 2018:1-3).

In Law Number 19 of 1997 as amended by Law Number 19 of 2000, Tax Collection is: "A series of actions for the Tax Insurer to pay off tax debts and tax collection costs by reprimanding or warning, carrying out collection immediately and at the same time, notifying a letter force, propose prevention, carry out confiscation, carry out hostage-taking and sell confiscated goods" (Aditya, 2019: 43). According to this definition, tax collection is essentially a series of actions with the aim of getting the tax bearer to pay off tax debts and tax collection costs. Actions that can be taken consist of: reprimanding or warning, billing immediately and simultaneously, notifying a letter of force, proposing prevention, carrying out confiscation, carrying out hostage taking and selling goods that have been confiscated (Saputro et al., 2022; Suyono et al., 2023; Walettina & Anton, 2022).

A forced letter is a written decision by an authorized tax official containing an order to the taxpayer whose name is written in the SP to pay in full the taxes mentioned in the SP within the time period specified in the SP with the threat of confiscation if payment is not made (Muda, 2015: 393). According to Bustamar (2017: 191) A forced letter is an order to pay tax debt and tax collection costs, issued if: (1) The amount of tax debt on a tax assessment letter is not paid by the tax person after 21 days have passed since the date the warning letter was submitted, or, (2) The official has issued and has delivered to the tax payer, an order for immediate and

simultaneous collection but the tax payer has not paid off the tax debt in question, or, (3) The tax payer has not fulfilled the tax payment provisions as stated in the installment or postponement decision payment of taxes.

A Force Letter is issued if:

- (1) Until the payment due date and after the Warning Letter or Warning Letter or other similar letter is issued, the Tax Insurer does not pay off the tax debt collected by STP or SKPKB or SKPKBT or corrective decision letter or objection decision letter or Appeal decision,
- (2) The Tax Insurer has been billed immediately and simultaneously,
- (3) The Tax Insurer does not fulfill the provisions as stated in the decision to approve installments or postpone tax payments (Muda, 2015: 392)

According to Minister of Finance Decree No. 561/KMK.04/2000 describes matters relating to the procedures and timing of tax collection as follows:

1. The act of implementing tax collection begins with the issuance of a warning letter after 7 days of the payment due date. Warning letters are not issued to tax bearers who have been approved to pay in installments or delay payment of their tax.
2. If the amount of tax debt that still has to be paid is not paid by the tax insurer after 21 days from the issuance of the warning letter, a forced letter will be issued.
3. If the amount of tax debt that still needs to be paid is paid by the tax insurer after 2×24 hours have passed since the notification of the letter of force, a Confiscation Order (SPMP) will immediately be issued.
4. If the tax debt and tax collection costs still have to be paid by the tax person after the 14 days period has passed since the date of confiscation, an auction announcement will be made.
5. If the tax debt and tax collection costs still have to be paid by the tax person after 14 days have passed since the announcement of the auction, the goods will be sold immediately.

In general, there are 2 types of tax sanctions, namely administrative sanctions and criminal sanctions. Administrative sanctions in the form of fines, interest and increases are determined based on the level and type of violation. Meanwhile, criminal sanctions are sanctions in the form of criminal confinement or imprisonment for tax violations which are also considered crimes (Inasius et al., 2020; Mahangila & Anderson, 2017; Yardımcı et al., 2022).

A. Administrative Tax Sanctions

Administrative sanctions are sanctions imposed by paying losses to the state resulting from violations by taxpayers. As previously explained, administrative tax sanctions include fines, interest and increases. The following is an explanation of the three.

1. Fines

Fines are usually given to taxpayers who commit violations in terms of tax reporting. For example, the SPT is not reported, there are disclosures of untruths in the SPT, and the tax invoice is not made.

2. Interest

The next administrative sanction is an interest sanction. This type of sanction is usually related to the taxpayer's indiscipline in making tax payments. For example, late or delayed tax payments, failure to pay taxes due to failure to produce, or underpayment.

3. Ascension

Administrative sanctions in the form of increases are usually given to taxpayers who violate tax regulations from a material perspective. For example, providing incorrect information in calculating tax payments. Different from interest sanctions or fines, increased sanctions are sanctions for multiple tax payments in accordance with non/underpayment of tax.

B. Criminal Tax Sanctions

In the realm of taxation, criminal sanctions are also imposed on taxpayers who are indicated to have committed violations, whether intentional or unintentional, in carrying out their activities as taxpayers, which can give rise to criminal charges. These violations can take the form of data manipulation such as falsifying and hiding tax data.

Broadly speaking, tax administration reform is expected to fulfill three main objectives:

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1. Achieving a high level of voluntary compliance
2. Achieving a high level of trust in tax administration
3. Achieving high productivity of tax officials

Disbursement of Tax Arrears is a payment made using a Tax Deposit Letter which is used to pay off tax receivables and submit objections or appeals, resulting in a reduction in the amount of tax receivables and if the tax person has died and changed residence then the tax receivable will be written off because the tax person has does not exist or cannot be found anymore (Waluyo, 2013:64).

The Covid-19 pandemic has had a huge impact on economic growth and company performance. In 2020, all countries and companies were hit hard, namely events that could not have been predicted in advance. Of course, this must be handled wisely. In these conditions, companies are thinking hard about surviving and growing. On the other hand, the state is very dependent on company performance. As much as 83.54% of the 2020 APBN revenue came from taxes. Therefore, government stimulus is an alternative to maintain tax revenues.

The types of taxes in Indonesia that you need to know include:

- Income Tax (PPh) is imposed on individuals or entities on income received within one tax year. The types are: PPH Article 15, Article 19, Article 21, Article 22, Article 23, Article 24, Article 25, Article 26, Article 29 and Final Article 4 Paragraph 2.
- Value Added Tax (VAT) is imposed on consumption activities of Taxable Goods (BKP) or Taxable Services (JKP). These activities are carried out in the Customs Area, in this case the territory of the Unitary State of the Republic of Indonesia. This tax is the responsibility of a Taxable Entrepreneur (PKP), but is borne by the final consumer. However, there are exceptions that have been regulated in the Value Added Tax Law.

Apart from being subject to VAT, the consumption of certain taxable goods which are classified as luxury, is also subject to PPnBM. Goods that are classified as luxury have the following criteria:

- a. Not a basic necessity item.
- b. These goods are consumed by certain communities.
- c. In general, these goods are consumed by people with high incomes.
- d. These goods are consumed to show status.
- e. If consumed, it can damage people's health and morals, as well as disrupt public order.

This particular Land and Building Tax (PBB) is usually imposed on the ownership or use of land and buildings. In terms of central taxes, PBB has certain types, such as the use and ownership of plantation, forestry and mining areas. Tax processing will be easier with Serpong tax consultant services.

¹ The number of taxpayers (WP) registered in the tax administration system continues to increase every year. Based on information submitted by the government in the Financial Note along with the 2020 RAPBN, the number of taxpayers in 2019 was recorded at 42 million. This number increased from the previous year of 38.7 million WP. In 2015, 2016 and 2017, the number of taxpayers was recorded at 30 million, 32.8 million and 36.0 million.

An increase in the number of registered taxpayers is a positive indicator of improving the scope of the tax system and expanding the tax imposition base which is closely related to tax revenues. Of the 42 million NPWPs recorded in the DJP administration system in 2019, 38.7 million of them were personal NPWPs. The remaining 3.3 million are corporate NPWPs. The increase in the number of taxpayers was followed by developments in compliance reporting notification letters (SPT). However, this formal compliance movement is more volatile than the increase in the number of taxpayers. According to the government, an increasingly strong level of taxpayer compliance - both in terms of the number of registered taxpayers and the compliance ratio - is the foundation for efforts to create a sustainable source of revenue (Sustainable Tax Revenue).

You can see the tax revenue at the Pratama Tampan Tax Service Office in 2017 – 2019.

Table 1. Outline Data on Target and Realization of Tax Revenue for 2017 – 2019 at KPP Pratama Pekanbaru Tampan

Tax Year	Target	Realization	Achievement
2017	1.808.160.868.000	1.657.568.109.635	91,67%
2018	1.950.840.787.000	1.650.416.647.369	84,45%
2019	1.991.472.328.000	1.778.740.380.329	89,82%

Source: KPP Pratama Tampan Pekanbaru

Table 2. Data on the Number of Taxpayers Registered for SPT and Their Types for 2017 – 2019 at KPP Pratama Pekanbaru Tampan

Year	Registered Taxpayers are Required to SPT	Corporate	Non-Employee OP	Employee Op
2017	81.588	8.158	7.222	66.208
2018	66.449	9.522	7.318	49.609
2019	81.669	9.166	9.94	62.593

Source: KPP Pratama Tampan Pekanbaru

LITERATURE REVIEW

Tax

Several experts in the field of taxation provide different definitions of tax. However, these definitions basically have the same goal, namely formulating the meaning of tax so that it is easy to understand.

According to Law Number 16 of 2009 concerning the fourth amendment to Law Number 6 of 1983 concerning General Provisions and Procedures for Taxation in article 1 paragraph 1, it states that Tax is a mandatory contribution to the state that is owed by an individual or entity that is coercive based on the Law. - Laws, without receiving direct compensation and used for state needs for the greatest prosperity of the people.

According to Rechmat Soemitro in Mardiasmo (2016:1) Taxes are people's contributions to the state treasury based on law (which can be enforced) without receiving reciprocal services (counter performance) which can be directly demonstrated and which are used to pay for public expenses.

According to P. J. A. Adriani in Diana Sari (2013:34) Tax is a public contribution to the state (which can be enforced) which is owed by those who are obliged to pay it according to general regulations (law) with no return which can be directly appointed and whose use is to finance general expenses related to the state's duty to organize government.

According to Soeparman Soemahamidjaja in Diana Sari (2013:35) Tax is a mandatory contribution, in the form of money or goods, which is collected by the authorities based on legal norms to cover the costs of producing collective goods and services in achieving general welfare.

According to Waluyo (2013:2) Tax is a performance imposed unilaterally by and owed to entrepreneurs (according to generally established norms) without any contra performance and is solely used to cover expenses.

Based on the opinions of the experts above, it can be concluded that tax has the following elements:

- Contributions from the people to the state. The only person who has the right to collect taxes is the state. The contribution is in the form of money (not goods).
- Under the law. Taxes are collected based on or with the force of law and its implementing regulations.
- Without reciprocal services or counter-performance from a country that can be directly appointed. In paying taxes, individual contravention by the government cannot be shown.
- Used to finance state households, namely expenses that benefit the wider community

Tax Function

There are two tax functions (Official, 2014), namely the budgetair function (source of state finances) and the regularend function (regulator).

- Budgetair function (state financial source)

Taxes have a budgetary function, namely taxes are a source of government revenue to pay for both routine and development expenses (Rifai et al., 2023). As a source of state finance, the government tries to put as much money as possible into the state treasury. This effort is taken by extensifying or intensifying tax collection

through improving the regulation of various types of taxes such as Income Tax (PPh), Value Added Tax (VAT), and Sales Tax on Luxury Goods (PPnBM), Land and Building Tax (PBB) and others.

b. Regulerend function (regulate)

Taxes have a regulatory function, from this explanation it appears that taxes have an important role in state revenues (budgetary function), meaning that taxes are a tool for regulating or implementing government policies in the social and economic fields, as well as achieving certain goals outside the financial sector, for example: The purpose of imposing high taxes on alcoholic beverages is to reduce or limit the amount of their use. High tax rates on luxury goods from abroad with the aim of limiting the flood of foreign goods so that domestic goods sell well and production increases.

Tax Grouping

Tax groupings according to Mardiasmo (2016:7) are differentiated based on class, nature and collecting institution.

a. According to group

- 1) Direct Tax, namely tax that must be borne by the Taxpayer himself and cannot be charged or delegated to anyone else. Example: Income Tax.
- 2) Indirect Taxes, namely taxes that can ultimately be charged or passed on to other people. Example: Value Added Tax.

b. According to its Nature

- 1) Subjective Tax, namely tax that originates or is based on the subject, in the sense of paying attention to the personal condition of the Taxpayer. Example: Income Tax.
- 2) Objective Tax, namely tax that originates from the object, without taking into account the personal condition of the Taxpayer.

c. According to the Collector's Institute

- 1) Central Tax, namely tax collected by the Central Government and used to finance state households. Examples: Income Tax, Value Added Tax and Sales Tax on Luxury Goods, and Stamp Duty.
- 2) Regional Tax, namely tax collected by the Regional Government and used to finance regional households. Regional Taxes consist of Provincial Taxes and Regency/City Taxes. Examples of Provincial Taxes are Motor Vehicle Tax and Motor Vehicle Fuel Tax. Meanwhile, examples of Regency/City Taxes are Hotel Tax, Restaurant Tax and Entertainment Tax.

Tax Collection System

The tax collection system is divided into 3 parts, Resmi (2014) as follows:

a. Official Assessment System

It is a collection system that gives authority to the government (fiscus) to determine the amount of tax owed by taxpayers.

Features:

- 1) The authority to determine the amount of tax payable rests with the tax authorities.
- 2) Taxpayers are passive. Tax debt arises after a tax assessment letter is issued by the tax authorities.

Principles of Tax Collection

The Indonesian state uses several principles in determining its authority to impose taxes, especially for the imposition of income tax and this principle is used to regulate every tax collection on taxpayers who have income.

Understanding Tax Collection

Tax collection arises as a result of the desires of several groups in society who try to avoid being imposed taxes which can lead to tax arrears. Non-payment of tax debt is of course a burden on the administration of tax arrears. Therefore, to disburse the tax arrears, tax collection measures are carried out in accordance with applicable regulations and have compelling legal provisions.

Basis for Tax Collection

Referring to the provisions of Article 18 paragraph 1 of the KUP Law Number 28 of 2007, the basis for tax collection is as follows:

- a. Tax Bill (STP)
- b. Tax Assessment Letter (SKP), namely Underpayment Tax Assessment Letter (SKPKB), Additional Underpayment Tax Assessment Letter (SKPKBT)
- c. Rectification Decision Letter
- d. Objection Decree.

METHODOLOGY

This research method is quantitative research (Hutahuruk, 2020a, 2020b, 2021, 2022), quantitative research can be interpreted as a research method based on the philosophy of positivism (Decerly, 2020, 2021; Nofriavani et al., 2022), used to research populations, or certain samples, data collection using research instruments, quantitative/statistical data analysis (Hia, 2023; Ndruru, 2023), with the aim of testing predetermined hypotheses (Lara, 2019, 2020, 2021, 2022).

RESULT AND DISCUSSION

Research Result

The data explains that 11 taxpayers or 37% did not pay their tax arrears, meanwhile 19 taxpayers or 63% paid the arrears.

Regression Model Feasibility Test

The feasibility of the regression model aims to assess the suitability of the model to the data, assessed using Hosmer and Lemeshow's Goodness of fit Test which is measured by the chi square value. The probability of significance obtained is then compared with the significance level α of 10%. The hypothesis to assess the feasibility of regression is:

Table 3. Results of Descriptive Statistical Analysis

Classification Table ^a				
Observed		Predicted		Percentage Correct
		RECEIPT OF TAX ARRANGEMENTS		
		Do not accept tax arrears	Receiving Tax Arrears	
Step 1	RECEIPT OF TAX ARRANGEMENTS	9	2	81.8
	Do not accept tax arrears	2	17	89.5
Overall Percentage				86.7

Table 4. Regression Feasibility Test Results

Hosmer and Lemeshow Test			
Step	Chi-square	df	Sig.
1	3.404	8	0.906

It can be seen that the probability number is 0.906 which is > 0.05 . This means that the binary or logistic regression model is suitable for use for further analysis, because there is no real difference between the predicted classification and the observed classification.

Assessing the Overall Model (Overall Model Fit)

The overall assessment of the model is carried out by comparing the value between -2 Log Likelihood (-2LL) at the beginning (Block Number=0), where the model only includes a constant with -2 Log Likelihood (-2LL) at the end (Block Number=1), where the model Enter constants and independent variables.

The hypothesis for assessing fit is:

Ho: The hypothesized model fits the data

Ha: the hypothesized model does not fit the data

Table 5. Overall Model Fit

Step	-2 Log likelihood	Model Summary	
		Cox & Snell R Square	Nagelkerke R Square
1	11.985 ^a	0.599	0.82

a. Estimation terminated at iteration number 9 because parameter estimates changed by less than .001.

The Nagelkerke R Square value of 0.820 concludes that the contribution of the influence of the independent variable to the dependent variable together (simultaneously) is 82%.

In Appendix 3 the number -2 Log likelihood where at the beginning (Block Number=0) the number -2 Log likelihood is 39.429, while at (Block Number=1) the number -2 Log likelihood decreases to 11.985, this decrease, where the likelihood in the Bynar regression is similar with the meaning of Sum of squared error in the regression model, indicating a better regression model. This shows a better regression model.

Testing Regression Coefficients

Logistic regression model analysis was carried out to determine the extent to which the profitability of the dependent variable can be predicted by the independent variable.

Table 6. Hypothesis Testing

Step 1 ^a	Variables in the Equation	B	S.E.	Wald	df	Sig.	Exp(B)
		TAX COLLECTION	0	0	6.475	1	0.011
	Constant	4.143	1.505	7.574	1	0.006	63.001

a. Variable(s) entered on step 1: TAX COLLECTION

In table 6 with the t test seen at the end of the output, it can be seen that the Tax Collection constant and variable are statistically greater. The constant is 0.06 and the Tax Collection variable is 0.011, where the variable is below 0.05.

The tax collection variable has a Sig value of 0.011 (<0.05), concluding that tax collection has a partial effect on tax arrears receipts.

CONCLUSION

Conclusion

This research aims to determine the effect of tax collection variables on the receipt of tax arrears in the case study of KPP Pratama Tampan. The conclusions from this research are as follows:

1. Tax Collection

The Sig value shows 0.011 which is below 5% which shows that more and more people are aware of paying tax arrears.

2. Constant

The constant coefficient value of 4.143 with a positive sign shows that when it is assumed that there is no income and religiosity, the people of Pekanbaru city are actually obedient in paying taxes. Considering the sig figure of 0.006 (below 5%) means that the basic potential of the Pekanbaru people is already obedient in paying taxes.

Suggestion

Based on the research results and conclusions that have been presented, the author provides suggestions that will be useful to all parties involved in this research. The suggestions that can be submitted are as follows:

1. For the People of Pekanbaru City

The people of Pekanbaru City are advised to pay their taxes on time.

2. For Tax Collection Officers

Tax Collection Officers should provide outreach to the public regarding making tax payments, be more professional, friendly and active in serving taxpayers as well as possible so that taxpayers can further improve their tax compliance.

3. For future researchers

The author is very aware of the limitations and abilities he has, there are many things that still need to be studied related to the research that the author is conducting. It is hoped that future researchers can add other variables in land and building tax payment compliance.

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