The Effect of Tax Collection with Warning Letter and Distress Warrant to Tax Arrears Disbursement

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Abstract. *The purpose of this study is to find out the effect of tax collection with warning letter and distress warrant to tax arrears disbursement in Tax Office Cimahi. The study uses descriptive method by using case study approachment. Statistical test uses multiple linear regression with SPSS software. Hypothesis testing is done by F test and T test at 5% significance level. The findings of the study are as follows: Tax collection with warning letter and distress warrant has no positive impact for both partially and simultaneously; the determination coefficient shows 0.039 which means 3.9% of tax arrears disbursement is influenced by the number of warning letter and distress warrant issued, while 96.1% of tax arrears disbursement is influenced by other factors outside of this study. This study is still relatively rare done and it is expected to contribute why the realization of tax arrears disbursement is still small.*

Keywords: *Tax collection; Warning letter; Distress warrant; Tax arrears disbursement*

Abstrak. Tujuan dari penelitian ini adalah untuk mengetahui pengaruh pemungutan pajak dengan surat peringatan dan surat tuntutan darurat terhadap pencairan tunggakan pajak di Kantor Pelayanan Pajak Cimahi. Penelitian ini menggunakan metode deskriptif dengan menggunakan pendekatan studi kasus. Uji statistik menggunakan regresi linier berganda dengan perangkat lunak SPSS. Pengujian hipotesis dilakukan dengan uji F dan uji T pada tingkat signifikansi 5%. Temuan penelitian ini adalah sebagai berikut: Pengambilan pajak dengan surat teguran dan surat paksa tidak berdampak positif baik secara parsial maupun simultan; koefisien determinasi menunjukkan 0,039 yang berarti 3,9% dari pencairan tunggakan pajak dipengaruhi oleh jumlah surat teguran dan surat paksa yang dikeluarkan, sedangkan 96,1% pembayaran tunggakan pajak dipengaruhi oleh faktor lain di luar penelitian ini. Penelitian ini masih relatif jarang dilakukan dan diharapkan dapat berkontribusi mengapa realisasi pencairan tunggakan pajak masih kecil.

Kata Kunci: Penagihan pajak; Surat teguran; Surat paksa; Pencairan tunggakan pajak

INTRODUCTION

The sources of state revenues are basically grouped into 8 sectors, there are Taxes, Natural Resources, Customs and Excise, Levies, Contributions, Donations, Profits from State-Owned Enterprises (BUMN), and other sources. (Suandy, 2011: 2). From those various sources of state revenues, tax is a potential state income to achieve a successful development, so that the government made various efforts to make financial revenue from tax sector. The determination of a high revenue target and the significant increase from year to year is a proof that tax is a major source of a country's revenue. The Indonesian Self Assessment System (PMK16/PMK03/2013) requires Taxpayers to calculate, pay, and report the amount of tax payable to Tax Office. Nevertheless, the ease provided by the government provides an opportunity for the Taxpayer not to pay his tax obligations. In accordance with article 18 paragraph 1 of Law No. 16 of 2009, the third amendment to Law No. 6 of 1983 on General Provisions and Procedures of taxation, that the Notice of Tax Collection (STP), Notice of Tax Underpayment Assessment (SKPKB), and the Notice of Additional Tax Underpayment Assessment (SKBKBT), are the documents or letters that become the base of tax collection. Tax Collection is a letter to conduct tax invoice and administrative sanction in the form of interest and/or fine. Notice of Tax Underpayment Assessment is an assessment letter that determines the amount of tax principal, the amount of tax credit, the amount of the underpayment of the principal amount of the tax, the amount of administrative sanction, and the amount accrued. Meanwhile, Notice of Additional Tax Underpayment Assessment is a tax assessment letter that determines the additional amount of taxes that have been determined. The purpose of this study is to find out the effect of tax collection with warning letter and distress warrant to tax arrears disbursement in Tax Office Cimahi.

LITERATURE STUDY

According Djoned Gunadi (2005: 249), tax arrears is tax debt that is not or less paid at maturity and ends at the time of the disbursement of tax arrears. According to Circular Letter of Directorate General of Taxes Number SE-29/PJ/2012, disbursement of arrears or tax receivables are all payments and deductions on receivables issued before the year.

In an effort to disburse tax arrears, the collection takes several actions to make the disbursement of the tax arrears possible, such as an active billing action that begins by issuing a letter of reprimand to Taxpayer.

According to Ilyas and Suhartono (2012: 333), the tax collection with letters of reprimand is a preliminary act in the tax collection process by issuing a letter of reprimand that will be sent to Taxpayer to warn the Taxpayer to pay off his tax debt (Law Number 19 Year 2000). Dina Fatmadika, Heru Susilo, and Rosalita Rachma Agusti (2016: 6) stated that Letter of reprimand can increase taxpayer compliance to encourage the effort of disbursement of tax arrears.

In Andi Marduati's study (2012), there is a positive correlation of tax collection with warning letter against tax arrears disbursement; if the number of warning letters issued increased, then the tax arrears disbursement will increase.

Decree of the Minister of Finance of the Republic of Indonesia Number 561/KMK.04/2000 Article 6 stated that if the amount of tax debt payable is not paid by Taxpayer after 21 (twenty-one) days since the issuance of Warning Letter, Distress Warrant is issued. According to Mardiasmo (2011: 119), Distress Warrant is a warrant to pay tax debt and tax collection fees. Distress Warrant has the same legal power as the court decision which has fixed law, the duration of payment of Distress Warrant is 2 x 24 hours or 2 days.

From the tax arrears disbursement in Tax Office Cimahi, the realization is still very low, as seen from table 1.

Table 1. Tax Arrears and Disbursements Realization of Tax Arrears in 2014-2016

Year	Tax Arrears	Realization of Withdrawal of Tax Arrears	Disbursement Effectiveness
2014	Rp. 341.704.162.621	Rp. 15.136.557.141	4,43%
2015	Rp. 110.622.123.699	Rp. 15.569.426.165	14,07%
2016	Rp. 146.628.556.344	Rp. 18.087.925.888	12,34%

Source: Billing Section of Tax Office Cimahi

Table 1 shows the percentage of effectiveness of disbursement of tax arrears has increased from 4.43% in 2014 to 14.07% and 12.34% in 2015 and 2016. Viewed from the side of the nominal, realization for the 3 years period is still low, with 10.28% of average. This shows that awareness of Taxpayers in paying off tax arrears is still low.

In an effort to disburse tax arrears in Tax Office Cimahi, it is often found the obstacles, such as Taxpayers are unable to pay, passed away, or not found because the address is changed, lack of employees in billing section, do not want to pay off tax debt, the occurrence of time lag or late payment (past due date) of Taxpayer since the issued warning letter and the Distress Warrant (interview with Tax Officer Cimahi, 2017).

The initial action in the tax collection for Taxpayer to settle the debts is to issue a Warning Letter. Dina Fatmadika, Heru Susilo, and Rosalita Rachma Agusti (2016: 6) stated that Warning Letter can increase Taxpayer compliance to encourage the effort of tax arrears disbursement.

Table 2. Issuance of Warning Letter and Distress Warrant Year 2014-2016

Year	Warning Letter (Sheet)	Distress Warrant (Sheet)
2014	1.225	228
2015	3.653	814
2016	3.681	132

Source: Billing Section of Tax Office Cimahi

Table 2 shows the increase and decrease (fluctuation) of warning letter and Distress Warrant, which is the highest issue of warning letter in 2016 was 3681 sheets and the highest issue of Distress Warrant in 2015 was 814 sheets. It can be concluded that the development of tax collection with warning letter from 2014-2016 was 100.2%. It shows that during the last 3 years, the awareness of Taxpayer in Tax Office Cimahi in carrying out his obligations to pay tax was still low, so tax arrears increased.

Andi Marduati (2012) did a study about The Influence of Tax Collection with Warning Letter and Distress Warrant to Tax Arrears Disbursement in Tax Office Western Makassar. The result showed that tax collection with warning letter and distress warrant have a significant influence to tax arrears disbursement, with the coefficient of determination shows 0.443 which means 44.3% tax arrears disbursement is affected by Warning Letter and Distress Warrant, while the remaining 55.7% is influenced by other factors.

Same study was also done by Yohanes Diaken Nainggolan (2015), with case study in Tax Office Pekanbaru. The result showed that Warning Letter has no significant effect to tax arrears disbursement, meanwhile, Distress Warrant has a significant effect to tax arrears disbursement with 83,4% coefficient of determination – simultaneously significant effect.

Riska Rahayu Indra, et al (2013), showed their study in Tax Office Padang that tax collection with warning letter and distress warrant have no significant influence to tax arrears disbursement, with 2,6% coefficient of determination and 97,4% is influenced by other factors.

Widhya Ningsih (2008) examined the influence of Warning Letter, Distress Warrant, and Monetary Asset Confiscation in the bank against the Liquidation of Tax Arrears in West Jakarta Regional Office of Directorate General of Taxes. The result showed that Warning Letter, Distress Warrant, and Monetary Asset Confiscation in the bank simultaneously have no significant effect on tax arrears disbursement, with 18,4% coefficient of determination and 81,6% is influenced by other factors.

In this study, it will be examined about The Effect of Tax Collection with Warning Letter and Distress Warrant to Tax Arrears Disbursement (Study Case of Tax Office Cimahi in 2014-2016).

STUDY METHODOLOGY

This study uses descriptive method by using case study approachment. Independent variables used are warning letter and distress warrant, with each indicator: the number of published warning letter and the number of distress warrant issued. Meanwhile, dependent variables used are tas arrears disbursement with the indicator of Rupiah amount of Payment tax payable which is based on Notice of Tax Collection (STP), Notice of Tax Underpayment Assessment (SKPKB), Notice of Additional Tax Underpayment Assessment (SKPKBT). The population in this study is Personal Taxpayer or Corporate Taxpayer that have tax arrears in Tax Office Cimahi, with data source from amount of issuance of warning letter and distress warrant with 26 data in Tax Office Cimahi in 2014-2016.

The hypothesis used is:

Simultaneously

$H_{01} : \beta_1 = \beta_2 = \beta_3 = 0$ There is no significant influence between warning letter and distress warrant against tax arrears disbursement.

$H_{a1} : \beta_1 \neq \beta_2 \neq \beta_3 \neq 0$ There is significant influence between warning letter and distress warrant against tax arrears disbursement.

Partially

Tax Collection with Warning Letter

$H_{02} : \beta_1 \leq 0$ There is no significant influence between warning letter against tax arrears disbursement.

$H_{a2} : \beta_1 > 0$ There is significant influence between warning letter against tax arrears disbursement.

Tax Collection with Distress Warrant

$H_{03} : \beta_2 \leq 0$ There is no significant influence between distress warrant against tax arrears disbursement.

$H_{a3} : \beta_2 > 0$ There is significant influence between distress warrant against tax arrears disbursement.

This study consists of two independent variables and one dependent variable, so that statistical test of regression and multiple linear correlation is used. The purpose of the regression analysis is to determine whether there is a significant influence between the independent variables to the dependent variable that became the object of this study, while the purpose of correlation analysis is to know how closely the influence or relationship between research variables. Level of significance used in this study is 95% (α = 5%).

The classical assumption test in this study uses SPSS software, because this study model uses regression analysis tool, so the data is tested whether it fulfills the classical assumption test to fulfill BLUE (The Best Linear Unbiassed Estimator). The classical assumption test is performed because it becomes a linear regression requirement to be unbiased as an estimate. Tests conducted in this study are the normality test, multicolinearity test, heteroscedasticity test, and autocorrelation test.

Multiple Linear Regression Analysis is used to find out the relationship between independent variable (X) with dependent variable (Y). The equations of multiple linear regression for this research are as follows:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + e$$

Y = Total of tax arrears disbursement
X_1 = Warning Letter
X_2 = Distress Warrant
β_0 = The value of the dependent variable when the value of the independent variable equals zero
β_1 = Regression coefficient between variable X_1 to variable Y
B_2 = Regression coefficient between variable X_2 to variable Y
e = Disturbing Factor

To determine the degree or strength of the relationship between independent variables to the dependent variable, it is used Pearson correlation statistics with the following formula:

$$R = \frac{n \sum XY - (\sum X)(Y)}{\sqrt{(n\sum X2 - (\sum X)2)(n\sum Y - (\sum Y)2)}}$$

Table 3. Interpretation of the Correlation Coefficient of Value r

Coefficient Interval	Relationship Level
0,00 - 0,199	Very low
0,20 - 0,399	Low
0,40 - 0,599	Medium
0,60 - 0,799	Strong
0,80 – 1,000	Very strong

Source: Sugiyono, Metode Penelitian Kuantitatif, Kualitatif dan R & D (2015:184)

The determination coefficient is used to measure the percentage of the influence of independent variables on the dependent variable, which is calculated by the following formula:

$$Kd = r2 \; x \; 100\%$$

Kd = Determination coefficient
R = Correlation coefficient

The value of determination coefficient is interpreted as the proportion of the variant of the independent variable, that the dependent variable can be explained by the independent variable of the value of the determination coefficient.

RESULT AND DISCUSSION

F test is used to see the effect between independent variables to dependent variable as a whole or simultaneous. The test formula is as follows:

$$F = \frac{R^2 / k}{(1 - R^2 / (n-k-1)}$$

R^2 = Determination coefficient
k = Number of independent variables
n = Number of sample members

The result of this calculation is compared with Ftable obtained by using the risk level or significant level of 5% or with the degree of freedom of the numerator and denominator, ie V1 = k and V2 = n-k-1, where then the test criterion F to know the significance or not the influence of the variable independent of the dependent variable collectively as follows:

Ho can not be denied if : Sig > 0,05
Ho is denied if : Sig ≤ 0, 05

If Ho is denied, then the independent variable has a significant effect to the dependent variable.

T test statistic is used to find out how far the influence of an independent variable individually in explaining variation of dependent variable. Based on the analysis and hypothesis testing that has been done on the basis for the conclusion of acceptance or rejection of the proposed hypothesis, then the value of T from the calculation is compared with the value of T from the distribution table. Test T means to test the partial regression coefficient. Its formula is as follows:

$$t = \frac{r\sqrt{n-2}}{\sqrt{1-r^2}}$$

t = t distribution
r = Partial correlation coefficient
n = Amount of data
r^2 = Coefficient of determination

Each t_{count} compared with t_{table} with tariff real 0,05 with decision criteria as follows:
H_o is accepted if $t_{count} \leq t_{table}$
H_a is denied if $t_{count} > t_{table}$

If H_o is accepted, it can be concluded that the influence of independent variables to the dependent variable is not significant. Conversely, if H_o is rejected, it means there is a significant influence. Significant means that results of the study can be applied to the entire population where the sample is taken or the data reflects the state of the population.

Using Kolmogrov-Smirnov statistical test as well as P-P Plot which will be compared with the test criteria. Here are the results of statistical tests Kolmogrov-Smirnov obtained as follows:

Tabel 4. Normality Test (One-Sample Kolmogorov Smirnov Test)

		Unstandardized Residual
N		26
Normal Parameters[a,,b]	Mean	.0000000
	Std. Deviation	1.05097047E9
Most Extreme Differences	Absolute	.177
	Positive	.177
	Negative	-.129
Kolmogorov-Smirnov Z		.900
Asymp. Sig. (2-tailed)		.392

a. Test distribution is Normal.

b. Calculated from data

From table 4, it can be seen that the statistical test results kolmogrov-smirnov, namely asymp.sig shows the probability for the residue of the predicted variable has a value greater than the 0.05 significance level, which is worth 0.392 (0.392> 0.05), so the statistical test results kolmogrov-smirnov showed that the data is normal. Normality test can also be known from the normal probability plot as in the following figure:

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Pencairan_Tunggakan_Pajak

Figure 1. Normal Probability Plot

Detection of normality is done by looking at the spreading point on the diagonal axis of the graph. From Figure I, it appears that the data (point) spreads around the diagonal line and its distribution follows the direction of the diagonal line.

From the normality test using kolmogrov-smirnov, the data distribution histogram, probability plot, it can be concluded that the variables distributed normally, and it can be done to the next analysis or meet the classical assumption that can be used to perform multiple regression.

Multicollinearity test can be seen from the value of Variance Inflation Factor (VIF). Multicollinearity occurs when the tolerance value is less than 0.10 or because the VIF value is greater than 10. The multicollinearity test can be seen from the following table:

Table 5. Multicollinearity Test Coefficients[a]

Model	Collinearity Statistics	
	Tolerance	VIF

| 1	Warning_Letter	.801	1.248
	Distress_Warrant	.801	1.248

a. Dependent Variable: Tax_Arrears_Disbursement

Source: Data Processing Using SPSS

Table 5 shows a tolerance value of 0.801 (greater than 0.1) and a VIF value of 1.248 (less than 10). So it can be concluded that multicollinearity does not happen.

To detect the presence or absence of heteroscedasticity, is with scatterplot graph between Z prediction (ZPRED) which is independent variable and its residual value (SRESID) is dependent variable. A good regression model is not heteroscedasticity can be seen as the following figure:

Scatterplot

Dependent Variable: Pencairan_Tunggakan_Pajak
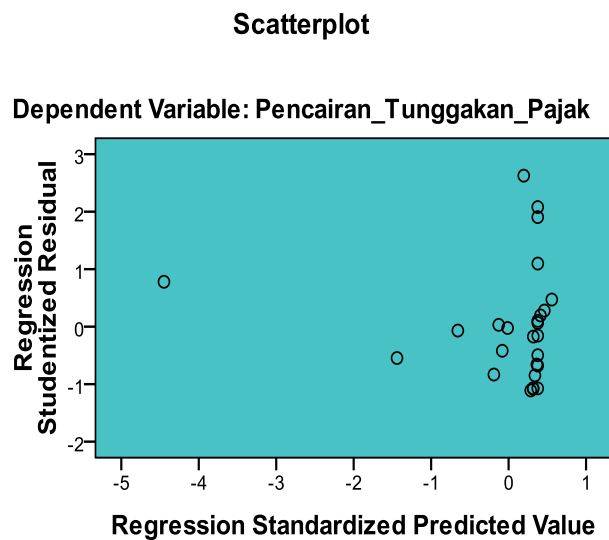
Source: Data Processing Using SPSS
Figure 2. Heteroscedasticity Test

From Figure 2, it can be seen that the distribution of data tends to form a random pattern or does not form a certain regular pattern (does not form a narrow-spreading pattern). Thus, it can be concluded that there are no situations of heteroscedasticity modeling.

For autocorrelation done by using Durbin-Watson test. The results are listed in the following table:

Table 6 Autocorrelation Test Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.197[a]	.039	-.045	1.096E9	1.323

a. Predictors: (Constant), Distress_Warrant, Warning_Letter

b. Dependent Variable: Tax_Arrears_Disbursement

Source: Data Processing Using SPSS

The data in this study has sample size n = 26, and value α = 0.05 and has the independent variable k = 2, so that the critical value dL = 1,223 and dU = 1,552 In table 6, the value of Durbin Wartson test is 1,323, it shows that Durbin Wartson value of analysis

is located between 0> d> dL or 0> (d = 1,323)> 1,223. Thus, it can be concluded that there is no autocorrelation in the model.

From table 7, it is obtained R value of 0, 197 which is between 0 or close to 0. The value of R then is compared with the interpretation of correlation coefficient, it can be concluded there is a weak relationship or even no relationship at all between variables. (Sugiyono, 2015: 184).

Table 7 Correlation Coefficient and Determination Coefficient Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.197[a]	.039	-.045	1.096E9	1.323

a. Predictors: (Constant), Distress_Warrant, Warning_Letter

b. Dependent Variable: Tax_Arrears_Disbursement

Source: Data Processing Using SPSS

The value of R^2 as the determination coefficient of 0,039 explains that 3.9% of the value of tax arrears is affected by tax collection by warning letter and forced letter, while the remaining is 96.1% (100% - 3.9% = 86.1%) is influenced by other factors.

Table 8 presents the value of constant and coefficient value that form multiple regression equation between dependent variable and independent variable.

Table 8 Multiple Regression Model Coefficients[a]

Model		Unstandardized Coefficients	
		B	Std. Error
1	(Constant)	1.400E9	2.589E8
	Warning_Letter	48437.454	474390.534
	Distress_Warrant	-2112483.340	2339658.801

a. Dependent Variable: Tax_Arrears_Disbursement

Source: Data Processing Using SPSS

$$Y = 1.400E9 + 48437.454X1 - 2112483.340X2 + e$$

Y   : Tax Arrears Disbursement
X1   : Tax Collection with Warning Letter
X2   : Tax Collection with Distress Warrant
e   : Other Factors

From multiple linear regression test above, it can be explained that:

a. Constant value of 1.400E9 states that if the independent variable is the tax collection with warning letter and distress warrant is zero, then tax arrears disbursement is 1.400E9 units. The coefficient of tax collection with warning letter amounted to 48437.454 (positive) means that it shows a unidirectional relationship if there is addition of tax collection with warning letter of 1 unit will lead to increase the tax arrears disbursement 48437.454 units.

b. The coefficient of tax collection by the Distress Warrant has a regression coefficient of -2112483.340 (negative) means it shows in opposite direction, so that if there is addition of tax collection with Distress Warrant of 1 unit then the tax

arrears disbursement will decrease by 2112483.340 units.

To determine the influence of independent variables partially to the dependent variable, t test is done to find out how far the influence of an independent variable individually in explaining the variation of the dependent variable. To determine whether the hypothesis is acceptable or rejected is to look at the significance.

If $t_{count} > t_{table}$, then H_0 is rejected, H_a is accepted.

If $t_{count} < t_{table}$, then H_0 is not rejected, H_a is rejected.

Table 9 T Test Result Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	1.400E9	2.589E8		5.408	.000
	Warning Letter	48437.454	474390.534	.023	.102	.920
	Distress_Warrant	-2112483.340	2339658.801	-.206	-.903	.376

a. Dependent Variable: Tax_Arrears_Disbursement

Source: Data Processing Using SPSS

After the results of the partial regression coefficient (t test) is determined, then tested the model fit regression equation to find out how far the influence of independent variables simultaneously to the dependent variable, the the regression hypothesis testing is done by doing the F test, then comparing with the value F_{table}. Below is the table of F test results as follows:

Table 10 F Test Result ANOVA[b]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1.114E18	2	5.571E17	.464	.635[a]
	Residual	2.761E19	23	1.201E18		
	Total	2.873E19	25			

a. Predictors: (Constant), Distress_Warrant, Warning_Letter

b. Dependent Variable: Tax_Arrears_Disbursement

Source: Data Processing Using SPSS

The data has 5% of significance with the value $df_1 = k = 2$ and the value $df_2 = n - k - 1 = 26 - 2 - 1 = 23$. With these values, it is obtained F_{table} value of 3.422 while F_{count} is 0.464. Because $F_{count} < F_{table}$, then H_0 is accepted and H_a is rejected, it means that active billing with Warning Letter and Distress Warrant simultaneously have no significant effect on Tax Arrears Disbursement.

Based on the test results presented in the table, it is obtained that t_{count} is 0,102 and the value of t_{table} is 2.056. Thus, $t_{count} < t_{table}$ or 0,102 < 2.056, it is concluded that H_01 received indicates that tax collection with Warning Letter does not partially positively affect the Tax Arrears Disbursement.

Based on the test results presented in the table, it is obtained that t_{count} is -0.903 and the value of t_{table} is 2.056. Thus, $t_{count} < t_{table}$ or -

0.903 < 2.056, then H$_0$2 received indicates that tax collection with Distress Warrant does

not partially positively affect the Tax Arrears Disbursement.

CONCLUSION

It is expected that staffs in Tax Office Cimahi conduct intensive socialization or counseling about regulations related to warning letter and distrass warrant so that Taxpayers' awareness to pay their tax arrears can increase. It should be recalculated on the workload, whether it is necessary to add employees to the collection section, so that the execution of billing becomes more effective. For the tax authorities, carry out foreclosure actions by prioritizing high-value assets, such as immovable assets, in order to create a deterrent effect for the Taxpayers. For Researchers Furthermore, it is expected to increase the number of research subjects and other independent variables.

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