

# Collection Of Taxes with Compulsory Letters Against Revenue of Tax with Taxpayer Compliance as Intervening Variables

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## Abstract

Tax collection is a series of actions so that the tax insurer pays off tax debts and tax collection costs by admonishing or reminding, carrying out instant and simultaneous collections, notifying forced letters, proposing prevention, carrying out confiscations, carrying out compensation, selling confiscated goods. This study aims to determine how the effect of tax collection with a forced letter on tax receipts through taxpayer compliance at the Palembang Ilir Barat Pratama Tax Service Office. This study uses primary data. This type of research is an explanatory research and the research method uses quantitative methods. Data analysis in hypothesis testing in this study used simple linear regression and path analysis, where the partial effect was tested using the t test. Based on data analysis using SPSS 22, it shows that the results of partial hypothesis testing of tax collection with a forced letter have an effect on tax revenue, tax collection has an effect on tax revenue by controlling compliance, tax collection has an effect on taxpayer compliance, and collection has an effect on tax revenue through taxpayer compliance.

## Keywords

Compliance Of Taxpayer, Tax Collection with Forced Letter, Tax Revenue

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## Introduction

Taxes according to article 1 Law Number 28 on 2007 about General Clause and Procedure of Tax are "obligatory contributions to country is owed by individuals or entities that are coercive under law without receive directly reciprocity and are used for the country's purposes as much as possible. The people's prosperity.

Based on Article 1 Law Number 19 on 2000 about Collection of Taxes with Coercion Letters, what is meant by collection of tax is an actions sequence so that tax guarantor pays off debt of tax and tax collection fee by admonishing or caution, doing instant and simultaneous collections, inform the forced letter, propose precaution, carry out confiscations, carry out equalization, sell goods that have been confiscated. The data below shows that how much is the realization of tax revenue received by the state from the predetermined target

**Table 1.**

Target and Realization on State Tax Revenue in 2016-2018

Year	Target	Realization	%
2016	1.355 triliun	1.106 triliun	81,6%
2017	1.284 triliun	1.151 triliun	89,6%
2018	1.424 triliun	1.316 triliun	92,4%

Source: [www.pajak.go.id](http://www.pajak.go.id)

From the target of tax revenue on 2018 State Budget Rp. 1,424 trillion, tax revenues up to December 2018 achieved Rp. 1,316 trillion, which is 92.4% of target. Percentage of achievement of tax revenue on 2018 is better than the achievement in the same period on 2017, which is 89.6%. Although target has not been achieved, the government's efforts, especially the Ministry of Finance (Kemenkeu) in pursuing state revenues in the 2016 State Budget, are considered to need appreciation.

**Table 2.**

Tax Revenue AT KPP Pratama Palembang Ilir Barat 2014-2018

Year Tax	Target	Realization	Achievement
2016	1,353,692,811,993	1,154,568,018,476	85.29%
2017	1,407,583,325,000	1,267,057,009,991	90.02%
2018	1,524,675,629,000	1,480,690,166,231	97.11%

Source: KPP Pratama Palembang Ilir Barat

Table 2, it could be observed that tax revenue at West Palembang Ilir Tax Office has decreased. In 2016 the difference between the target that has been set and its realization amounted to 199,124,793,517. In 2017 the difference between the target that has been set and its realization amounted to 140,524,315,009. Whereas in 2018 the difference between the targets that have been set and their realization amounted to 43,985,462,769. but although the achievement increased but did not reach the target that had been set. This can indicate that tax collection is less than optimal so that the amount of disbursement of tax arrears becomes less than optimal as well. The causes of the decline in tax revenues in Indonesia include:

## Underground Economy

Underground economy activities are legal or illegal economic activities that are hidden from official authorities. The objectives include avoidance of tax payments, avoidance of government bureaucracy, utilization of quality political institutions, and weak rule of law. The underground economy causes the tax ratio to not be in line with GDP growth.

## Tax Evasion

Tax evasion is a criminal act of engineering subject and object of tax to obtain tax savings.

## Low Compliance of Taxpayer Rate

The level from compliance of taxpayer in Indonesia is low when viewed from gap in the revenue target and the realization of tax revenue. Success in tax administration requires high taxpayer compliance.

Billing by force letter is carried out if the total of tax bill is not paid or underpaid until due date of payment, or until the due date of delay in payment or does not fulfill the installment of tax payment. If the Taxpayer fails to carry out the obligation to pay taxes within the time specified in the warning letter, the next collection will be done by the tax bailiff. Issuance of Forced Letters according to article 8 paragraph 1 (Law on Billing by Forced Letters), Forced Letters are issued if:

1. The Tax Insurer does not pay off the tax debt and has issued a warning or warning letter or another clear letter.
2. Against the Tax Insurer, immediate and simultaneous collection has been carried out, or
3. The Tax Insurer does not fulfill the provisions as stated in the decision on the approval of installments or postponement of tax payments.

Based on the information above, to decide effect of issuance a forced letter on tax revenues as follows:

**Table 3**

Recapitulation Of Warning Letters and Forced Letters and Results / Realization of Receipts in Arrears 2016 – 2018

Data Request	Year 2016	2017	2018
Number of letters of reprimand and letters of compulsion	1,473	4,750	5,232
Result/Realization of receipt of arrears with letters of reprimand and letters of compulsion	17,078,957,849	4,801,797,993	8,376,560,251

**Source:** KPP Pratama Palembang Ilir Barat

Table 3, it could be seen that every year Reprimand Letters number and Forced Letters issued by the KPP Pratama Palembang Ilir Barat increases, and the Result / Realization of Receipts in Arrears with Reprimand Letters and Forced Letters always decreases.

Based on the above problems, forced letters are one way for the Tax Service Office to increase tax revenues, it is necessary to issue forced letters so that taxpayers can comply with their obligations. This is expected to increase and encourage sources of revenue from within the country, especially from within the country, especially from the tax sector to help smooth development in terms of development.

Based on background of problem in the research above, it will be identified how compliance of taxpayer and collection of tax with a forced letter have affect tax revenue, then problems identified in this study are as follows:

1. Is there any impact of tax collection with a forced letter on receipts of tax at the Palembang Ilir Barat Pratama Tax Service Office?

2. Does tax collection with a forced letter affect taxpayer compliance at the Palembang Ilir Barat Pratama Tax Service Office.
3. How is effect from collection of tax with a forced letter on revenue of tax through compliance of taxpayer as an intervening variable at the Palembang Ilir Barat Pratama Tax Service Office.

## Literature Review

### Taxpayer Compliance

According to the Decree of the Minister of Finance No. 554/KMK.04/2000 in Rahayu (2010:112), states that "Tax compliance is the action of the taxpayer in fulfilling his tax obligations in accordance with the provisions of the legislation and tax implementation regulations in force in a country." Based on the Regulation of the Minister of Finance Number 192/PMK.03/2007, Taxpayers are included on category of compliant Taxpayers if they meet following criteria are:

- a. On time in sending notification letters for all kinds of taxes on the last two years.
- b. No arrears of tax for all kinds of taxes, except that they have get permit to make installments or postpone tax payments.
- c. Never sentenced to committing a crime in taxation field in the last ten years.
- d. In the last two tax years, bookkeeping as refer to in Law no. 28 of 2007 KUP article 28, and in the event that a Taxpayer has been audited, the correction on last audit for each kind from payable of tax is at most 5%.
- e. Taxpayers that financial statements for last two years were audited by a public accountant with an unqualified opinion or a qualified opinion as long as it does not affect the taxable profit or loss. The audit report should be prepared in a long form of report that presents a reconciliation from commercial and fiscal profit and loss.

### Tax Collection

The definition of tax collection according to Law Number 19 of 2000 concerning tax collection with forced letters is "Tax collection is a series of actions so that the Tax Insurer pays off the tax debt and tax collection costs by reprimanding or warning, carrying out instant and simultaneous collection, notifying the Forced Letter, proposing prevention, carry out confiscations, carry out hostages, sell goods that have been confiscated."

### Tax Collection Base

In accordance with Article 18 paragraph 1 of Law Number 28 of 2007, the third amendment to Law Number 6 on 1983 regarding General Provisions and Tax Procedures, that the letter of accuracy as well as the decision letter that forms the basis for tax collection is as follows:

#### Tax Collection Letter (STP)

Tax Collection Letter is a letter to collect tax and/or sanctions of administrative in the shape of interest and/or fines.

#### Underpaid Tax Assessment (SKPKB)

Underpaid Tax Assessment Letter (SKPKB) is an assessment letter that determines the amount of the tax principal, the amount of the tax credit, the amount of the underpayment of the tax principal, the amount of administrative sanctions, and the amount still to be paid. The functions of SKPKB are:

- a. Correction of the amount owed according to its SPT,
- b. Means to impose sanctions or fines,

- c. Tool for collecting taxes

### **Additional Underpayment Tax Decision Letter (SKPKBT)**

Supplementary Tax Underpayment Decision Letter (SKPKBT) is a tax assessment letter that determines the additional tax amount that has been determined. The functions of the SKPKBT are:

- a. Correction of the amount owed according to its SPT,
- b. Means to impose sanctions or fines,
- c. Tool for collecting taxes

### **Decree of Correction**

Decision Letter of Correction is a decision letter that corrects writing errors, calculation errors, and/or errors in the application of certain provisions in the tax laws and regulations contained in tax assessment letters, tax invoices, decision letters on the abolition of administrative sanctions, decision letters on cancellation of tax assessments, a decision letter for the pre-refund of excess tax, or a decision on the provision of interest benefits.

### **Decision Letter of Objection**

Decision Letter of Objection is a decision letter on an objection to a Tax Assessment Letter or against withholding or collection by a third party submitted by a Taxpayer.

### **Appeal Decision**

Appeal decision is the decision of the tax court on the appeal against the Decision Letter of Objection submitted by the Taxpayer if the Taxpayer is still not satisfied with the Objection Letter submitted by the Taxpayer.

### **Reconsideration Decision**

A judicial review decision is a decision of the Supreme Court on a petition for review submitted by a Taxpayer or the Director General of Taxes against an Appeal Decision or a Lawsuit Decision from a tax court if the Taxpayer is still not satisfied appeal Decision.

### **Forced Letter**

According to Mardiasmo (2011: 147) "A forced letter is a warrant to pay tax debts and tax collection fees. The Forced Letter has the same executive power and legal standing as a judiciary decision which has permanent legal force.

### **Taxpayer Compliance**

Based on the Decree of the Minister of Finance No. 544/KMK.04/2000 in Devano and Rahayu (2006), taxpayer compliance is "Tax compliance is the action of the Taxpayer in fulfilling his tax obligations in accordance with the provisions of the legislation and tax implementation regulations applicable in a country." Compliance in taxation means the condition of taxpayers exercising their rights and in particular in a disciplined manner, based on the laws and regulations and applicable taxation procedures.

According to Chaizi Nasucha in Siti Kurnia Rahayu (2010:139) obedience Taxpayers can be identified from:

1. Taxpayer compliance in registering;
2. Compliance to report back the Notification Letter (SPT);
3. Compliance in calculating and paying taxes owed; and
4. Compliance in paying arrears.

## Research Methods

Type of research on this study is explanatory. Method that used in this research is a quantitative method because this study connects causal (causal) between variable of independent (x), the variable of intervening (z) and variable of dependent (y) as well as study on data analysis using statistics. (Sugiyono 2015) :6).

### Population And Sample

The population and sample are 48 taxpayers who are registered at the Palembang Ilir Barat Pratama Tax Service Office. Samples were accepted based on sampling method of non-probability, namely sampling of purposive. This method uses the criteria that have been selected by the researcher in selecting the sample.

### Data Analysis

Methods of data analysis in this research is make us of path analysis with the next step is to determine the path coefficient. The path coefficient is the standard regression coefficient. Path coefficient is calculated by making two structural equations, namely regression equation that shows hypothesized relationship. Steps to specify indirect impact of the independent or the independent variables (tax collection with a forced letter) dependent or dependent variable (tax revenue) through intervening variable (taxpayer compliance) are as follows:

1. Taxpayer compliance (Z) = + p2 tax collection with forced letter + e1

2. Tax revenue (Y) = + p1 tax collection with forced letter + p3 taxpayer compliance + e2

From the two equations above, it can be seen that the first equation will produce a value of p2 while the second equation will produce a value of p1 and p3. The next step compares the value of direct and indirect effects.

1. The direct effect from collection of tax by force letter on tax receipts = p1

2. Indirect effect from collection of tax by forced letter on tax revenue = p2 x p3

If the grade of indirect effect > value of direct effect, it can be concluded that the taxpayer compliance variable can be said to be an intervening variable.

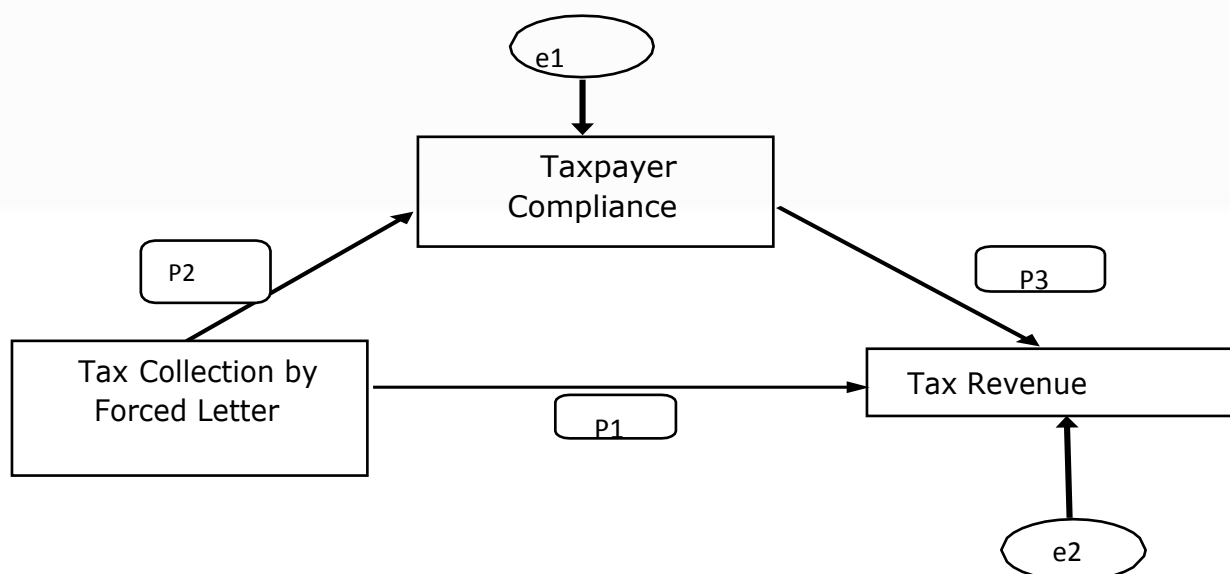


Figure 1. Path Analysis Model

## Results And Discussion



## Validity and Reliability Test

Based on results of calculation on billing variable effectuation test with question items, they are as follows:

**Table 4**

Validity Test Results of Billing Variables (X), Compliance (Z), Acceptance (Y)

Item	Nilai Corrected Item Total Correlation/rhitung	Sig.	rtable	Criteria
X1.1	0,364	0,011	0,284	Valid
X1.2	0,714	0,000	0,284	Valid
X1.3	0,436	0,002	0,284	Valid
X1.4	0,661	0,000	0,284	Valid
X1.5	0,619	0,000	0,284	Valid
X1.6	0,711	0,000	0,284	Valid
X1.7	0,582	0,000	0,284	Valid
X1.8	0,693	0,000	0,284	Valid
X1.9	0,633	0,000	0,284	Valid
Z1.1	0,627	0,000	0,284	Valid
Z1.2	0,787	0,000	0,284	Valid
Z1.3	0,840	0,000	0,284	Valid
Z1.4	0,834	0,000	0,284	Valid
Z1.5	0,803	0,000	0,284	Valid
Z1.6	0,895	0,000	0,284	Valid
Z1.7	0,634	0,000	0,284	Valid
Z1.8	0,655	0,000	0,284	Valid
Y1.1	0,632	0,000	0,284	Valid
Y1.2	0,776	0,000	0,284	Valid
Y1.3	0,772	0,000	0,284	Valid
Y1.4	0,552	0,000	0,284	Valid
Y1.5	0,771	0,000	0,284	Valid
Y1.6	0,754	0,000	0,284	Valid
Y1.7	0,622	0,000	0,284	Valid

**Source:** Processed primary data, 2021

Table 4, it could be seen that all questions for variables Billing (X), Compliance (Z), Acceptance (Y) have valid status, because of value on rTest (Correction of Item-Total Correlation) > rtable is 0.284.

## Reliability Test

**Table 5.**

Research Variable Reliability Test Results

Variabel	cronbach's alpha	Kriteria
(X)	0,766	Reliabel
(Z)	0,897	Reliabel
(Y)	0,805	Reliabel

**Source:** Processed primary data, 2021



Based on reliability test results on all variables using Cronbach's alpha that all variables have an alpha value  $> 0.70$ , it could be concluded that all of the variables on this study are stated reliable.

### Simple Linear Regression Test

Results of simple linear regression analysis of the data facile with SPSS 22 program in this study are intended to determine whether there is an effect of billing taxpayers with forced letters (X) on tax revenues (Y). The results of simple linear regression analysis could be seen in table 5.

**Table 5.**  
Simple Linear Regression Test Results

Variabel	B	Beta	ttest	Sig	Description
(Constant)	13,240				
X	0,466	0,629	5,482	0,000	Signifikan
Rsquare	0,395				

**Source:** Processed primary data, 2020

Table 5 above shows results of simple linear regression calculations, to interpret results of analysis can be explained.

**Table 6.**  
Coefficient of Regression Test Results II Path Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	8.973	3.167		2.834	.007
X	.283	.099	.382	2.858	.006
Z	.325	.108	.403	3.012	.004

a. Dependent Variable: Y

**Source:** Processed primary data, 2021

**Table 7.**  
Summary Hasil Uji Regresi II Path Analysis

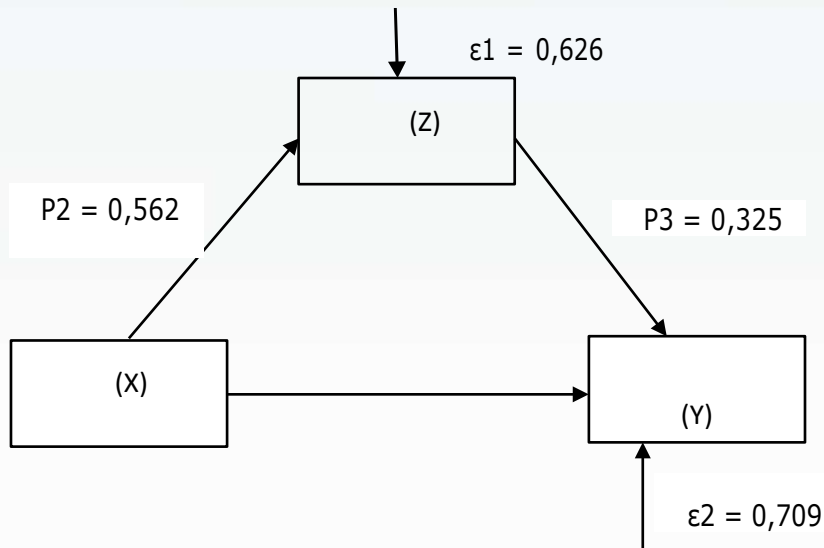
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.705 <sup>a</sup>	.497	.474	2.25836

a. Predictors: (Constant), Kepatuhan, Penagihan

**Source:** Processed primary data, 2021

- a. In the coefficient table, it is known that the significant values of the two variables are  $X = 0.006$  and  $Z = 0.004 < 0.05$ , these results conclude that regression II, namely the billing variable and the compliance variable, has a significant impact on revenue.
- b. Value of Rsquare contained in summary table is 0.497. This shows that the contribution of X and Z to Y is 49.7%. While the remaining 50.3% is the contribution of other variables that do not researched. For the value of  $2 = 1.2$ , namely  $2 = 1.0497 = 0.709$ .

Then the path diagram is obtained as follows:



**Figure 8.** Structure of the Regression Path Diagram Equation II

The path analysis results above show that Billing could have a direct effect on Revenue and can also have an indirect effect, namely from Billing to Compliance (as intervening) and then to Revenue. The magnitude of the direct effect is 0.283 (P1) while the magnitude of indirect effect should be calculated by multiplying indirect coefficient ( $0.562 \times 0.325$ ) = 0.183. Or the total effect of Billing to Receipts =  $0.283 + (0.562 \times 0.325) = 0.466$ . Effect of mediation indicated by the coefficient multiplication ( $p2 \times p3$ ) of 0.183 is significant or not, tested by Sobel test as follows:

Compute the error of standard on the indirect impact coefficient  $S(p2p3) = 0.0707$

Based on the results of this  $S_{p2p3}$  then tcount is 2.588

Analysis of the Effect of Billing (X) on Compliance (Z)

From the analysis of Table 5.8, the significance value of Billing (X) is  $0.000 < 0.05$ , so it could be concluded that there is a direct significant impact of billing variable (X) on compliance variable (Z).

### Analysis of the Effect of Billing (X) on Revenue (Y)

From the calculation of the analysis in Table 5.10, the value of significance on billing variable (X) is  $0.006 < 0.05$ . So, it could be concluded that there is a direct significant impact between the billing variable (X) on revenue (Y). The Effect of Tax Collection on Tax Revenue According to Waluyo (2013: 68) states that "Tax collection is related to tax revenue, namely the development of the number of tax levels from time to time shows a very large number, the increase in the amount of tax arrears has not been matched by the disbursement activities, however, in general, tax revenue in the taxation sector is increasing against tax arrears, it is necessary billing is carried out. Based on the theoretical conclusion above, the optimal collection process will further increase the realization of tax revenue from tax collection.

### Analysis of the Effect of Compliance (Z) on Acceptance (Y)

From the calculation analysis in Table 5.10, the value of significance on compliance variable (Z) is  $0.004 < 0.05$ , so it could be concluded that. There is a direct impact between compliance variable (Z) on the acceptance variable (Y). The Effect of Taxpayer Compliance on Tax Revenue According to Diaz Priantara (2012:109) states that "The participation of taxpayers in fulfilling tax payment obligations based on tax provisions is highly expected. Taxpayers' compliance in paying taxes is a strategic position in increasing tax revenues."

The conclusion from the above theory is that the amount of tax receipts has something to do with the taxpayer compliance level, if taxpayer at tax service office complies with his obligations to pay taxes and on time, then tax revenue will be in accordance with the targets achieved.

### **Analysis of the Effect of Billing (X) Through Compliance (Z) on Revenue (Y)**

Based on Figure 5.2, conclusions can be drawn through the Sobel test and show results of significance test where value of t-count = 2,588 > ttable with significance of 0.05, which is 1.96, it could be concluded that intervening coefficient of 0.183 is significant, meaning there is an intervening consequence.

Effect of Tax Collection with Taxpayer Compliance According to Diaz Priantara (2012:109) states that: "So tax collection that is carried out consistently and continuously is a form of law enforcement to improve compliance which raises psychological aspects for taxpayers." Based on the theoretical definition above, the relationship between billing and taxpayer compliance is very important, tax collection action is one way to improve taxpayer compliance.

According to previous results of researchers, are Darmayani and Herianti (2017), stating that the level of taxpayer compliance has an effect and is significant on income tax revenue, and tax collection doesn't have significant and significant consequence on tax revenue. Then results of previous studies according to Adhitya Yuspitara and Karona Cahya Susena (2017), that there is a consequence of tax collection with a coercion letter on receipts of tax at KPP Pratama Argamakmur Bengkulu Province. And the results of previous research, according to Wida Widianingsih (2019), stated that taxpayer compliance and tax collection with forced letters had a consequence on tax revenue.

Results of research conducted by researchers, namely based on results of testing and analysis of data on taxpayer respondents who are registered at KPP Pratama Palembang Ilir Barat, tax collection with forced letters has a significant consequence on tax revenue. Meanwhile, based on path analysis testing that tax collection has a significant consequence on compliance of taxpayer, tax collection also affects tax revenue by controlling compliance of taxpayer, and results of the latest study state that tax collection with forced letters has a significant consequence on revenue of tax through compliance of taxpayer as variable intervention.

## **Conclusions**

There is an effect from collection of tax with a forced letter on revenues of tax without controlling taxpayer compliance at KPP Pratama Palembang Ilir Barat. Tax collection with forced letters affects tax revenue by controlling taxpayer compliance at KPP Pratama Palembang Ilir Barat, there is a consequence of tax collection with forced letters on taxpayer compliance at KPP Pratama Palembang Ilir Barat There is an effect of taxpayer compliance on revenue of tax and this study also succeeded in proving that tax collection with a forced letter has a consequence on tax revenue through compliance of taxpayer at KPP Pratama Palembang Ilir Barat.

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