THE EFFORT OF DISBURSEMENT TAX ARREARS THROUGH THE IMPROVEMENT OF TAX DETERMINATION QUALITY AND ACTIVE COLLECTION

(Case Study at Tax Office Pratama Majalaya In Year 2012-2016)

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ABSTRACT

Tax arrears incurred at Tax Office Primary Majalaya not fully disbursed, most of it still in the taxpayer. The quality of tax determination on the approved value is lower than disapproved value and than active tax collection does not make taxpayers paying off his tax arrears.

The study examines the effect of tax determination quality and active tax collection on disbursement tax arrears. Sources of data obtained from the disbursement of recovery of tax arrears list in tax collection register from Tax Office Primary Majalaya.

The research used nonprobability sampling method with the observation period 2012 to 2016 and the totals of samples is five because the all entire population is sampled. The research method used is descriptive and verification method, the data testing method using the classical assumption test, and the method using Multiple Linear Regression Analysis.

The result of the research based on hypothesis test showed that tax determination quality has effect on disbursement tax arrears, and active tax collection has effect on disbursement tax arrears. This could be caused, tax determination quality and active tax collection is a factoer that determines the size recovery of tax arrears.

Keyword: tax determination quality, active collection, disbursement tax arrears

I. INTRODUCTION

1.1 Background of Study

The goverment always strives in the disbursement of large tax arrears from the taxpayers to enter the state treasury, tax arrears is the amount of tax receivables that have not paid off since the issuance of tax assessment (Siti Resmi, 2013:40). Disbursement of tax arrears is one part of the Directorate General of Taxes effort in collecting tax revenues, so that the domestic revenues from tax sector can be increased further if the arrears can be liquidated (Rudi, 2013:2). As presented by the Director of Counseling, Services and Public Relations Directorate General of Taxation stated that the Directorate General of Taxes, Ministry of Finance (MoF DGT) has managed to disburse the arrears amounting to Rp 6.75 trillion, or just 9.97 per cent, to support tax receipts in 2015 amounted to Rp 1,294.25 trillion, the Directorate General of Tax optimally stipulates that tax arrears can be disbursed (Mekar, 2015). The phenomenon found in Tax Office Primary Majalaya according to KPP Pratama Majalaya Clearance Section in the disbursement of arrears 2012-2016 the taxpayers do not fulfill their obligation to pay the arrears according to the value of arrears recorded. Good determination quality will make Taxpayers make payment of tax arrears determined based on Tax Assessment Letter (SKP) that is before maturity (Timbul, 2012:103). Tax assessment letters have various functions, namely corrections on the amount of tax payable according to the Taxpayer Notice, the means to impose sanctions, the means to collect taxes, the means to reimburse the excess tax in the event of overpayment of taxes, and the means of notifying the amount of tax payable Erly S, 2005: 139). One form of tax assessment that is less qualified according to the collection section of KPP Pratama Majalaya that is in 2012 Value of SKP approved by the taxpayer lower than the value that is not approved. Tax determination quality assumed that the underlying assessment of the quality of taxation is the fixed or unchanged determination (Meilia, 2015). Active Collection is undertaken tax authorities that the disbursement of tax arrears can be realized more optimally so that the Directorate General of Taxation was able to collect tax revenue in order to achieve the targets set with one utilizing the billing to taxpayers who do not meet its obligations by not paying taxes (Gunadi, 2004: 119). Active collection action is based on data obtained on STO Majalaya of years 2012-2016 shows that the taxpayer does not fulfill its obligation to pay the arrears despite the current

billing has been done in the form of the issuance of the warning letter and forced letter, seen from the amount of the disbursement of the money received is lower than the amount That should be obtained. Based on the description of the background and phenomenon problems that have been described above, the author is interested in writing with the title "**THE EFFORT OF DISBURSEMENT TAX ARREARS THROUGH THE IMPROVEMENT OF TAX DETERMINATION QUALITY AND ACTIVE COLLECTION**"

1.2 Problem Formulation

1) How much influence the quality of tax determination on disbursement of tax arrears
2) How much influence the active collection on disbursement of tax arrears

1.3 Research Intent and Purposes

1.3.1 Research Intent

The purpose of this study is to identify problems, collect data, analyze them, and draw valid conclusions related to the quality of tax assessment and active billing against disbursement of tax arrears.

1.3.2 Research Purposes

1) To analyze and examine the influence of the quality of tax determination on disbursement of tax arrears
2) To analyze and examine the influence of the active collection on disbursement of tax arrears

1.4 Usability Research

1.4.1 Practical Uses

The results of this study are expected to solve the problems that occur in the disbursement of tax arrears that have not been fully disbursed, as well as tax assessments issued less qualified and active billing that does not make taxpayers meet their obligations.

1.4.2 Academic Uses

Academically this research is expected to provide benefits such as:

1) For the development of science, can provide a work of new researchers who can support in the science of taxation
2) For the researcher can add insight by applying the knowledge that has been obtained in theory in the field and to re-examine the previous researches that have been done.
3) For further researchers can be used as a reference and can be used as reference materials for further research that conduct development or research in the same thing that is the disbursement of tax arrears.

II. LITERATURE REVIEW, FRAMEWORK AND HYPOTHESES

2.1 Literature Review

2.1.1 Tax Determination Quality

According to Soemarso S.R (2007: 104) defines tax assessment is:
"Tax assessment is a written document issued by the tax office to collect tax payable by the taxpayer. This document is only issued if the Tax Payer does not or does not fully comply with its tax obligations."

According to Siti Kurnia Rahayu (2017: 278) defines the quality of tax determination is the quality of tax determination is determined through contribution not to the tax revenue, and the absence of filing objections from the taxpayer after the examination.
From the above definition it can be explained that the quality of tax determination is the quality of the determination of written documents issued by the office and has contributed to the tax revenue and did not change after the examination.

2.1.2 Active Collection

Active collection definition proposed by Soemarso (2011: 14) that Active collection is a billing coercive to settle unpaid tax, this billing is coercive and direct. And while the definition of

active collection definition proposed by Gatot (2009: 212) is the last step in tax collection activities, the main obligation that remains attached to the taxpayer is to pay off the tax debt.

Based on the above definition, it can be explained that active tax collection is a collection action performed by the Directorate General of Taxes and is the last step for the taxpayers to pay off their tax obligations.

2.1.3 Disbursement Tax Arrears

The definition of tax arrears according to Siti Resmi (2007: 40) is:

> "Tax arrears are the amount of tax receivables that have not been paid off since the issuance of tax assessment, and the amount of tax receivables that have not been paid in advance in the tax bill, Underpayment Tax Assessment Letter, Supplemental Additional Tax Assessment Letter, Decision Letter Reconciliation and Appeal Decision."

The definition of disbursement of tax arrears according to Waluyo (2009: 64) is:

> "Disbursement of Tax Arrears is a payment made by using the Tax Payment Deposit used for the settlement of tax receivables and the filing of objections or appeals resulting in reduced amount of tax receivables and if the taxpayer has died and migrated the receivables tax will be written off because the taxpayer has Nothing or can not be found again."

From the above definition of disbursement of tax arrears is the amount taxpayers paid on tax arrears due to an unpaid tax including administrative sanctions based on Tax Collection Letter in which there is the principal tax payable.

2.2 Framework

2.2.1 The influence of the Quality of Tax Determination on Disbursement of Tax Arrears

Payment of tax arrears determined by Tax Assessment Letter (SKP) before maturity (Arise, 2012: 103). Tax assessment attached to include tax principal it is tax arrears must be paid (Nur Fuad, 2016: 18).

2.2.2 The influence of Active Collection on Disbursement of Tax Arrears

If active collection is executed intensively, it will be able to increase the disbursement of the amount of tax arrears (Ramos, 2013: 185). Payment of tax arrears including tax collection fees incurred in connection with the existence of tax collection (Nur Hidayat, 2013: 32).

2.3 Hypotheses

Based on the above framework the research hypothesis are:

H_1 : The Quality of Tax Determination affects the disbursement of Tax Arrears

H_2 : Active Collection affects disbursement of Tax Arrears.

III. RESEARCH METHODS

3.1 Research Methods Used

In conducting the research, the method used in this research is descriptive and verifikatif method, Understanding descriptive research according to Uma Sekaran (2006: 121-122) is a study that aims to describe the variables of research in certain situations. While the definition of research methods verifikatif by Masyhuri (2008: 45) cited Umi Narimawati, et al. (2010: 29) are as follows:

"The verification method is the method used to verify whether or not it is explained, to test a way with or without improvements that have been implemented elsewhere by overcoming problems similar to life".

3.2 Operationalization of Variables

Definition of Variable Operationalization According to Umi Narimawati, et al. (2010: 31), the definition of operational variables is:

"The process of decomposition of research variables into sub-variables, dimensions, sub-variable indicators, and measurements. The condition of the decomposition of operationalization is done when the basic concepts and indicators of each variable is clear, if it is not clear conceptually it is necessary to do factor analysis ".

In this study the authors use the scale of the ratio of both independent variables Quality of Tax Determination (X_1) and Active collection (X_2) and the dependent variable Disbursement of Tax Arrears (Y) using the scale ratio.

3.3 Data Sources and Data Collection Techniques

3.3.1 Data Sources

Sources of data conducted in this study secondary data obtained directly from the Tax Office Pratama Majalaya in the form of data amount fixed tax and data the number of active collection done as well as the amount of disbursement tax arrears along with other reports

3.3.2 Data Collection Techniques

Data collection techniques used by the authors in this study are:

1. Interview

   According to Sulistyo and Basuki (2006: 173) interviews are a goal to gather complex information, most of which contain opinions, attitudes, and personal experiences. This research is conducted by interviewing sub billing section at Primary Tax Office of Majalaya to obtain information about the Quality Impact of Tax Stipulation and Active Billing on the Liquidation of Tax Arrears.

2. *Library Research*
   literature research is to conduct a study related to the theory related to the research topic (Moh. Nazir, 2013:112).

3. Documentation
   Definition of documentation according to Sugiyono (2009: 240) is a record of events that have already passed. Data collection by document is done by the researcher by recording the data related to the problem to be researched from documents owned by the institution in the form of organizational structure, company history, job description and data of tax arrears.

3.4 Population, Sample and Place of Study Time

3.4.1 Population

According Uma Sekaran (2008: 122) Population is a collection of all elements in the population where the sample is taken. The population taken by the authors in this study is the target population that is for the amount of tax arrears, the value of tax assessment and the number of issuance of warning and forced letter during the last 5 years in the year 2012-2016 in the Tax Office Pratama Majalaya

3.4.2 Sample

In this research the sampling technique used by the writer is using nonprobability technique that is saturated samples or often called total sampling. According Sugiyono (2013: 124) sample saturation is the technique of determining the sample by taking all members of the population as respondents or samples. So the sample in this study is the entire population of the amount of tax arrears, the value of tax assessment and the number of issuance of warrants and forced mail during the last 5 years for the year 2012-2016 at the Tax Office Primary Majalaya.

3.4.3 Place of Study Time

The location of research conducted at Tax Office Primary Majalaya, Peta Street No. 7 Bandung Jawa Barat Indonesia. Postal Code 40232 Tel: 022-60785.

3.5 Data Testing Method

The method of testing data in this study then performed data analysis techniques are:

- Normality Test
  Imam Ghozali (2011: 160) explains that the normality test aims to test whether in the regression model, the intruder or residual variable has a normal distribution. As it is known that t test and f test assume that the residual values follow the normal distribution.
- Multicollinearity Test
  Imam Ghozali (2011: 105) explains that Multicollinearity test aims to test whether in the regression model found the correlation between independent variables. Detection of presence or absence of multicolinearity is done by looking at the value of VIF (Variable Inflation Factor) and tolerance. The regression model is said to be free of multicollinearity if the VIF value <10, and tolerance> 0.1 (10%)
- Heterocedasticity Test
  Imam Ghozali (2011: 139) explains that heterocedasticity test aims to test whether in the regression model there is a variance inequality of the residual of one observation of the other. The way to find out whether or not heterokedastisitas is to see the plot graph between the predicted value of the dependent variable (ZPRED) and its residual (SRESID).
- Autocorrelation test
  Husein Umar (2011:182) explains that Autocorrelation test to find out whether in a linear regression model there is a strong relationship both positive and negative between data exist in research variables. According to Jonathan Sarwono (2012: 28) there is autocorrelation if durbin watson <1 and> 3.

3.6 Data Analysis Method

1) Multiple Regression Analysis

According Sugiyono (2012: 210) multiple regression analysis is used to explain the influence between independent variables simultaneously with one dependent variable. Regression equation in this research is:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \varepsilon$$

Explanation:

Y	= Disbursement of Tax Arrears
X1	= Quality Tax Determination
X2	= Active Collection
α	= constants intercept
β1	= Regression coefficient variable Quality Tax Determination
β2	= Regression coefficient variable Active Collection
ε	= error term

2) Coefficient Determination

Imam Ghozali (2011: 83) defines the coefficient determination serves to measure how far the ability of independent variables in influencing the variation of the dependent variable. Coefficient value of determination between 0 to 1.

3) Correlation Analysis

Nanang Martono (2014: 214) defines the correlation analysis is a statistical test tool used to test the associative hypothesis (test relationship) two variables when the data scale interval or ratio.

To find the correlation coefficient between independent variables to the dependent variable is to use the formula as follows:

$$rx1y = \frac{\sum x_1 y}{\sqrt{\sum x_1^2 \cdot \sum y2}}$$

Source: Sugiyono (2012: 274)

3.7. Hypothesis Testing

According to Sugiyono (2012: 159) hypothesis is a temporary answer to the formulation of research problems, where the formulation of research problems have been expressed in the form of a question sentence.

a. Test Statistic t or Partial Test

According to Riduwan and Kuncoro (2012: 238) The statistical test t serves to show how far the influence of explanatory variables individually in explaining the variation of bound variables. The t test steps are:

1) Determining Null Hypothesis (H_0) H_0: $\beta_1 = \beta_2 = 0$ This means that the quality of tax determination and active billing does not affect the disbursement of tax arrears. H_0: $\beta_1 \neq \beta_2 \neq 0$ This means that the quality of tax determination and active billing affect the disbursement of tax arrears.
2) Comparing Tcount and Ttable H_0 is accepted if Thitung ≤ Ttable or if probability Tcount > α, and H_0 is rejected if Tcount > Ttable or if probability Tcount ≤ α. If the significant number of Test t is smaller than the significant level α, then H_0 is rejected, it shows that with a certain level of significance α statistically independent variables partially provide a significant effect on the dependent variable.

IV. RESEARCH RESULT AND DISCUSSION

4.1. Descriptive Analysis Results

4.1. Descriptive Analysis of Quality Determination in Year 2012-2016

The development of the Quality of Tax Determination at KPP Pratama Majalaya in 2012-2016 has fluctuated, the lowest tax-determining quality in 2014 when viewed from the phenomenon that occurs that the value approved by the taxpayer is lower than the value that is not approved where the taxpayer does not approve the value of the SKP Because of the difference of perception after the stipulation of SKP on the fiscal correction and assume that there is a mistake that harms the Taxpayer.

4.1.2 Descriptive Analysis of Active Collection in Year 2012-2016

The value of active billing during the study period tends to fluctuate, the active billing that can dilute the lowest tax arrears occurs in 2014, when viewed from the phenomenon that occurred that the lack of good faith of taxpayers to make payments to the tax authorities and the lack of compliance in meeting tax obligations Which should be paid by taxpayers after the collection of letters of warning or forced mail.

4.1.3 Descriptive Analysis of Disbursement of Tax Arrears in year 2012-2016

The value of disbursement of tax arrears during the study period tends to fluctuate, but the growth of trendline that happen to inflate the increase and decrease, where the disbursement of the lowest arrears in 2014, when viewed from the phenomenon that the amount of large tax arrears are still in taxpayers either An individual taxpayer or an enterprise taxpayer who does not pay his tax obligations, even though the tax authorities have committed a series of collection actions for arrears to be disbursed.

4.2 Results of Verifikatif Analysis

4.2.1 Classic Assumption Test

1) Normality Test
   Based on the kolmogorov smirnov test, the significance value (Asymp Sig. (2-tailed)) was 0.937. The value of significance (p-value) is higher than 0.05, according to Husein Umar (2011: 181) if the probability (Asymtotic Significance) > 0.05 then the distribution of the population is normal, so it can be concluded that the data has met the assumption of normality.
2) Multicollinearity Test
   Based on the multicollinearity test, it is known that the two independent variables have a tolerance value higher than 0.10 where the tolerance value of the quality of tax determination (X_1) and the value of Active Billing tolerance (X_2) 0,957 > 0.10 and VIF

1,045 < 10, it can be concluded that Data for independent variables do not have multicollinearity problems so that multiple regression analysis can be done.

3) Heteroscedasticity Test
   Based on Heteroskedastisitas test, it is known that the spots obtained are randomly distributed and do not form a certain pattern or spread above and below the zero on the Y axis, so it can be concluded that the data observed did not find heteroscedasticity problem.
4) Autocorrelation Test
   Based on the Autocorrelation Test results, it is known that the dw value is 1.361. According to Jonathan Sarwono (2012: 28) there is autocorrelation if durbin watson <1 and > 3. From the above values, it is known that the value of dw 1.379 > 1 and 1.379 <3. This indicates that there is no autocorrelation either positive autocorrelation nor Negative autocorrelation in the model.

4.2.2 Correlation Analysis

a. Correlation between Quality Determination Of Taxes And Disbursement Tax Arrears
   Based on the results of data processing correlation (R) obtained between the quality of taxation with disbursement of tax arrears amounted to 0.718. Value of 0.718 according to Sugiono (2012: 250) is at the interval of 0.60 to 0.799 including the strong category with a positive direction, where the higher the quality of taxation will be followed by the higher disbursement of tax arrears.

b. Correlation between Active Collection and Disbursement Tax Arrears
   Based on the result of data processing, the correlation value (R) of active billing with disbursement of tax arrears is 0.807. The value of 0.807 according to Sugiono (2012: 250) is at the interval of 0.80 - 1.00 including a very strong category with a positive direction, where the higher the active billing will be followed by the higher disbursement of tax arrears.

4.2.3 Coefficient of Determination Analysis

Based on the results of the calculation of the influence / contribution of each independent variable to the disbursement of tax arrears can be seen that between the two independent variables of Active Collection gives the most dominant contribution to the disbursement of tax arrears.

4.3 Hypothesis Testing

a. Hypothesis Testing Quality of Tax Determination on Disbursement of Tax Arrears
Thitung value for variable of quality of tax determination on disbursement of tax of 4,476 and p-value (Sig.) Equal to 0,046. Because the value of tcount is bigger than ttable value (4,476> 4,303) and significance value 0,046 <0,05 then H_0 is rejected and H_1 is accepted, it means that the quality of tax determination has a significant effect on the disbursement of tax arrears

b. Hypothesis Testing Active Collection on Disbursement of Tax Arrears
Tcount value for the active billing variable against the withdrawal of tax is 5,351 and the p-value (Sig.) value is 0,033. Because tcount is bigger than ttable value (5,351> 4,303) and significance value 0,033 <0,05 then H_0 is rejected and H_1 is accepted, meaning that active billing has significant effect on disbursement of arrears.

4.4 Discussion

4.1.1 The influence of the Quality of Tax Determination on Disbursement of Tax Arrears

Correlation value (R) obtained between the quality of taxation with disbursement of tax arrears amounted to 0.718. including the strong category with a positive direction. So the higher the quality of taxation will be followed by the higher disbursement of tax arrears. The quality of tax determination has a considerable influence in the disbursement of tax arrears because it includes the value of the assessment letter covering the assessment letter of underpayment tax,

additional tax assessment letter, the tax assessment determines the amount of principal and tax sanction, the amount of tax credit, the amount of the underpayment of the principal.

4.2.2 The influence of Active Collection on Disbursement of Tax Arrears

The correlation (R) value obtained between active collection and disbursement of tax arrears is 0.807. The value of 0.807 is at the interval of 0.80 - 1.00 including a very strong category with a positive direction. So the higher the active billing will be followed by the higher disbursement of tax arrears. Active billing has a major influence on the disbursement of tax arrears because active billing is a follow-up action and the last action taken by the tax authorities if the taxpayer does not pay taxes.

V. CONCLUSIONS AND SUGGESTIONS

5.1 Conclusions

Based on problem identification, problem formulation, framework, research hypothesis, research result and discussion of quality of taxing and active billing on disbursement of tax arrears, the writer can make the following conclusion:

1) Quality of tax determination affect the disbursement of tax arrears on Tax Office Primary Majalaya. The relationship between the quality of tax assessment with the disbursement of tax arrears including the strong category with a positive direction where the higher the quality of tax determination will be followed by the higher disbursement of tax arrears.

2) Active collection affects the disbursement of tax arrears on Primary Tax Office Majalaya. The relationship between active collection with disbursement of tax arrears is a very strong category with a positive direction, where the higher the active collection will be followed by the higher disbursement of tax arrears.

5.2 Suggestions

5.2.1 Operational Suggestions

a) In increasing the disbursement of tax arrears with the quality of tax determination, then the tax authorities can coordinate well on the taxpayer when closing conferences in order to avoid differences of opinion, by doing the perception equation then conducted socialization related tax policies that apply, so the value received by the tax Amounted to no shortage or excess.
b) In increasing the disbursement of tax arrears with active collection, fiscal may conduct socialization related to tax laws applicable to taxpayers related to the law and sanctions of non-payment of arrears after billing and re-intensive billing has been done.

5.2.2 Academic Suggestions

1) For the development of science
   For the development of accounting science and taxation is advisable to do research that helps solving the results of research by adding other variables and support the science of taxation is currently growing and applicable.
2) For the next Researcher
   For the next researcher can add samples to be researched by adding samples per month in the last few years so that the data produced more accurate and can add analysis unit to be studied not only one to see how the circumstances of some Tax Office related to tax arrears and liquefaction process arrears which is conducted.

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