THE EFFECT OF TAX AUDITS AND FORCED LETTER TO THE DISBURSEMENT OF TAX ARREARS

(Case Study On The Tax Office Pratama Sumedang Period 2013-2015)

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ABSTRACT

The amount of tax arrears increases in line with the number of taxpayers who do not pay taxes and do not pay off the tax arrears, because the increase of tax collection still has not been disbursed with the disbursement of tax arrears. Sala one carantu disbursed tax arrears is a forced letter of this study aims to determine the effect of tax assessment, a letter of force against the disbursement of tax arrears. Population in this research is taxpayer registered at tax office pratama sumedang that is as much as 103,476 taxpayer. The sample is a taxpayer who has a tax rate on SKPKB and a forced letter during the year 2013-2015. Processed data are secondary data received by the applicant from the tax audit, tax collection and PDI. The data are analyzed by using multiple linear regression analysis with a classical assumption test. This hypothesis is partial and simultaneous. The results of this partial test can be concluded that tax audit significantly influence the disbursement of tax arrears. This can be seen from the value of t> count of t Ho table rejected and Hi accepted. Tests on forced mail indicate that these variables affect tax arrears that can be seen from the value of t arithmetic> t table.

Keywords: Tax audits, Forced mail and disbursement of tax arrears.

I. INTRODUCTION

1.1 Background Research

Tax is the largest source of state revenue compared to other sources of income, the income is used to finance the public interest which also includes individual personal interests such as public health, education, welfare, and so on (Nanik Fitriani, 2013).

Under these conditions, the Taxpayer is obliged to perform activities of calculating, paying and reporting through Notice. In this self assessment system system Taxpayer is able to perform its taxation obligation well and easily without any negligence, deliberate, or ignorance of its obligation, efforts to minimize the existence of the action hence the need for law enforcement for taxpayer compliance, compliance in this example is his obligation in paying tax arrears (Achmad Husaini, 2013).

Tax arrears represent the amount of tax receivables that have not been paid off since the issuance of tax assessment, and the amount of tax receivables (Siti Resmi, 2013: 40).

The result of the examination in the form of tax assessment letters, tax assessment letters is the Decree of the Head of Primary Tax Office which notifies the amount of tax payable including administrative fine, to the Taxpayer (Meilia, 2015).

The examination is a proof of the existence of alleged crime in the field of taxation, and examination is also done by tracing the truth of SPT, bookkeeping or recording, and fulfilling other tax obligations compared to the actual circumstances or business activities by applying complete inspection or simple inspection (Djoko M, 2010: 125).

In each tax audit in order to test the taxpayer compliance, the tax service office shall notify the result of the examination to the taxpayer before the Tax Assessment Letter (SKP) is issued. (Gatot F, 2010: 204)

In addition to tax audits that affect the disbursement of tax arrears, where the tax audit is the initial stage of a disbursement of tax arrears that occur because of the discovery of unreported physical data resulting into a tax debt. With the inspection it will be known and the taxpayers can withdraw in accordance with the provisions and applicable law (Priantara, 2013: 60).

To determine the disbursement of tax arrears requires a reasonable and ojektif planning in the sense of not only oriented to the achievement of merely but also must see the factors that can affect in disetcaling a targe on the achievement of tax levy levy, aka of the need to pengkajan of factors- factor manakanyang apat mempenaruhi penacira tax arrears so it will be more taxable arrears of taxes well and in accordance with existing potnsi (Rahmad Husein, 2013).

Billing actions that potentially provide withdrawal of tax arrears are, among others, through the collection of active taxes conducted by the Jurusita Pajak, active tax collection begins with the issuance of Warning Letter sent to the Taxpayer who has tax debt and not pay it within seven days after the issuance of Tax Assessment Letter or Tax Return Letter, Warning Letter sent to auction to warn or warn Taxpayers to pay the tax debt, tax collection with Warning Letter is expected to give effect to the

effectiveness of tax revenue, if the Taxpayer Letters Not yet pay taxes are then given Letter Forced, Letter Force is a warrant paying tax debt and tax collection fee (Mardiasmo, 2011: 127).

In the strength of the law is intended to provide a clear legal basis in the implementation of billing, and provide tax awareness to the public to meet its tax obligations, Tax collection by a forced letter is done if the taxpayer or taxpayer neglect to perform the obligation to pay taxes within the time as specified in the notice before (Warning Letter), then the subsequent collection is done by the tax authorities by using a forced letter notified by the tax authorities with the statement and submission to the taxpayer. The collection of taxes by this letter of intent is done by the central and regional tax authorities, if it does not also pay off until after the letter of forced exit, then the next action is to issue a letter of confiscation, seizure, and auction (John, 2015).

With the tax collection action by using the letter of forced taxpayer is expected to pay off the tax arrears to increase the disbursement of tax arrears because taxpayers can deal directly with the bailiff who brought direct Forced Mail, but in fact tax payments there are many negligence and even avoid in the payment and tax reporting owed by certain taxpayers, tax payable negligently paid off by the taxpayer will accumulate into tax arrears that could potentially reduce revenues as non-lagsung (John Hutagaol, 2007: 323).

Based on the above background description, the authors are interested to conduct research on tax audits and forced mail against disbursement of tax arrears. Thus the title that the authors propose is:

"INFLUENCE OF EXAMINATION OF TAX AND FORCES TOWARDS OF TAXPAYER DISTRIBUTION".

1.2.1 Problem Formulation

1. How big is the effect of tax audit on the disbursement of tax arrears on the Tax Office Pratama Sumedang.
2. How big is the influence of the forced letter against the disbursement of tax arrears on the Tax Office Pratma Sumedang.

1.3 Research Objectives

1.3.1 Research Purpose

The purpose of the study according to Kothari (1990) is to determine the influence associated with a particular individual situation or group. The purpose of such researchers is usually referred to as diagnostic research (Diagnitic Research).

The purpose of the study is to be able to know the effect of tax audit and forced letter against the disbursement of tax arrears.

1.3.2 Research Objectives

The purpose of this study to mengkole empirical evidence on:

1. To analyze the magnitude of the effect of tax audit tehadap disbursement of tax arrears.
2. To analyze the magnitude of the effect of the letter of force against the disbursement of tax arrears.

1.4 Usefulness Research

1.4.1 Practical Usefulness

Applied research aims to find a solution of the problem tibul of tax arrears, is expected to be used as additional information useful for the taxpayers and the application of tax audits to minimize tax arrears.

1.4.2 Academic Uses

1. For Authors
   Research is expected to provide a deeper theoretical understanding of tax audit and disbursement of tax arrears and know how the application in real life so as to make additional useful knowledge.
2. For Institutions
   The result of the research can be giving input to KPP or Taxpayer about tax inspection and forced letter against disbursement of tax arrears.
3. For Further Researchers
   The results of research can be used as a reference for researchers who will conduct research with the same title that the influence of tax audit and forced letter against disbursement of tax arrears.

II REVIEW OF REFERENCE, DISCUSSION FRAMEWORK AND HYPOTHETICAL

2.1 Literature Review

2.1.1 Tax Inspection

2.1.1.1 Definition of Tax Audits

Understanding Tax Inspection by Priantara (2013: 60) is as follows:

"Taxpayer is the initial stage in the process of settling the tax levy in which the examination includes the tax assessment letters (SKP) and the tax assessment letters are issued to a limited number of taxpayers caused by improper filling of the letter of discourse (STP)."

Meanwhile, according to Understanding Tax Inspection according to Rudy Suhartono and Wirawan B. Ilyas, (2013: 53) are as follows:

"Tax inspection is the basis for the issuance of a tax law product namely Tax Assessment Letter (SKP)."

According to Agus Sambodo (2015: 49) Letter of Tax Underpayment Assessment as follows:

"Tax assessment letters determining the amount of the tax principal, the amount of tax credits, the amount of principal payments, the amount of administrative sanctions and the amount of tax payable.

The indicators for the Tax Inspection are: The nominal amount of SKPKB.

2.1.2 Forced Letter

2.1.2.1 Definition of Forced Letter

According to Abdul Halin et al (2016: 39) Forced Letters as follows:

"The Forced Letter is a warrant for paying tax debt and tax collection fees. A forced letter has the same legal and legal power as the court decision which has had permanent legal force ".

Meanwhile, according to Priantara (2013,117) Forced Letters are:

"The Forced Letter is a warrant for paying tax debt and collection fees. A Forced Letter shall be issued if: The tax deduction does not pay off the tax debt and to him has been issued a Warning Letter or Warning Letter or other similar letter to the tax payer has been executed the billing at once as well as the taxpayer does not meet the provisions as contained in the decision of the approval of the installment or the delay of payment of tax " .

The indicators for the Forced Mail are: The nominal amount of a forced letter.

2.1.3 Liquidation of Tax Arrears

2.1.3.1 Definition of Tax Arrears

According to Siti Official (2013: 61) Tax arrears are as follows:

"Tax arrears are taxes that must be paid at any time, in tax period, in the taxable year or in the tax section in accordance with the provisions of the taxation legislation.

According to Erly Suandy (2016: 169) states as follows:

Tax arrears are accrued taxes including administrative sanctions in the form of interest, penalty or increment stipulated in tax assessment letters or similar letters under the provisions of the taxation legislation.

2.1.3.2 Definition of Disbursement of Tax Arrears

According Waluyo (2013: 64) disbursement Tax arrears are:

"Withdrawal of tax arrears is a payment made 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 residence then the tax receivables will be written off because the taxpayer is gone or can not be found anymore ".

Meanwhile, according to the Director General of Tax (2012: 117) states as follows:

"Withdrawal of tax arrears is any form of disbursement related to tax arrears deposited to the state treasury which may be in the form of payment, write-off, book-entry, or objection".

The indicators of disbursement of tax arrears are: The nominal amount of Withdrawal of Tax Arrears.

2.2 Framework

2.2.1 Effect of Tax Inspection Against Withdrawal of Tax Arrears

According to Priantara (2013: 60) tax audit is an early stage of a disbursement of tax arrears that occur because of the discovery of unreported physical data so that a tax debt. With the inspection it will be known and the taxpayers can withdraw in accordance with applicable laws and regulations.

2.2.2 Influence of Forced Letter Against Withdrawal of Tax Arrears

Haula Rosdiana (2012: 69) states:

"The warrant is paying tax arrears and billing fees as regulated by law, the forced letter is one of the alternatives for taxpayers to pay the tax debt that has not been cashed."

2.3 Hypothesis

H1: Tax Inspection Significant Affects Tax Withdrawal Liquidation.

H2: Force Significant Influence Significant to the Disbursement of Tax Arrears.

III. RESEARCH METHODS

3.1 Research methods Used

Method is a way or technique that can help the researcher about the sequence of how the research done.

According to Tanjung and Devi (2013: 73), the meaning of the method is:

"The method is a framework for performing an action or a frame of thought to construct ideas that are orderly, directional, contextual and relevant to purpose and purpose".

Understanding research methods according to Supriati (2012: 5) states that: "The method of research is the procedure how a study is carried out."

The research method used by writer in this research is descriptive research method and verification method with quantitative approach that is result of research which then processed and analyzed to be taken conclusion, it means research done is research which emphasize its analysis on numerical data (number) by using method this research will be known a significant relationship between the variables studied, resulting in a conclusion that will clarify the picture of the object under study.

3.2 Operationalization of Variable

Operational variables are needed to determine the type of indicator as well as the scale of the related variables in the study, so that hypothesis testing with statistical tools can be done correctly according to the research title.

According Sugiyono (2014: 58), what is meant by research variables are:

"Anything in the form of what the researcher determines to be studied in order to obtain information about it, then drawn conclusions."

3.3 Data Sources and Data Processing Techniques

Sources of data used in this study is secondary, the data required in this study is secondary data obtained from the collection and inspection section at the Tax Office Pratama Sumedang.

The data collection techniques used in this study include: Library Studies (Library Research) and Documentation Studies (Documentation Research).

3.4 Population, Sample and Place and Time of Study

3.4.1 Population

In this study the population that became the object is the Report Number of Letter Ketetapa Tax Paid, Report Number of Forced Letters Published, and Report Total Withdrawal of Tax Arrears on Tax Office Primary Sumedang in the period January to December during 2013-2015.

3.4.2 Sample Withdrawal

The sample in this study is the report of the number of tax assessment letters less tax, the report the number of pieces of forced mail issued, tax collections and tax collection levy with the amount of 36 pieces from the number of registered taxpayers in 2013-2015

3.4.3 Place and Time of Research

To obtain data and information relating to the problems studied, the authors conduct research in Tax Office Primary Sumedang which is located at Jl. Ibrahim Adjie no. 372 Bandung. The time of the research started in March 2017 until August 2017.

3.5 Data Collection Method

The data used in this study is secondary data, where the data obtained by the author is the second data that has been further processed and data presented by other parties, then the method of testing data used in this study is Classical Assumption Testing.

In the use of multiple linear analysis, it takes some testing of classical assumptions. Some classical assumptions of multiple linear regression (Multiple Linear Regression) as a tool to analyze the influence of variables studied are:

1. Normalization Test

Normality test is used to measure the data obtained to have normal distribution so that it can be used in paramentic statistics.

2. MulticolinearitasTest

Multicolinearity test is to test whether the regression model found the correlation between variabl no correlation between independent variables.

3. Heteroscedasticity Test

The heteroscedasticity test is to see if the errors in our data have the same variant or not.

4. Autocorrelation Test.

Autocorrelation test is performed if the data is time series data, but if the data cross section autocorrelation test can be ignored.

3.6 Data Analysis Method

Test method to hypothesis that done in this research that is t test (partial test). T test (parsal) is used to test whether there is a significant influence partially or one side of each independent variable (X) with the dependent variable (Y). Hypothesis zero (H0) there is no significant effect and Hypothesis alternative (H1) shows the influence between independent variables and dependent variables.

IV. RESEARCH RESULT

4.1 Effect of Tax Inspection Against Withdrawal of Tax Arrears

The results showed that the effect of variable Tax Examination (X1) teradap (Y) is equal to 0.656 or 41.7% indicating that the direction of the relationship has a positive effect. Can be seen from the results of t test where the value of t calculated for variable Tax Inspection of 5.283 with ttable of 2.035 can be disimplkan that t arithmetic greater than t table it shows that H0 accepted means it can be concluded that the variable Tax Examination Positive Affects the Liquidation of Tax Arrears on Tax Office Primary Sumedang.

The results of this hypothesis testing is also supported by the theory in the previous discussion which states the tax inspection is the initial stage of a disbursement of tax arrears that occur because of the discovery of unreported physical data to become a tax debt in the future. With the inspection of tax audit will be known and the taxpayers can withdraw in accordance with the provisions and applicable law (Priantara, 2013: 60) and tax audit is the initial stage of a disbursement of taxes that discovery of physical data that is not reported or not submitted so into tax debt (Haula Rosdiana, 2012: 69).

The phenomenon that occurs in the Tax Office Pratama Sumedang that Tax Examination is still high, it is due to the low awareness of taxpayers to pay its obligations in a timely manner so that the disbursement of tax arrears have not been able to fully experience the optimal disbursement. Because there are still many taxpayers who manipulate data or information in submitting SPT.

Therefore KPP Pratama Sumedang must conduct penyuluha to increase knowledge and awareness of the public in the implementation of taxation rights and obligations as a Taxpayer.

The results of this hypothesis testing also support / in line with previous research results as conducted by Putu Putra Putra Mahendra declared Tax Inspection significantly affect the Withdrawal of Tax Arrears.

4.2 Influence of Forced Letter Against Withdrawal of Tax Arrears

The results showed that the effect of variable Forced Letter (X2) tapped (Y) is equal to 0.99 or as much as 23.5% which indicates that the direction of the relationship has a positive effect. Can be seen from the results of t test where the value of titung for Force Letter variable of 3.579 with ttable of 2.035 can be disimplkan that t arithmetic greater than t table this shows that H0 accepted means can be concluded that variable Forced Mail Positive Positive impact on Liquidation Taxes on Tax Office Primary Sumedang.

The result of this hypothesis testing is also supported by the theory in the previous discussion which states that if the active billing is executed intensively on the delivery of forced mail, it will increase the disbursement of the amount of tax arrears (Ramos Irawadi, 2013: 185) and the Warrant pay the tax arrears and fees billing as regulated by law, forced letter is one of the alternatives for taxpayers to pay tax debt that has not been disbursed (Haula Rosdiana, 2012: 69).

The phenomenon that occurs that the forced letter on the Tax Office Pratama Sumedang is still high and it happens because many taxpayers who have been given a letter of force but have not paid off the tax arrears so that the disbursement of tax arrears have not been able to fully experience the optimal disbursement. Because there are still many taxpayers who consider trivial on the receivables due to its small value but will not be paid if the increase in tax arrears.

Therefore Tax Office Primary Sumedang must conduct penyuluha to increase knowledge and awareness of the public in the implementation of tax rights and obligations as a Taxpayer.

The results of this hypothesis testing also support / in line with the results of previous research as conducted by Meilia Rochaman (2015) states that the letter of force has a significant effect on tax arrears.

V. CONCLUSIONS AND SUGGESTIONS

5.1 Conclusions

Based on the results of research and discussion on the influence of Tax Inspection and Forced Letter Against Withdrawal of Tax Arrears. The authors obtain and analysis of Tax Office Primary Sumedang Period 2013-2015, therefore the authors draw the following conclusions:

1. Tax Examination has a significant effect on the disbursement of Tax Arrears. There is a positive relationship means, where when the Tax Examination (SKPKB) more and more tax officers perform tax audits it will increase also disbursement of tax arrears on the Tax Office Pratama Sumedang.
2. The Forced Letter has a significant effect on the disbursement of Tax Arrears. There is a positive relationship which means that when the billing with the letter of force increases then the disbursement of tax arrears will increase, and vice versa when the collection of forced mail decreases the disbursement of tax arrears will also decrease in the Tax Office Pratama Sumedang.

5.2 Suggestion

Based on the results of the study and the conclusion above, the authors propose the following suggestions:

1. Development of Science
   The results of this research have been done, can be useful information for developers of science, especially on Tax Accounting and can add insight and knowledge trutama related to the influence of tax inspection and forced letter against the disbursement of tax arrears.
2. For Researchers Selanutnya
   It is suggested that the researcher further increase the variables which can also influence the disbursement of tax arrears and add indicators such as SKPKBT, SKPLB, Warning Letter, Foreclosure and Auction, although

possess the same method but different unitanalysis, poplation and sample in order to obtain conclusion that support and strengthen again the theory and conceptual concepts that have been discussed before, both by the authors and previous researchers.

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