THE DISBURSEMENT OF TAX ARREARS DETERMINED BY DISBURSEMENT OF REPRIMAND LETTER AND DISBURSEMENT OF TAX ADMINISTRATION PENALTIES

(Case study at Kantor Pelayanan Pajak Pratama Majalaya period 2012-2016)

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ABSTRACT

This study aims to determine the disbursement of tax arrears that are determined by the disbursement of reprimand letter and disbursement of tax administration penalties in the Tax Office Pratama Majalaya Bandung in Year 2012-2016. The problem is the increasing of disbursement of reprimand letter and disbursement of tax administration penalties but the disbursement of tax arrears decreased.

The research method used is descriptive analysis method and verifikatif. Sampling technique in this study using saturated sampling so that the research samples obtained as much as 20 periods in 2012-2016. Data analysis technique used is multiple linear regression analysis and assisted by SPSS application program version 16.

The results showed that the disbursement of reprimand letter affect the disbursement of tax arrears with a positive relation and disbursement of tax administration penalties affect the disbursement of tax arrears with a positive relation. In general, there are still taxpayers who do not immediately pay off their tax debt, so it needs to be given more severe sanction for taxpayers to pay off its debt immediately

Keywords: Reprimand Letter,Tax Administration Penalties and The Disbursement Of Tax Arrears

I. INTRODUCTION

1.1 Background Research

The disbursement of tax arrears is the whole tax debt repayment made by the taxpayer, paid by mail the tax deposit, as well as through the reduction of tax debt due in due to a decree the rectification and the decision letter of objection, of appellate decisions and review (Siti Kurnia Rahayu, 2017:297). By doing tax billing passive and active expected the tax arrears because taxpayers are not comply material aspects of taxation, can be realized (Siti Kurnia Rahayu, 2017:297). Tax billing active started issuance of reprimand letter so that taxpayers pay his debts so as to increase the disbursement of tax arrears (Dina et al, 2016). The issuance of the reprimand letter done if in the set time taxpayers has not done payment of a debt of tax after having done passive billing (Siti Kurnia Rahayu, 2017:296).

The imposition of sanctions tax needs to be done to taxpayers who ignore the provisions taxation so that the taxpayer does not repeat it (Rizki et al, 2016). Administrative sanctions is the payment of losses to the state, in particular in the form of interest and increase (Mardiasmo, 2013:59). Payment of tax arrears that occur are influenced by changes in the number of administrative sanctions, thus the greater number of administrative sanctions It will be more and more of the payment of tax arrears (Sulhan et al, 2015). Penalties assessed with respect to the letter of the tax provision and tax bills based on Law No. 28 of the year 2007 about the General Provisions and Taxation Procedures, administrative sanctions relating to fines, interest and increases (Siti Resmi, 2016:61).

Based on data from the collection section in the Tax Office Pratama Majalaya Bandung has been obtained, in the year 2016 there is increase in disbursement of reprimand letter that is not followed by an increase in the disbursement of tax arrears where the presence of the increase in disbursement of reprimand letter but at the same time the disbursement of tax arrears is declining, so too for disbursement of the tax administration penalties in the year 2015 where there is an increase in disbursements of the tax administration penalties but the disbursement of tax arrears is declining. From a background that has been presented, this research will be given the title The Disbursement of Tax Arrears Determined by Disbursement of Reprimand Letter and Disbursement of Tax Administration Penalties.

1.2 Formulation Of Problems

As for the formulation of the problem as follows:

1. How big an influence disbursement of reprimand letter against the disbursement of tax arrears.
2. How big an influence the disbursement of tax administration penalties against the disbursement of tax arrears.

1.3 Research Purposes

Objectives of the study are:

1. To know big the influence of the reprimand letter to disbursement of tax arrears.
2. To know big the influence of the tax administration penalties to disbursement of tax arrears.

1.4 Usefulness of Research

From this research can provide information for other researchers and also produce a solution of the problems that occur regarding the disbursement of tax arrears, disbursement of reprimand letter and the disbursement of tax administration penalties are not yet fully thawed.

II. LITERATURE REVIEW AND HYPOTHESIS

2.1 Literature Review

2.1.1 Reprimand Letter

According to Siti Kurnia Rahayu (2017: 296) Reprimand Letter is:

> "The Reprimand letter were issued if until maturity billing passive Taxpayers are not pay off the debt tax within the period of 7 days after due".

With the indicator realization of the disbursement of reprimand letter.

2.1.2 Tax Administration Penalties

According to mardiasmo (2013: 59), Tax Administration Penalties is:

> "Administrative sanctions is the payment of losses to the state, in particular in the form of interest and increase".

With the indicator realization of the disbursement of Tax Administration Penalties.

2.1.3 Disbursement of Tax Arrears

According to Siti Kurnia Rahayu (2017:297), Disbursement of Tax Arrears is:

> "The whole tax debt repayment made by the taxpayer, paid by mail the tax deposit, as well as through the reduction of tax debt due in due to a decree the rectification and the decision letter of objection, of appellate decisions and review".

With indicator amount of disbursement of tax arrears.

2.1.4 Disbursement of Tax Arrears is Affected by Disbursement of Reprimand Letter

According to Siti Kurnia Rahayu (2017:297):

> "By doing tax billing passive and active expected the tax arrears because taxpayers are not comply material aspects of taxation, can be realized".

2.1.5 Disbursement of Tax Arrears is Affected by Disbursement of Tax Administration Penalties

Research conducted Sulhan et al (2105), States:

> "Payment of tax arrears that occur are influenced by changes in the number of administrative sanctions, thus the greater number of administrative sanctions It will be more and more of the payment of tax arrears".

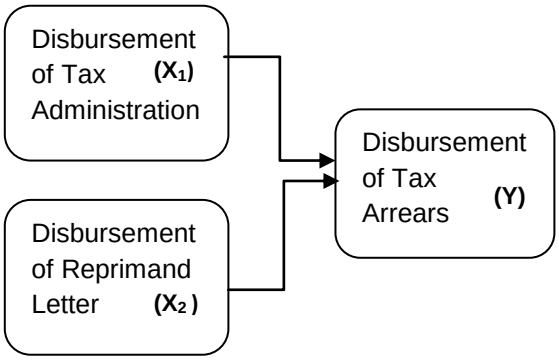


Figure 2.1
Research Paradigm

2.2 HYPOTHESIS

Researchers determine hypothesis as follows:

H1 : Disbursement of Tax Arrears is Affected by Disbursement of Reprimand Letter.

H2 : Disbursement of Tax Arrears is Affected by Disbursement of Tax Administration Penalties.

III. Research methodology

3.1 Method of Approach

Descriptive method and verifikatif method is a method that will give you an idea how or description and whether these studies can prove the theory mentioned earlier regarding the relatedness of the variables researched. As for the quantitative approach to measure how a disbursement of reprimand letter and disbursement of the tax administration penalties affect the disbursement of tax arrears based on data processing.

3.2 Operational Variable

Operationalization of variables that has been set in this research will be slightly explained about what variables are studied, The indicators used as well as the scale of measure of each variable, as follows:

1. The variable X_1 is a reprimand letter, with the indicator realization of the disbursement of reprimand letter and use the scale of the ratio.
2. The variable X_2 is a tax administration penalties, with the indicator realization of the disbursement of tax administration penalties and use the scale of the ratio.
3. The variable Y is a disbursement of tax arrears, with indicator amount of disbursement of tax arrears and use the scale of the ratio.

3.3 Data Collection Technique

To collect the data, researchers used technique as follows:

1. Interview
   Held a live interview with the employee of the billing section.
2. Documentation
   Collecting the necessary data contained in the Tax Office Pratama Majalaya.
3. Library Research
   Acquire data with theoretical study by studying the books, documents, as well as thesis-thesis regarding the problem, and discussion required in this research.

3.4 Population and Sample

3.4.1 Population

The population in this research is data for 5 years (2012-2016) at the Tax Office Pratama Majalaya. That is, data Disbursement of Reprimand Letter, Disbursement of Tax Administration Penalties adn the Disbursement of Tax Arrears.

3.4.2 Sample

Sampling saturated is technique withdrawal sample used in this research, As for sample used as many as 20 , than 5 years (2012-2016) that is, data Disbursement of Reprimand Letter,

Disbursement of Tax Administration Penalties adn the Disbursement of Tax Arrears.

3.5 Data Testing Method

3.5.1 Classic Assumption Test

A classic assumption test used to determine whether the results of the regression model good or in accordance with the provisions of and the test consisting of normality test, heteroskedassicity test, multicolinearity test, and autocorrelation test.

3.6 Design of Analysis and Hypothesis testing

3.6.1 Design of Analysis

1. Multiple Linear Analysis

Multiple linear regression analysis in this research is used to predict the value of the disbursement of tax arrears determined by disbursement of reprimand letter and disbursement of tax administration penalties.

2. Correlation Analysis

Correlation analysis will show the strength of the relationship between the independent variable with the dependent variable, in this study used to know the relationship disbursement of reprimand letter with the disbursement of tax arrears and disbursement of tax administration penalties with the disbursement of tax arrears.

3. Determination Coefficient Analysis

Determination coefficient analysis will show the influence of independent variables to the dependent variable, in this study used to know the magnitude of the disbursement of tax arrears is affected by disbursement of reprimand letter and the magnitude of the disbursement of tax arrears is affected by disbursement of tax administration penalties. Using the formula $Kd= r^2 \times 100\%$ (Umi Narimawati dkk, 2010:50).

3.6.2 Hypothesis testing

Alpha used in this study was of 5% or 0.05. For further below will explain what it like a hypothesis statistics:

$H_0 : \beta 1 = 0$: Disbursement of Tax Arrears is not Affected by Disbursement of Reprimand Letter.

$H_1 : \beta 1 \neq 0$: Disbursement of Tax Arrears is Affected by Disbursement of Reprimand Letter.

$H_0 : \beta 2 = 0$: Disbursement of Tax Arrears is not Affected by Disbursement of Tax Administration Penalties.

$H_1 : \beta 2 \neq 0$: Disbursement of Tax Arrears is Affected by Disbursement of Tax Administration Penalties.

IV. Research Results And Discussion

4.1 Research Result

4.1.1 Descriptive Analysis

1. Disbursement of Reprimand Letter at a Tax Office Pratama Majalaya in years 2012-2016

Disbursement of reprimand letter showed the value of disbursements during the period of the research tends to decrease.

2. Disbursement of Tax Administration Penalties at a Tax Office Pratama Majalaya in years 2012-2016

Disbursement of tax administration penalties showed the value of disbursements during the period of the research tends to decrease.

3. Disbursement of Tax Arrears at a Tax Office Pratama Majalaya in years 2012-2016

The disbursement of tax arrears shows the value of disbursements during the period of research tends to rise.

4.1.2 Verifikatif Analysis

4.1.2.1 Classic Assumption Test

1. **Normality Test**
   Normality test that is done give results that are considered data satisfy the assumption of normality.
2. **Heteroscedasticity Test**
   Heteroscedasticity test performed gives the result that heteroscedasticity does not occur.
3. **Multicolinearity Test**
   Multicollinearity test performed gave the result that the regression model did not experience multicollinearity.
4. **Autocorrelation Test**
   Autocorrelation test performed gave the result that the regression model did not experience autocorrelation.

After a classic assumption test and the results are already being met in accordance with the provisions, then the next will be performed multiple linear regression analysis.

4.1.2.2 Multiple Linear Regression Analysis

The result of multiple linear regression analysis:

$$Y = 3523429522 + 1.332X_1 + 2.808X_2$$

Interpretation of multiple linear regression equations is:

1. Constant value of 3523429522, is the value of the prediction of the disbursement of tax arrears if the value of disbursement of reprimand letter and disbursement of tax administration penalties is 0 (zero).
2. The value of disbursements of reprimand letter of 1,332, meaning that every addition of 1 disbursement of reprimand letter, then the predicted disbursements of tax arrears will be increased by 1,332.
3. The value of disbursement on tax administration penalties of 2,808, means that every addition of 1 disbursement of tax administration penalties, then the predicted disbursement of tax arrears will increase by 2,808.

4.1.2.3 Correlation Coefficient Analysis

1. **A Correlation Coefficient of disbursement of reprimand letter with the disbursement of tax arrears**
   From the test results about the relationship the disbursement of tax arrears with disbursement of reprimand letter have strong relationships, the results of calculation show that there were positive relationships are unidirectional so that if the disbursement of reprimand letters rise then the disbursement of tax arrears will rise.
2. **A Correlation Coefficient of Disbursement of Tax Administration Penalties with the Disbursement of Tax Arrears**
   From the test results about the relationship the disbursement of tax arrears with disbursement of tax administration penalties have a relationship that is being, the results of calculation show that there were positive relationships are unidirectional so that if the disbursement of tax administration penalties rise then the disbursement of tax arrears will rise.

4.1.2.4 Determination Coefficient Analysis

Based on the result of research, big the influence of disbursement of reprimand letter against disbursement of tax arrears make a more dominant contribution or influence and then followed by big influence of disbursement of tax administration penalties against disbursement of tax arrears.

4.1.2.5 Hypothesis Testing

The alpha used is 0.05 or 5%.

1. **Hypothesis Testing X_1 Disbursement of Tax Arrears is Affected by Disbursement of Reprimand Letter**

   Based on the results of hypothesis testing shows that the value of t_{count} for variable the disbursement of reprimand letter against disbursement of tax arrears amounting to 3.456 and greater than t_{table} value (3,456> 2,111), It means that the disbursement of tax arrears is affected by disbursement of reprimand letter.

2. **Hypothesis Testing X_2 Disbursement of Tax Arrears is Affected by Disbursement of Tax Administration Penalties**

   Based on the results of hypothesis testing shows that the value of t_{count} for variable the disbursement of tax administration penalties against disbursement of tax arrears amounting to 2,593 and greater than t_{table} value (2,593 > 2,111), It means that the disbursement of tax arrears is affected by disbursement of tax administration penalties.

4.2 Discussion

4.2.1 The Disbursement of Tax Arrears is Affected by Disbursement of Reprimand Letter

Disbursement of tax arrears is affected by disbursement of reprimand letter in the research that has been done and there is a relationship in the category of strong relationship, the results of calculation show that there were positive relationships are unidirectional so that if the disbursement of reprimand letters rise then the disbursement of tax arrears will rise.

4.2.2 The Disbursement of Tax Arrears is Affected by Disbursement of Tax Administration Penalties

Disbursement of tax arrears is affected by disbursement of tax administration penalties in the research that has been done and there is a relationship in the category of medium relationships, the results of calculation show that there were positive relationships are unidirectional so that if the disbursement of tax administration penalties rise then the disbursement of tax arrears will rise.

V. Conclusions and Suggestion

5.1 Conclusions

Can be concluded from this research as follows:

1. The disbursement of tax arrears is affected by disbursement of reprimand letter. With the existence of a increase in the number of disbursement of reprimand letter then the the number of disbursement of tax arrears will increase. As for the problems that happens where there is still tax payers who have yet to pay off tax arrears, because taxpayers who less respond to the reprimand letter given.
2. The disbursement of tax arrears is affected by disbursement of tax administration penalties. With the existence of a increase in the number of disbursement of tax administration penalties then the the number of disbursement of tax arrears will increase. As for the problems that happens where there is still tax payers who have yet to pay off tax arrears, because the tax payers who have charged the tax administration penalties less followed by the payment of tax arrears.

5.2 Suggestion

1. Practical Advice

a. To increase the amount of the disbursement of tax arrears, the need for heavier sanctions and socialization of tax collection deadline to taxpayer if after being given a reprimand letter the taxpayer still not dilute the tax to be paid in the reprimand letter over the time limit that has been given.

b. To increase the amount of the disbursement of tax arrears, the need for the addition of sanctions as punishment And the appeal about the deadline in obligation taxation If after the imposition of administrative sanctions taxpayer is still not doing his taxes liabilities.

2. Academic Advice

For researchers who will start to make scientific or research work, the advice given by the researchers is to use the latest reference sources and add variables to be studied or replace any or all of the independent variables However can be explained or in accordance with existing theory, in order to obtain results how the disbursement of tax arrears may be affected by other variables.

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