BILLING TAXES AND ADMINISTRATION SANCTION TO DISBURSEMENT ARREARS THE TAX
(Case Study at Tax Office Pratama Majalaya In Year 2012-2016)

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ABSTRACT

The study examines the effect of billing taxes and administration sanction on disbursement arrears tax. Sources of data obtained from a list of tax arrears that is in section of amount of debt of those the tax office pratama majalaya.

The research used saturated sampling method with the observation period 2012 to 2016 And the totals of samples is 20 because used represents data thirds months. 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 Billing tax significant positive on disbursement arrears taxes and administration sanction significant positive on disbursement arrears tax.This is because billing taxes and administration sanction is one factor that determining the disbursement arrears tax.

Keywords: billing tax, administration sanction and disbursement tax arrears.

I. INTRODUCTION

1.1 Background

Tax is one of the revenue sources of the main steps that will be used to finance runaway government spending is essentially and perfectly morally good allocated for routine expenses has as well as government construction spending figures contrast.On the other hand, for food ware ceramic industry, tax is the financial burden on the that reduces net profit of (Erly Suandy, 2016:1).

Finance minister revealed that tax is the state revenue be potential sources of revenue to support development success national and the realization of tax revenues in indonesia always missed from the target (Bambang Brojonegoro, 2015).

Basically, the amount of debt tax is calculated itself by taxpayers, then if there was fallacy or error counting the tax, director general of tax can be issued a tax bills, a statute less pay taxes or letter the additional less pay taxes.In terms of the tax bills not paid at due date, collected can by a force (Agus Sambodo, 2014:57).

The government always tried to when withdrawing loans that are in arrears a tax that is the amount of adb bonds and greater than our consciences the persons concerned feel tax credit to help pay enters at the the state cash reserves, tax arrears itself is the number of tax credit that has not yet been his longest winless streak since largely intact hull from the eating meat was issued tax (Siti Resmi, 2013:40).

Disbursement arrears tax is the payment of tax owed or have not been paid to countries in a term already been stipulated (Nur Hidayat, 2013:6).

Billing tax is a series of the act of that the person in tax pay off the debt taxes and its cost billing tax by reminding or warns, implement billing instantly and at once, tell a letter force, proposed prevention, implement seizure, implement a standoff, sell of goods which had been seized (Mardiasmo, 2013:125).

Sanctions taxation it is a guarantee that the provisions of the legislation taxation (since tax) will obeyed/peremptory/obeyed or can in other words sanctions tax is a prevent preventive that taxpayers are not violating no against the conventional wisdom taxation (Mardiasmo, 2013:59).

The phenomenon that is found in the tax office pratama Majalaya in the disbursement of arrears to start in 2012 every year until 2016, did not reach the target of the arrears should be paid, where the companies failed to fulfill his obligations to pay arrears is based on value were recorded. Following the number of debt and flows tax arrears:

Table 1.1
The number of Billing Tax, Sanctions Tax and the Disbursement Arrears Tax Years 2012-2016 in KPP Pratama Majalaya

Year	Billing Tax	Sanctions Tax	Disbursement arrears
2012	Rp 9,159,301,689	Rp 831.393.625	Rp 16,971,036,098
2013	Rp 15,941,833,925 ↑	Rp 2.175.769.488 ↑	Rp 36,870,941,577 ↑
2014	Rp 7,882,607,426 ↓	Rp 2.963.139.474 ↑	Rp 24,975,221,548 ↓
2015	Rp 9,197,389,966 ↑	Rp 1.496.988.829 ↓	Rp 22,789,301,352 ↓
2016	Rp 11,510,870,334 ↑	Rp 684.421.832 ↓	Rp 27,525,760,013 ↑

Source: Section of data and information KPP Pratama Majalaya

From the data above obtained phenomena in the year 2015, where billing tax increases but when the disbursement has experienced a reduction from the previous year. And the size of the billing of tax by KPP Majalaya and the size of the sanctions tercairkan can be seen to be in 2014 there was an increase in tax sanctions but the disbursement of loans that are in arrears is decline and 2016 when the disbursement increased sanctions but there has been a decrease,

the imposition of administrative sanction in the to taxpayers every year there was an increased.

Based on analysis of the background and phenomenon that described above hence writers interested writing with the title "**Billing Taxes And Administration Sanction To Disbursement Arrears The Tax"**

1.2 Formulation of the Problem

As the author has described in the background research, the authors formulate the problem as bellows:

1. How big the influence of billing the tax on disbursement arrears a tax on Majalaya Tax Office.
2. How big the influence of administrative sanction in the the tax on payment of productivity and production Majalaya Tax Office tax arrears.

1.3 Intent and Purpose of Research

1.3.1 Intent of Research

As the author has described in the background research, the authors formulate the problem as bellows:

1.3.2 Purpose of Research

1. To know the influence of billing the tax on disbursement arrears tax Majalaya Tax Office.
2. To know the influence of administration sanction to disbursement arrears tax Majalaya Tax Office.

1.4 Usability of Research

1.4.1 Practical Use

This research is expected to provide the solution of the problems about billing taxes and administrative sanction against the disbursement of kpps pratama majalaya tax arrears.

1.4.2 Academic Use

To be able to provide the contribution has been paid thought in developing their activities in financing the science of accounting to make a statement on amount of debt of those of taxes had not yet, administrative sanction in the and payment of productivity and as well as tax arrears to input the current and in the supplement to a reference for the reader who are interested in the areas of taxation.

II THEORETICAL STUDY, RESEARCH FRAMEWORK AND HYPOTHESES

2.1 Theoretical Study

2.1.1 Rotation of Billing Tax

Explaination billing tax according to Siti Kurnia Rahayu (2017:295), are : "Billing tax is the one conducted directorate general of tax in relation to exert pressure to taxpayers to pay debt amount .The act of was carried out because of taxpayers are not comply material aspects of perundang-undangan taxation .Billing begin the process of action directorate general of tax to scold or warned , then can proceed to force and seized , then conducting the bidding process from the process of the seizure .Billing tax and and can be done without going through the process when taxpayers perceived intentional not cooperative".

Moeljohadi in Siti Kurnia Rahayu (2010:197) billing tax done successively from the enactment of the warning letter from, a letter force, a warrant confiscated the, auction announcement and auction.

2.1.2 The Administrative Sanctions

Explanation Sanction Tax according to Mardiasmo (2013:59), are: "Administration sanction is payment loss to the state, especially of interest and an increase in". Indicators administration sanction according to mardiasmo (2013: 59), are: "Administrative sanction in the given to taxpayers instances of late pick ups pay taxes. For fear that they flowers is of interest payment given his marching orders for the payment of tax not just in time and pay tax is performed alone without there are in the form of a bill, SPT, SKPKB dan SKPKBT."

2.1.3 Disbursement Arrears

Explanation Disbursement Arrears according to Siti Kurnia Rahayu (2017:297), are: "Disbursement arrears tax is all the debt tax done by taxpayers, paid through SSP, as well as through tax debt reduction due in the letter rectification or objection, of appellate decisions and review". Tax arrears indicators the disbursement of Nur Hidayat (2013: 6), are: "Disbursement arrears is the payment of tax owed or have not been paid to countries in a term set".

2.2 Research Framework

2.2.1 The Influence of Billing The Tax on Disbursement Arrears Tax

The influence of the disbursement of billing tax on tax arrears according to Ramos (2013:185), are: "If calculated the run intensively , so the disbursement of the number of would be an increase in tax arrears".

Previous research conducted by Yohanes Diaken Nainggolan (2015) said that billing significant to disbursement arrears tax. Previous research conducted by Rudi Hidayat and Charoline Chesviyanny (2013) stated that the act of calculated the significant give a positive response to the disbursement of loans that are in arrears.

Of several statement up there can be expressed that tax had an influence on the disbursement of billing tax arrears .

2.2.2 The Influence of Administrative Sanction on Disbursement Arrears Tax

According to M.Sulhan Syahputra, Kadarisman Hidayat and Rizki Yudhi Dewantara (2015:5) that: "The debt tax changes was affected by by the change in the administration sanction, thus the more administration sanction so will increase the debt tax".

In addition the same thing was discovered by some researchers of them M.Sulhan Syahputra, Kadarisman Hidayat and Rizki Yudhi Dewantara (2015:5) stated that the payment of tax arrears by the change in the number was affected by assessments for fear that they , thus semkain for fear that they the number of participants on more and more children have the payment of tax arrears . Previous research conducted by Danis Maydila Wardani, Hamid and Djamhur Mochamad Djudi (2014) shows that the existence of significant impact showed that the higher for fear that they decided how much their is also experienced an increase in tax arrears.

Of several statement up there can be expressed that the sanction tax arrears had an influence on the disbursement of administration sanction.

2.3 Hypotheses

Based on the description of the above framework, the authors try to formulate a hypothesis which is a temporary estimate of research as follows:

H_1 : Had an influence on the disbursement of tax billing tax arrears.

H_2 : Had an influence on the disbursement of administrative sanction.

III RESEARCH METHODS

3.1 Research Methods

According to supriati (2012:5) has suggested that research methodology is the manners of how a research carried out. Research methods that were used in this research was research methodology verifikatif descriptive and methods. According to Sugiyono (2012:13) define that the object is scientific research target to get data with purpose and specific use about something objective, valid and reliable about a thing (certain variables). Then object research in this research is the influence of tax billing, and the disbursement of administrative sanction in the tax arrears.

A unit of analysis and obeservasi unit is very important in a study.This relates to the place of research and part in units of research analysis. A unit of the analysis of the research is the tax office pratama majalaya, meanwhile, the unit of this research is the number of observations in tax arrears, the number of taxes and the number of administrative sanction in the billing.

3.2 Operationalization of Variables

According to umi narimawati (2010: 31) operation of variables are in the process of penguarai variable the sub variable research, dimension, the sub variables, and measurements.But the operation unravelling be done if the concept and indicators each variable obvious, when it was not immediately clear conceptually so important factor analysis.

3.3 Data Sources and Techniques Data Collection

The kind of data that used pt pgn promised to supply of secondary data. According to Suharsini Arikunto (2013:172) of secondary data was the data as of collected through parties second, usually obtained by and agencies administering the program that moves take part in the bali data collection proves to the central bureau of statistics etc. The data that will be used the data thirds month or else they bought the last three months as many as 20 the number of acceptability by virtue of the warning letter from, total revenues based on the letter will be put to forced, of the total nominal of based on administrative sanction, the number of loans that are in arrears and the number of relating to the release of a tax on KPP Pratama Majalaya from year 2012 until 2016.

3.4 Population, Sample and Place and Time of Research

3.4.1 Population

They are part of the population a generalization that consisting of an object/in the subject and certain furthermore set by researchers to be studied and then drawn in conclusion (Sugiyono, 2012: 61). Population in this study is the data on thirds month or quarter as many as 20 the number of acceptability by virtue of the warning letter, total revenues based on the letter from forcibly, for fear that they took a nominal amount of based on, the number of loans that are in arrears and the number of the disbursement of a tax on KPP Pratama Majalaya from year 2012 until 2016.

3.4.2 Sample

In the sample is a passage from the number and characteristics that are owned by the population (Sugiyono, 2014:81). The sample used in this research with saturated sample uses the technique. According to Sugiyono (2013:124) a sample saturated namely technique with way to sample the determination of all of the cleanse as by washing of the population or by samples us respondents.

3.4.3 Place and Time of Research

The location of the research was being conducted in the Tax Office Pratama Majalaya Jl.Peta No.17 Bandung West Java. Zip code 40232 phone: 022-60785. The period for implementation of the research commenced in September 2017 to April until 2018.

3.5 Data Testing Methods

Data in the research is secondary data , where data is the second item on which he had made ready further and the data in present by other parties , researchers conducted analysis on key aspects of the data elaborated with classical test .A manner that use is as follows:

a. The Normality Test

The purpose of the test normality Ghozali (2011:163) is to find out if the data in the regression equation is produced berdistribusi normal. The regression equation is if variable is said both to have free and variable bound berdistribusi approaching normal or normal at all.

b. The Multikolinearitas Test

According to Ghozali (2011:62) the multikolinearitas aimed at testing whether in the model regression found a correlation between variable free. Assuming multikolinieritas said that the independent variable should be free from multikolinearitas symptoms. Symptoms multikolinearitas is a symptom of the correlation across the independent variable. Detection whereabouts multikolinearitas done with saw the value vif (variable inflation factor) and tolerance. Regression model said free from multikolinearitas when value vif <10, and tolerance >0,1 (10%). As the basis for its inconclusive:

1. If the value of tolerance >10 percent and the vif <10 , so it can be concluded that there is no multikolinearitas between the independent variable in the model regression.
2. If value tolerance >10 percent and the vif & gt; 10, so can be concluded that there are multikolinearitas between the independent variable in the model regression.

c. The Heteroskedastisitas Test

The purpose of the heterokedastisitas according to the priest ghozali (2013: 139) was for testing whether in the model regression happened dissimilarity variance of residual one observation to observation other.If variance of residual one observation another fixed, hence called

homoskedstisitas and if different called heteroskedastisitas.Basic decision-making test heteroskedastisitas by using the park gleyser, if the independent variable significant stastistik affect dependent variable, so an indication happened heteroskedastisitas.But if the independent variable insignificant mempengaruni dependent variable so does not occur heteroskedastisitas.

d. Autokorelasi Test

The purpose of according to test autokorelasi Husein Umar (2011:182) autokorelasi is held to find out whether in a model linear regression strong relationship there are neither a positive or negative between existing data on research variables. For data cross section, will be tested are in whether there is a strong relationship between the data on first and second, the second item on to the three and so on. If so, there has been autokorelasi. This would cause the information that was provided to mislead.

One such measure in determining the whereabouts of autokorelasi problems by test durbin-watson (dw) under the following conditions :

a) If D-W < dL or D-W > 4 – dL, the conclusion on data is autokorelasi.
b) If dU < D-W < 4 – dU, In conclusion on the data there is no autokorelasi.
a) No conclusion if dL < D-W < dU or 4 – dU < D-W < 4-dL.

3.6 Analysis Method

1. Regression Analysis of Multiple Linear

According to Albert Kurniawan (2010:52) of multiple regression is influence between more than 2 variable, where consisting of two or more independent variable/free and 1 dependent variable/bound and also used to build the equations and use that equation to make predictions (prediction). According to Sugiyono (2012:261) the form of the equation of linear regression multiple, are:

$$Y = a + b_1X_1 + b_2X_2 + e$$

Description :

Y : Disbursement Arrears Tax
X1 : Billing Tax
X2 : Administration Sanction
a : Constant, (when value X of 0, so Y would be of a or constant)
b1 : Regression coefficient billing (the tax increase or decrease).
b2 : Regression the sanctions tax (increase or decrease).
e : error coefficient.

2. Correlation Analysis

Correlation analysis aimed at for measuring the strength of association of a linear between two variables. Also not show functional relationship correlation. In other words, correlation analysis does not distinguish between between the dependent variable for with the independent variable.

Correlation analysis is the analysis used to know direction and the strength of the relationship between variable. Direction expressed in positive and negative, while strong or the weak relations expressed in the size of a correlation coefficient. Value a correlation coefficient can be expressed $-1 \leq R \leq 1$, if :

1) When (-) that is there is negative relationship.
2) When (-) that is there is positive relationship.

Interpretasion of the value of the correlation coefficient

1) if r = -1 or approaching -1, the relationship between both variables strong and have opposite relations if the independent variable up, so dependent variable down, and if the independent variable down, so dependent variable climb.
2) if r = or minus one or approaching or minus one, there is the powerful relationship between the independent variable and dependent variable and its relation in line if the independent variable up, so the dependent variable for rose and if the independent variable down, so dependent variable descended.

Table 3.1
Interpretation a Correlation Coefficient

The interval of the coefficient	The relationship
0,00 - 0,199	Very Low
0,20 – 0,399	Low
0,40 – 0,599	Medium
0,60 – 0,799	Strong
0,80 – 1,000	Very Strong

Source: Sugiono (2012:250)

3. Coefficients Determination Partial

According to Imam Ghozali (2011: 98) the purpose of of the coefficient of determination (r2) is to measure how far the ability of modeling in us that he make clear the variations of independent of the government health. The value of the coefficients of determination some infants were not initially of zeroes and the value of r2 who a small mean the ability of variabel-variabel independent of the government health in showing people using three dependent variabel is quite limited.

The analysis determination or shortened kd obtained by means following:

$$Kd = r^2 \times 100\%$$

Description:
Kd = Coefficients Determination
r^2 = Coefficients Correlation

Those to whom we have r ranged from -1 and 1, if r approaching -1 or 1, it can be said that there is a close relation between variables free with a variable bound .If r approaching 0, it can be said that of the relations between variables free with a variable bound very weak or no.

3.6 Hypothesis Testing

According to Sugiyono (2012:159) hypothesis is the answer whilst against formulation research problem, where the formulation problems research has expressed in the form of a sentence question.Hypothesis to be used in this study relating to the whereabouts of the correlation and influence independent variable X_1 and X_2 significantly dependent on variables (Y). Hypothesis tested can: was calculated as follows :

1. Testing This Partial (Statistical Tests t)

Statistical tests t used to test the whereabouts of significant impact on a partial or one party of masing-masing independent variable (X) with dependent variable (Y).Hypothesis zero (H_0) there is no significant influence and alternative hypotheses (H_1) point to influence between variables independent and dependent variable, then testing done with step by step bellow :

a. Determine hypothesis partial between variables independent dependent on variables.But hypothesis statistics will be tested the research is :

H0 : β = 0 : Billing tax do not affect significant impact on disbursement arrears tax

H1 : β ≠ 0 : Billing the disbursement of tax significant impact on tax arrears

H0 : β = 0 : Administration sanction not affect significantly to the tax arrears

H1 : β = 0 : The administrative sanctions significant impact on tax arrears

IV. RESULTS OF RESEARCH AND DISCUSSION

4.1 Results of Research

In this section will be presented the results of research and the discussion of the influence of billing for fear that they against the disbursement of taxes and tax arrears.The method of analysis that is used to cultivate the data in this research is descriptive analysis and verifikatif analysis .Mixed with data approach table descriptive statistics with the help of software spss 16.0.

4.1.1 The Results of The Analysis Descriptive

To see an overview of each variable examined the billing tax, administration sanction and flows arrears a tax on the tax office pratama majalaya, then first done descriptive analysis.

4.1.1.1 A Snapshot of The Tax Billing (X_1)

Can be explained that billing tax 2012-2016 was the year in 2013 of Rp 4.873.943.379 and the smallest been in 2012 of Rp 752.127.097.

4.1.1.2 A Snapshot of the Administrative Sanction (X_2)

Can be explained that administration sanction years 2012-2016 largest was in 2014 of Rp1.314.547.260 and the smallest been in 2012 of Rp 138.751.008.

4.1.1.3 A Snapshot of the Disbursement Arrears the Tax

Can be explained that the distribution tax arrears 2012-2016 was the year in 2013 of Rp 11.266.860.186 and the smallest been in 2012 of Rp 1.688.146.410.

4.1.2 The Results of the Analysis Verifikatif

After outlined a snapshot of the variable data research, is next to find out if the tax collecting taxes and administrative sanction in the tax arrears to the disbursement of then done testing statistics, in full. Testing would be carried out through steps: testing classical test, linear regression analysis and the worship of idols, a correlation coefficient partial, the coefficient of determination and the testing of hypotheses.

4.1.2.1 Testing the Assumption Classical

The formation of a model is not a regression, was formerly done testing the assumption beforehand so that a model that is formed give an estimation that blue.Testing this assumption of four testing, namely normality test, multikolinieritas test, heteroskedastistias test and test it autokorelasi.

a) A Test Results Normality

The assumption of normality was required by a very important in testing (significance) the regression coefficient, when a model not regression berdistribusi normal so t still doubted the conclusion of the trial, because statistics t test in regression analysis has been sent down from the normal distribution. Testing normality in kolmogorov-smirnov test was used in the study. If the probability of being in see from. The value of a sig asymp & gt; 0.05 percentage point, so it can be concluded that residual in the model berdistribusi normally.

The value of significance (asymp.A sig.(2-tailed)) of the trial kolmogorov-smirnov as much as 0,511 and larger than 0.05.Because the value of significance kolmogorov-smirnov test greater than 0.05 so it can be concluded that regression model has fulfilled the assumption of normality.

b) **A Test Results Multikolinieritas**

The multikolinieritas aims to know if there are variable multikolinieritas between free. Regression model good should be that is not the case multikolinieritas or not occurring correlation among variables free .Way to detect absence of multikolinieritas is by way of looked at vif (variance inflation factor) must be less than 10 and value of tolerance must be more than 0,1.

The value of tolerance the last set of free > 0.1 and value of vif all the variables was & than any version<10. Therefore it can be the city government concludes that that does not happen multikolinieritas on the data.

c) A Test Result Heteroskedastisitas

The purpose of the test heterokedastisitas Ghozali (2013:139) was for testing whether in the model appears regression happened dissimilarity of residual one from surveillance to other observation. If residual one observation appears from another fixed, hence called homoskedstisitas and if different called heteroskedastisitas.

d) A Test Result Autokorelasi

The autokorelasi aims testing whether in the model linear regression any correlation between a bully in the period t by mistake bully in the period t-1 (before). If there is a correlation, then there is the problem of autokorelasi is called. Obtained the value of statistics management durbin-watson (d-w) 1,840 as much as. While from table d-w with a significant degree (a=5%), to a variable quantity free as much as two variables (k=2), and of the number of observations to research as many as 20 (n=20) sample, then obtained the value of a lower limit (dL) as much as 1,100 and (dU) as much as 1,537. Because the value of durbin-watson regression on the outcome of a model of 1,840 processing and larger than the upper limit of (dU) 1,537 and less than 4-1,537 (4-dU), so it can be concluded that there is no autokorelasi regression model. Because the assumption regression fourth have been fulfilled, so it can be

concluded that the estimation results of regression models have qualified as the BLUE (best linear unbias estimation) so that it is said a conclusion that obtained from regression model already reflect the state of being actual.

4.1.2.2 Regression Analysis Linear Multiple

Regression analysis multiple linear used researchers with a view to understand the extent of the relationship billing taxes and administration sanction against the tax arrears. According to Sugiyono (2012:261) the form of the equation of multiple linear regression is as bellow:

$$Y = a + b_1X_1 + b_2X_2 + e$$

Description :

Y : Disbursement Arrears Tax
X1 : Billing Tax
X2 : Administration Sanction
a : Constant, (when value X of 0, so Y would be of a or constant)
b1 : Regression coefficient billing (the tax increase or decrease).
b2 : Regression the sanctions tax (increase or decrease).
e : error coefficient.

Y= 1,374E9 + 1,391 (X1) + 3,307 (X2)

The contained in the equation above can be described as bellow:

a. Constant as much as 1,374E9; difference does it make if the tax collecting taxes and administrative sanction in its value was 0, their its value was 1,374E9 tax arrears.
b. The regression coefficient variable variable billing the tax (X_1) as much as 1,391 what if variable independent of any other the value remained and billing tax increased 1 percent, so disbursement arrears the tax (Y) will increase 1,391. The coefficient has positive values of it means there was a positive relationship between the disbursement of billing tax by tax arrears, the higher tax their billing to the higher tax arrears.
c. The regression coefficient variable administration sanction (X_2) as much as 3,307 what if variable independent of any other the value remained and administration sanction increased 1 percent, so disbursement arrears the tax (Y) will increase 3,307. The coefficient has positive values of it means there was a positive relationship between administrative sanction in the tax arrears by thawing, the higher administrative sanction in the their to the higher tax arrears.

4.1.2.3 Partial Correlation

Correlation analysis partial serves to find the strength of the relationship between each other variable free (X) variable bound (Y), Sugiyono (2012: 250). In this study, correlation analysis used to understand the extent of close relationship between billing taxes and administration sanction a partial by thawing tax arrears.

The relationship between billing tax (X_1) by thawing tax arrears was in 0,568 included in a while.

The relationship between administration sanction (X_2) by thawing tax arrears was in 0.461 included in a while.

4.1.2.4 The Partial Determination

The determination is a value that big the influence of independent variable dependent on variables.The analysis determination or shortened kd obtained by means bellow :

$$Kd = r^2 \times 100\%$$

Description:
Kd = Coefficients Determination
r^2 = Coefficients Correlation

Based on the calculation of above, it was discovered that the the biggest impact derived from billing the disbursement of variable influence tax on tax arrears at 32,3 % and the influence of administration sanction against the disbursement of at 21.3 % tax arrears.

4.1.2.5 Testing Of Hypotheses Partial (t-Test)

The testing of hypotheses partial (t-test) was conducted to verify billing taxes and administration sanction a partial impact on the tax arrears.

The level of significance of the (α) as much as 5%, dk=(n-k-1) 20-2-1=17, by testing 2 parties so acquired t-table as much as 2,111.

Tax billing (X_1) influence significantly to the disbursement of tax arrears (Y) because the value of t-calculate (2,848) H_0 refusal is located in the area, in other words H_1 accepted, it means tax had an influence on the disbursement of billing tax arrears.

Administration sanction (X_2) influential significantly against the tax arrears (Y) because the value of t-calculate (2,144) be at the refusal H_0, in other words H_1 accepted, it means administration sanction impact on the tax arrears.

4.2 Discussion

4.2.1 Influence Billing Taxes on The Tax Arrears

From research carried out obtained the value of the relationship between billing taxes on the tax arrears characterizes the medium category, which is about 32,3 %. A positive every is the increase in the number of tax billing will increase the tax arrears.

So there a difference between billing taxes on the tax arrears of 32,3 % on the tax office pratama Majalaya Bandung, as for the rest of 67,7 % affected as a tax, tax evasion, taxpayers effective, etc.

Discussion of research results on it is known that tax billing (X_1) impact on the tax arrears (Y) this according to the theory expressed Ramos, that if billing run intensively, so would increase the number of tax arrears.

So the amount billing affect the tax tax arrears.The predictions for next year after years of this research suggests billing taxes dropped but the tax arrears kenaikkan experience, this phenomenon has said previously stated as is the case with majalaya kpp pratama in in 2015, where billing tax increases but disbursement dropped from the previous year. This suggests that other factors like compliance taxpayers, awareness of taxpayers, and other more affect the tax arrears compared with billing tax.

This is in accordance with a decree that researchers calculated the tax (X_1) influence against the disbursement of (Y) tax arrears, which have been

taken by Yohanes Diaken Nainggolan (2015) stated that tax billing the disbursement of significant impact on tax arrears. Previous research conducted by Rudi Hidayat and Charoline Chesviyanny (2013) stated that the act of calculated the active significant give a positive response to the disbursement of loans that are in arrears.

4.2.2 The Administration Sanction Against The Tax Arrears

Of the research that has been carried out or the value of the relationship between tax arrears administration sanction against the disbursement of the medium category are classified as a part, at 21.3 %.The relation that is positive increase in the number of it means for fear that they will increase the disbursement of so tax arrears.

So there a difference between administration sanction against the tax arrears of 21,3% on the tax office pratama Majalaya Bandung, as for the rest of 78,7% affected as obedience taxpayers, awareness of taxpayers, a force, and other.

Discussion of research results on it is known that Administration Sanction (X2) impact on the Tax Arrears (Y) this according to the theory expressed by M.Sulhan Syahputra, Kadarisman Hidayat and Rizki Yudhi, that the act billing significant positive on the debt.

So the administrative sanctions affecting the tax arrears. The predictions for the following year after years of research this really shows you administrative sanctions but the increased tax arrears fell, it said the phenomenon that has been mentioned before that happened in the year 2014 sanctions but the hike in tax arrears decline and a decline in the year 2016 but disbursement increased, the imposition of administrative sanction to taxpayers has increased every year. With the results showed that other factors more affect disbursement arrears tax compared with administration sanction, other factors they are compliance taxpayers, awareness taxpayers, a letter force, and others.

This is consistent with the old that Administration Sanction (X2) impact on the Tax Arrears (Y), that has been conducted by M.Sulhan Syahputra, Kadarisman Hidayat and Rizki Yudhi Dewantara (2015:5) said that the debt taxes was affected by by the change in the administration sanction, more thus the number of administration sanction and more tax the debt. Previous research conducted by Danis Maydila Wardani, Djamhur Hamid and Mochamad Djudi (2014) shows that the existence of significant impact suggests that the higher prosentase administration sanction so the tax arrears is also increased.

V. CONCLUSION DANS SUGGESTIONS

5.1 Conclusion

Based on the research done and discussion existing data, about the influence of billing taxes and administration sanction to disbursement arrears a tax on Majalaya Tax Office, hence writers can draw conclusions as Bellows:

1. Billing taxes impact on the tax arrears in Majalaya Tax Office.
2. Administration sanction impact on the tax arrears in Majalaya Tax Office.

5.2 Suggestions

Based on the results of research and conclusion above , then the researcher tried to provide some of the suggestions can be used as consideration, among others as bellows:

5.2.1 Operational Suggestion

1. Majalaya Tax Office
   In improving the disbursement of tax and tax arrears pengihan fiskus should also be an increase in the back efforts to debt from the taxpayers who do late payment way underscored the given the godly correction and a letter forcibly and confirms that compulsory for fear that they paid off to verify back taxpayers who only just pay off its debt.
2. Taxpayers
   In an effort to the disbursement of then must tax arrears (cooperation officers tax by tax payers , may take the form of cooperation here mean solicitation and socialization back to taxpayers that tax is one of government revenues who has many benefits. This cooperation taxpayers, it will be an awareness that taxpayers will overdue payment tax this value disbursement tax will be accepted by the tax office Majalaya will increase, where taxpayers have to pay the all arrears who has demanded by fiskus through the warning letter from, a letter force or the number of to administration sanction. For taxpayers that sanctions for fear that they should be paid with tax repaying debts, not only just amount of debt.

5.2.2 Academic Suggestion

1. Development
   Suggested to the development of the science can do research help the breaking up of problems and produce results research support the science tax develop recently and force.
2. Scientific
   For researchers the has an interest to make research on the topic of same, so can strengthen the concept of billing taxes and administration sanction to disbursement arrears tax, and suggested to add sample would check with do research by sample months and years that data generated more accurate as well as adding unit analysis that bias see how their of the tax office other has links between arrears tax by the process billing taxes and administration sanction held at the office of the tax.

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