

The Impact of Implementing Tax Collection by Forced Letter on Taxpayers in the 18th Residence Establishment Management Agency

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ABSTRACT

This study aims to determine the impact of tax collection with a Forced Letter carried out by KPP Pratama Dua on taxpayers of the 18th Residence Management Agency (PPRS) The 18th Residence Management Agency in 2020, to determine the impact and efforts made by the 18th Residence Management Agency PPRS In responding to the forced letter, knowing that tax collection through a forced letter can optimize state revenue from the taxation sector for the disbursement of tax arrears. The research method used is qualitative, data collection uses primary data by conducting interviews with competent informants, namely the Financial Supervision of PPRS The 18th Residence Management Agency and observation of research objects PPRS The 18th Residence Management Agency located at Taman Rasuna Said Apartment, tower 18th Kuningan Jakarta South. The research results obtained in this study are that the PPRS The 18th Residence Management Agency has not carried out tax obligations in accordance with generally accepted tax regulations and with efforts to collect taxes through forced letters can optimize in detecting taxpayers who have not and do not carry out tax obligations.

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1. INTRODUCTION

Economic growth in Indonesia is always accompanied by an increase in the rate of population growth which is increasingly densely inhabiting the city of Jakarta. The increase in the growth rate has an impact on aspects of infrastructure development (Ompusunggu, 2018). Infrastructure development really needs a lot of funds, related to this, the government is trying to stabilize the economy by focusing on the biggest state revenue, namely taxes (Nasution, 2014). Based on the General Provisions on Taxation Act No. 16 of 2009 article 1, paragraph 1 "Tax is a coercive tax payer contribution, collected by the government from the public to be deposited into the state treasury", this is the basis for taxation as the largest source of state revenue contributed to Indonesia's state revenue. The realization of tax revenue is mainly supported by revenue from income tax (PPh) and this is stated in the State Revenue and Expenditure Budget (APBN) on page four for the 2019 period. The large amount of tax revenue in a country will affect its domestic economy, this requires Indonesia must optimize various sources of revenue, especially the tax sector.

Community participation in fulfilling tax obligations as taxpayers (WP) based on tax provisions is highly expected, but the actual problem that often occurs is that there are still many taxpayers who are in arrears of taxes as a result of not paying off their tax debt (Erica, 2017). The development of tax arrears from time to time shows an ever-increasing amount. The amount of arrears is still not enough to compensate for the disbursement activities.

According to the Tax Justice Network report, Indonesia will face a loss of four point eighty six billion. According to the report *The State of Tax Justice 2020: Tax Justice in the time of COVID-19* published in the article, it is stated that Indonesia's position in the case of tax evasion Taxes conducted by Corporate and Individual Taxpayers are ranked fourth in Asia after China, India and Japan. The high or low level of taxpayers in fulfilling their tax obligations is influenced by several factors, one of which is taxpayer awareness (Siamena et al, 2017).

Tax collection is the right way to achieve the maximum tax arrears disbursement target. If there is a tax deficiency as stated in the Tax Collection Letter (STP) which has exceeded the due date, tax collection needs to be carried out as an effort to optimize state revenue originating from tax collection by following the mechanism stipulated in the Law of the Republic of Indonesia Number 19 of 2000 concerning Tax Collection With Forced Letter. Based on the description of the problem and the results of previous research, the issuance of a forced letter is one way for the Tax Service office to increase the disbursement of tax arrears so that taxpayers can comply with their obligations. So the author is interested in further research regarding tax collection by forced letter in increasing the disbursement of tax arrears with the title *Impact of Implementing Tax Collection by Forced Letter on Taxpayers (Case Study at the 18th Residence Agency for Residents of Flats (PPRS) 2020)*. Based on the background and formulation of the problems that have been described, the objectives of this study are as follows:

- a. What is the impact of tax collection through forced letters on PPRS The 18th Residence Management Agency?
- b. What is the mechanism that must be carried out by the PPRS The 18th Residence Management Agency when receiving a Distress Warrant?
- c. Can the collection of taxes through forced letters optimize state revenues originating from tax collection?.

2. RESEARCH METHOD

The author uses qualitative research methods. The qualitative method is often called the naturalistic method because the research is carried out in natural conditions (Sugiyono, 2021:17). The qualitative research method is a research method that is based on natural object conditions with the researcher serving as a key instrument, data collection techniques are carried out in triangulation, data analysis is inductive and the research results emphasize meaning rather than generalization. In this research method, the data source is obtained by collecting primary data. Primary sources are data sources that directly provide data to data collectors (Sugiyono, 2021: 194). Collection of data and information in this method is carried out by means of structured interviews, structured interviews are used as a data collection technique if the researcher wants to conduct a preliminary study to find problems that must be studied, and also if the researcher wants to know things from respondents that are more in-depth than the number of respondents relatively few. The researcher prepared an instrument of written questions as a guide to make it easier to be answered by the respondents who had been selected by the researcher. Observation techniques are also used by researchers in this research process, observation is a complex process, a process that is composed of observation and memory processes (Sugiyono, 2021: 203). The researcher used the participant observation type observation technique by involving himself with the daily activities of the person being used as a source of research data.

3. RESULTS AND DISCUSSIONS

The impact of the implementation of tax collection through forced letters on PPRS The 18th Residence Management Agency found findings that PPRS The 18th Residence Management Agency was proven not to report and pay its obligations as a body that has an obligation to report and pay PPh 21 for employees both per period and per year starting from the period from 2015 to 2020, these findings are strengthened by evidence.

PPRS The 18th Residence Management Body received STP Number 005667/101/14/018/15 on September 25 2015. The STP provides an amount that must pay a fine of IDR 2,304,077. PPRS The 18th Residence Management Agency also received a letter SP2DK-116/WPJ.04/KP.02/2021 which explained that PPRS The 18th Residence Management Agency deliberately did not submit and/or submit a notification letter whose contents were incorrect or incomplete, causing losses on state revenues, sanctions for this statement are in accordance with Article 39 paragraph (1) of Law Number 6 of 1983 concerning general provisions and procedures for taxation. This happened because there was a difference in salary costs in the 2017 annual SPT corporate income tax with total gross income in the 2017 PPh 21 SPT, salary costs in the 2017 annual SPT amounting to IDR 1,398,187,309 while the total gross reported in the 2017 PPh 21 period amounting to IDR 1,087,539,852, so the difference is IDR 310,647,457. The SP2DK/117/WPJ.04/KP.02/2021 letter was also received by PPRS The 18th Residence Management Agency. This happened because there was a difference in salary costs in the 2018 annual tax return Corporate income tax with total gross income in SPT PPh 21 of 2018 and has not submitted a SPT PPh 21 period for December 2021.

Since the receipt of the Distress Warrant Number SP-00481/WPJ.04/KP.04/KP.0204/2020 PPRS The 18th Residence Management Agency has been recorded as having a tax debt of Article 21 Income Tax, Domestic VAT during the period 2014 to 2015. And if the PPRS The 18th Residence Management Agency does not pay off within twenty four hours after receiving this letter the tax collection action will be continued with confiscation. The first thing to do is to contact the AR KPP Pratama section to receive input on matters that must be undertaken in response to the forced letter, collect evidence of annual and period SPT related to PPh 21 for the 2015 to 2020 period, Re-evaluate the status of PPRS The 18th Residence The Management Body is classified as PKP or Non PKP. In making efforts to respond to this coercive letter, the PPRS The 18th Residence Management Agency faces a difficult obstacle, this is because the 2015 period SPT document files are not found, there is no tax division which should be in every business entity required to have human resources who understand tax code of conduct, all human resources (HR) of PPRS The 18th Residence Management Agency know the status of the agency is Non-PKP while the database in the KPP Pratama system explains that the status of PPRS The 18th Residence Management Agency is a Taxable Company (PKP), All teams who are members of in the finance division never cut PPh 21 rates, report and pay PPh 21 on salary income from all PPRS The 18th Residence Management Agency employees, this is because it has become a culture from previous years and based on elements of their ignorance of tax WP procedures .

Based on the results of research on collecting tax arrears through forced letters, this greatly optimizes state revenue from tax collection. Until now, all officials and employees who are members of the PPRS The 18th Residence Management Agency are not aware of their obligations as taxpayers for the obligation to report and pay PPh 21 tax obligations periodically, PPRS The 18th Residence Management Agency will also not know the status of their company. With this coercive letter, tax arrears of the PPRS The 18th Residence Management Agency can be known to stakeholders, this raises awareness that it is important for employees who occupy payroll to deduct the income of all employees received while serving as PPRS The 18th Residence Management Agency both on a mass basis and per year . The designation to be able to optimize state revenue is also very successful if applied simultaneously to all tax arrears, this is evident because of the forced letter given by KPP Pratama to WP PPRS The 18th Residence Management Agency Can control in detail the tax arrears obligations that must be reported and paid PPRS The 18th Residence Management Agency in a transparent manner.

4. CONCLUSION

Based on the results of the study using structured interviews and participant observation of the impact of implementing tax collection by forced letter on taxpayers in the 18th residence apartment management agency (PPRS) in 2020, it can be concluded that the impact of tax collection through forced letters on PPRS the 18th residence The Management Body helps PPRS The 18th Residence The Management Body knows the tax status of the company, knows all tax arrears that must be applied for now and in the future according to generally accepted tax regulations. The mechanism carried out by PPRS The 18th Residence Management Agency is in accordance with AR KPP Pratama's directives which are directly guided by generally accepted tax laws. Collection of taxes through forced letters can optimize state revenue from the taxation sector.

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