

## THE EFFECTIVENESS OF TAX COLLECTION WITH A DISTRESS WARRANT AT PRATAMA TAX OFFICE (KPP) OF NORTH MAKASSAR

Sari Sakinah, Syamsu Alam, Nur Wahyuni

*Prodi Akuntansi Fakultas Ekonomi Bisnis, Universitas Muslim Indonesia Makassar*

Email ; sarisakinah@gmail.com, syamsu.alam@umi.ac.id, nurwahyuni@umi.ac.id

### ABSTRACT

*The purpose of this study is to determine the effectiveness level of tax collection by distress warrant at Pratama Tax Office (KPP) of North Makassar in the context of increasing tax revenues; to find out how much the contribution of tax collection with a distress warrant for the disbursement of tax arrears at Pratama Tax Office (KPP) of North Makassar. The study uses qualitative and quantitative data. It uses 2 data sources, library research and field research, the methods of data collection through interviews and direct observation. The method of analysis used in this research is comparative descriptive analysis, by describing, observing, collecting research data obtained from the object of research, and describing systematically, factually and accurately about the research then analyzed using the ratio technique. The results of this study indicate that the disbursement of tax arrears by distress warrant has not been fully achieved because sometimes taxpayers file objections or installments of payment of the tax debt. The contribution of active tax collection by distress warrant in 2016-2018 is classified as very poor in terms of tax revenue. The maximum level of effectiveness with distress warrant existed in 2017. Tax collection by distress warrant has increased from 2016 to 2018 both in terms of the number of sheets of distress warrant and the value of tax arrears written in distress warrant. Likewise, the disbursement of tax arrears with distress warrant has also increased both in terms of the number of tax arrears disbursement by distress warrant and the value of the disbursement of tax arrears in distress warrant.*

**Key words :** *Effectiveness of Tax Collection, Distress Warrant, Taxation, Makassar.*

## 1. INTRODUCTION

Taxes are the largest source of state revenue which is used to carry out development for all Indonesian people so that tax revenue plays a very important role in improving people's welfare. Tax is an engagement, it binds and creates certain rights and obligations to the parties (in this case, between the state and the people or the tax bearer). If the people or tax bearers do not fulfill their tax obligations, the efforts must be made to collect taxes.

Tax collection is a series of actions so that tax bearers pay off tax debts and tax collection costs by reprimanding or warning, collecting collection immediately and at the same time, notifying distress warrant, proposing prevention, carrying out confiscation, taking hostage, selling goods that have been confiscated.

According to (Muda et al., 2015) tax is one of the sources of revenue that makes a major contribution to the state as stated in the State Revenue and Expenditure Budget (APBN). Even today, tax revenues have the largest portion in the composition of Indonesia's state budget revenues, beating revenues from the oil and gas and mining sectors, tourism sector revenues, industrial and trade sector revenues, and other non-tax revenues. Furthermore (Najoan et al., 2017) said that the largest source of state revenue is used to finance government spending and national development, one of them is taxes, which are direct revenues that can be processed immediately to finance various kinds of state needs. Likewise (Fitriani, 2013) explains that the source of Indonesian state revenue comes from the people through tax collection and / or from natural wealth in the country of

Indonesia. The income is used to finance public interests which also include individual personal interests such as people's health, education, welfare, and so on. One of the potential tax revenues is income tax.

According to (Nursheha et al., 2014) the contribution of taxes in financing state expenditure which continues to increase requires support in the form of increasing awareness of the taxpayers' community to fulfill their obligations honestly and responsibly. As an effort to achieve tax targets, it is closely tied to the task of the government, especially the Directorate General of Taxes, in conducting supervision to improve taxpayer compliance. This supervisory activity is carried out through administrative supervision, application of sanctions, collection and tax investigations.

Indonesia assigns the responsibility to the Directorate General of Taxes (DGT) to act as a law enforcement agent to emphasize the balance between the interests of the public, taxpayers and the interests of the state. The efforts have been made by the government in order to increase tax revenues, such as carrying out tax reforms to uphold state independence in financing national development by directing all domestic potential and capabilities, especially state revenue through taxation.

Taxes payable arise because the increase in the amount of tax arrears has not yet been matched by disbursement activities. Various acts of tax collection has been made by the tax authorities through passive and active collection. Passive billing is done before the due date through an appeal, either by letter or by telephone or other media. Active billing is carried out after the due date with the issuance of a Warrant, Distress Warrant, Confiscation Warrant, until the sale of confiscated goods through an auction of goods belonging to the Tax Bearer, however, there are still tax arrears. According to (Fahim Rosyidi, 2014) the emergence of tax arrears cannot be separated from the tax collection system adopted by Indonesia, namely the self-assessment system where in this system taxpayers are given full confidence to calculate, deposit and report the amount of tax owed themselves. The amount of trust given to taxpayers often raises the risk of taxpayers not carrying out their tax obligations properly, either due to negligence, deliberately or due to taxpayer ignorance.

Optimizing tax revenue still faces various obstacles. One of them is the high number of tax arrears, both purely tax avoidance and the inability to pay tax debts. According to (Anjasmara et al., 2017) the action of tax collection has encountered many obstacles including the lack of awareness and knowledge of taxpayers in paying taxes and others, but tax bailiffs have also made efforts to increase tax revenue, one of which is by providing tax education to taxpayer. The level of awareness of taxpayers in paying tax debt is still low, in this case the taxpayer is not yet fully aware that the tax debt is an obligation that must be carried out for the state.

Data on tax collection through distress warrants from 2016-2018 at Pratama Tax Office (KPP) of North Makassar is increase, it can be seen in Table 1, below:

**Table 1. Distress Warrant from 2016-2018**

Month	2016			2017			2018		
	Total	Arrears	Paid off	Total	Arrears	Paid off	Total	Arrears	Paid off
Jan	13	108,751,392	231,504,408	62	3,194,422,186	490,892,220	143	1,992,366,724	423,134,438

Feb	33	724,203,100	431,572,240	79	8,442,967,988	442,433,352	158	3,688,117,893	346,093,345
Mar	13	600,807,541	118,246,034	114	5,640,785,636	1,235,123,211	414	788,972,126	248,515,883
Apr	36	1,478,199,073	317,410,299	19	6,350,216,544	383,979,649	86	827,133,508	249,480,474
Mei	50	1,846,134,415	207,198,248	117	981,738,709	1,607,174,484	93	1,221,917,430	289,253,496
Jun	52	980,913,242	1,249,468,826	325	905,770,445	773,804,015	307	13,912,796,472	534,531,831
Jul	88	309,727,074	171,551,913	65	1,500,861,864	849,729,663	87	850,610,579	162,804,847
Agu	173	1,634,103,035	193,657,192	133	2,959,798,379	934,772,049	66	1,298,177,270	209,439,332
Sep	20	7,682,838,872	534,914,930	169	2,669,838,214	34,200,064	122	2,718,338,729	1,138,029,892
Okt	38	1,678,395,423	124,603,223	483	4,710,110,441	1,164,301,740	84	683,543,699	51,807,028
Nov	89	1,681,333,016	334,810,069	87	6,711,542,560	800,041,503	114	4,024,996,774	632,402,243
Des	43	917,205,256	51,338,139	94	802,203,241	2,851,287,565	-	-	199,017,084

Source : Pratama Tax Office (KPP) of North Makassar

To overcome various obstacles, it is necessary to carry out a collection action which has compelling legal force. Collection measures include notification of warning letters, instant and simultaneous billing, notification of distress warrants, carrying out confiscation, holding hostages, and selling goods that have been confiscated under the provisions stipulated in Law Number 19 of 2000 concerning Tax Collection by Distress Warrant.

Collection action is an effort to disburse tax arrears, however in the implementation of billing; it must pay attention to the principle of balance between collection costs and the revenue obtained because the implementation of billing in the context of disbursing tax arrears costs a lot. As stated by (Purnawardhani et al., 2015) the act of collecting taxes is one way to force taxpayer compliance, as stated in the KUP Law that taxes are compelling based on law. With the existence of tax collection actions, especially active tax collection actions, it is hoped that taxpayers or tax bearers will pay off the tax debt, so that the optimization of tax revenue can be achieved.

Based on the explanation that has been stated previously, there is a problem, how the effectiveness of tax collection with a distress warrant for the disbursement of tax arrears and how much is the contribution of tax collection with a distress warrant for tax revenue.

This study aims to determine the level of effectiveness of tax collection with a distress warrant at the Pratama Tax Office (KPP) of North Makassar in order to increase tax revenue; to find out how much the contribution of tax collection with a distress warrant for the disbursement of tax arrears at Pratama Tax Office (KPP) of North Makassar.

## 2. RESEARCH METHOD

This research was conducted at the Pratama Tax Office (KPP) of North Makassar at Jl. Urip Sumohardjo km 4 GKN I South Sulawesi. Research subjects are individuals, objects, or organisms that are used as sources of information needed in collecting research data. The subject in this research plan was carried out by Pratama Tax Office (KPP) of North Makassar for 2016-2018 period as the research object. As for the focus in this study are as follows:

1. The target number of distress warrant for 2016-2018 is the size of the number of distress warrant issued by Pratama Tax Office (KPP) of North Makassar.
2. Realization of the number of distress warrant in 2016-2018 is the realization / implementation of the number of distress warrant.
3. Receipt of distress warrant billing for 2016-2018 is the result obtained from billing by distress warrant.
4. Tax revenue for 2016-2018 is the amount of tax that is collected tax.

The type of data in this research is qualitative and quantitative data. Qualitative data is a series of information derived from the results of research in the form of verbal facts or information such as a brief history of the agency, organizational structure along with the division of tasks and other data relevant to the object of research. While quantitative data, the type of data used is ratio data, namely data that can be performed arithmetic calculations in the form of numbers such as the number of issuance of warning letters and coercive letters, disbursement of tax arrears, and other data.

Sources of data in this study use 2 data sources, Library Research and Field Research. The library research method was carried out to collect secondary data. Meanwhile, the field research method was carried out to collect primary data. Primary data is obtained by collecting data directly into the field.

Interview, it is as an effort to get closer information by asking directly to informants. The informants are the Head of the Collection Section of North Makassar KPP, Tax Bailiffs and other parties related to the Collection section.

Direct Observation, the method of collecting data is by keeping records carefully and systematically. Observations are made by recording in the form of information relating to the Disbursement of Tax Arrears by issuing a distress Warrant and also observing how the work process of the Billing Section in carrying out its duties.

The method of analysis used in this research is comparative descriptive analysis, by describing, viewing, collecting research data obtained from the object of research, and describing systematically, factually and accurately about the research being carried out then further analysis to describe in detail the steps - research steps in sequence to solve research problems that exist in the Pratama Tax Office (KPP) of North Makassar. In this study, researchers used the ratio technique.

### a. To calculate the rate / ratio of the effectiveness of the issuance of distress warrants

To calculate the rate / ratio of the effectiveness of the issuance of distress warrants:

$$\text{Publishing Effectiveness} = \frac{\text{Billing Amount paid}}{\text{Billing Amount issued}} \times 100\%$$

(Source: Collection department of Pratama Tax Office (KPP) of North Makassar)

To measure effectiveness, the following indicators are used:

**Table 2. Effectiveness Measurement Classification**

Percentage	Criteria
>100%	Very effective
90-100%	Effective
80-90%	Effective enough
60-80%	Less effective
<60%	Ineffective

Source; Depdagri, Kepmendagri N0 690.900.327 of 1996)

If the percentage achieved is more than 100 percent it means very and if the percentage is less than 60 percent it means that it is not effective/ ineffective.

**b. Revenue Ratio of Tax Arrears (RPTP) at the Tax Office.**

To measure how much the tax revenue contribution from tax arrears received by the Tax Office, the tax arrears revenue ratio analysis is used. The formula for Tax Arrears Revenue Ratio (RPTP) is as follows:

$$RPTP = \frac{\text{Disbursement of Tax Arrears at KPP}}{\text{Tax Receipts at KPP}} \times 100\%$$

(Source: Collection department of Pratama Tax Office (KPP) of North Makassar)

This ratio is used to determine how much the contribution of tax arrears revenue to tax revenue at the Tax Office. The greater value of the RPTP is the greater contribution of tax arrears revenue to tax revenue. To interpret the ratio of the disbursement of tax arrears to tax revenue the following criteria are used:

**Table 3. Contribution Criteria Classification**

Percentage	Criteria
0,00%-10%	Very Low
10,10%-20%	Low
20,10%-30%	Medium
30,10%-40%	Good Enough
40,10%-50%	Good
Diatas 50%	Very good

(Source Depdagri, Kepmendagri N0 690.900.327 of 1996)

**3. RESEARCH RESULT**

One of the duties of the Pratama Tax Office (KPP) of North Makassar is to provide a distress warrant to taxpayers who have tax arrears, so the taxpayer will immediately pay off his taxes after being given a warning letter. A distress warrant is a letter that is issued if

21 days after the due date of the warning letter, the tax bearer does not pay off his tax debt. The distress warrant must be paid in full within 2 x 24 hours.

In receiving the Force Letter, the author raised the case of a taxpayer named Mr. Husaini who was met on Monday, March 20 2018, claiming to have received a distress warrant from the KPP bailiff. Mr. Husaini said he was very surprised to receive the distress warrant, because so far he felt he had no administrative violations. Mr. Husaini also asked the collection officer in detail how to redeem the distress warrant. At the Tax Office he received an explanation. Mr. Husaini, received an explanation that in fact, the monthly report was problematic. However, Mr. Husaini received good service from the collection agency. According to him, with the distress warrant, taxpayers can also immediately respond and realize their obligations as a taxpayer. Mr. Husaini knows how to deal with a distress warrant by going to the KPP and paying in person. However, Mr. Husaini was not charged with paying even one rupiah in redeeming a forced warrant. He received a tax amnesty policy in the form of tax amnesty.

"Yes, I know it must be paid. But we didn't pay. We didn't pay even one rupiah, because there was amnesty. Nothing was paid," Husaini emphasized.

Next, Ms. Nursiah who was met at Pratama Tax Office (KPP) of North Makassar on Thursday, March 23 2018, Ms. Nursiah admitted to having received a distress warrant, after her office was visited by the KPP tax collection officer.

"I got a distress warrant at the office in 2016," a quote. Ibu Nursiah admitted that she received a forced letter because she never paid a tax bill. He also has a large amount of tax arrears. According to him, the distress warrant that was sent him because the tax officers had given the time limit policy several times, but Mrs. Nursiah did not care and never paid arrears.

"Because I didn't pay the bill anyway. Not paying tax arrears has been a long time ago. We were given a time limit but we don't pay it," he said. Bu Nursiah met the head of the KPP office. She had to first meet with a consultant so that she could be helped to talk to the head of the KPP.

"I went to the billing office yesterday and Alhamdulillah it is now finished and it can be paid in installments," a direct quote. According to Ms. Nuriani, with the presence of a distress warrant at home or at the office, taxpayers will be monitored continuously by KPP collection officials.

The third case, named Mr. Muhammad Nur, admitted that he received a distress warrant when he visited the KPP on March 24, 2018. He said a taxpayer received a distress warrant from the KPP, if the person had tax arrears and had never paid it.

"We will accept the distress warrant if we have arrears. We must pay it off. Otherwise, we must receive legal sanctions." direct quote. Mr. Muhammad Nur admitted that he received a forced letter when he came to the KPP office to process a report on his problematic business.



From the results of interviews conducted with taxpayers, it is known that the tax collection process experienced by most is in accordance with what is written in the relevant regulations involving bailiffs who behave well and polite. Billing begins with an oral appeal which is followed by a Warrant, Distress Warrant, Confiscation, and Auction which aims to reduce the number of arrears in order to improve taxpayer compliance.

Payment of tax debts can be made in installments. Taxpayers with good intentions pay their tax debts. But the bills that appear sometimes exceed their economic capacity. If the conditions are like above, the taxpayer can pay in installments. Basically, what causes taxpayers to make installments is because taxpayers feel inadequate to pay off directly due to liquidity problems. It is related to the basis of tax collection, namely the carrying capacity theory which states that tax collection must be in accordance with the taxpayer's paying power by taking into account the amount of income and expenses of the taxpayer.

#### 4. DISCUSSION

Based on the case that has been described, data can be obtained about tax collection by distress warrant at Pratama Tax Office (KPP) of North Makassar. Forced collection of tax arrears is an active collection action carried out by the tax bailiff by sending a distress warrant, to taxpayers to pay off tax debts.

##### 1. Tax Collection by Distress Warrant

Analysis of tax arrears collection with a distress warrant used a comparative descriptive method. A method that is stated descriptively by comparing the collection of tax arrears in the year concerned with the collection of tax arrears in the previous year.

**Table 4. Tax Collection by Distress Warrant at KPP Pratama Makassar 2016 and 2017**

2016		2017		(Increase) decline	
Sheet	Value	Sheet	Value	Sheet	Value
648	19,642,611,439	1.747	44,870,256,207	1.099	25,227,644,768
2016		2017		Increase (Decline)	
1.747	44,870,256,207	1674	32,006,971,204	90	12,863,285,003

Source: processed data (2019)

Based on Table 4, tax collection has increased both from the number of distress warrant and the nominal value stated in the distress warrant. The collection of distress warrant in 2016 was 648 sheets with a nominal value of Rp 19,642,611,439, in 2017 there were 1,747 sheets with a nominal value of Rp 44,870,256,207, it means an increase in the number of billing documents for distress warrant was 1,099 and the nominal amount increased as Rp 25,227,644,768.

In 2017-2018, tax collection experienced a decrease in both the number of distress warrant and nominal values. Distress warrant collection in 2017 amounted to 1,747 sheets with a nominal value of Rp.44,870,256,207 while in 2018 there were 1674 sheets with a nominal value of Rp. 32,006,971,204, it means that there was a decrease in the number of

distress warrant billing as many as 90 sheets and a decrease of Rp. in 2018 compared to 2017, it is because most taxpayers are aware and obedient in paying their taxes.

## 2. Receipt of Tax Arrears with a Distress Warrant

By receiving tax arrears, tax revenue will increase, thereby helping to achieve the target of state revenue from taxes.

**Table 5. Receipt of Tax Arrears with a Distress Warrant in 2016 and 2017**

2016	2017	(Increase) Decline
3,966,275,521	11,567,739,515	7,601,463,994

Source: processed data (2019)

Receipt of tax arrears with a distress warrant in 2016 amounted to IDR 3,966,275,521, in 2017 as much as IDR 11,567,739,515 an increase of IDR 7,601,463,994.

**Table 6. Receipt of Tax Arrears with a Distress Warrant in 2017 and 2018**

2017	2018	Increase (Decline)
11,567,739,515	4,484,509,893	7,083,229,622

Source: processed data (2019)

Based on Table 6, the disbursement of tax arrears by distress warrant has increased but not in 2017-2018, has decreased. Receipt of tax arrears with distress warrant in 2017 amounted to Rp. 11,567,739,515 and in 2018 as much as Rp. 4,484,509,893, it means that there was an increase when viewed from the nominal value, as Rp. 7,601,463,994.

## 3. Effectiveness of Tax Collection by Distress Warrant

Effectiveness is a description of the achievement of goals and targets by utilizing existing resources. The analysis used to calculate based on tax assessment is whether effective or less effective. The following is a calculation that shows the issuance of the effectiveness level of active tax collection with a distress warrant.

$$\text{Publishing Effectiveness} = \frac{\text{Billing Amount paid}}{\text{Billing Amount issued}} \times 100\%$$

$$\text{Year 2016} = \frac{3,966,275,521}{19,642,611,439} \times 100\% = 20,192$$

$$\text{Year 2017} = \frac{11,564,739,515}{44,870,256,207} \times 100\% = 25,774$$

$$\text{Year 2018} = \frac{4,484,509,893}{32,006,971,204} \times 100\% = 14,011$$

The results of the calculation of the effectiveness of tax collection illustrate that in terms of nominal value, the payment of distress warrants in 2016, the issuance of the Distress Warrant at Pratama Tax Office (KPP) of North Makassar was recorded at Rp. 19,642,611,439 and successfully disbursed Rp. 3,966,275,521 an effectiveness level of 20.19%. This value is in the ineffective category because it is <60%. In 2017, the issuance of distress warrants with a nominal amount of Rp. 44,870,256,207 and the disbursement



was Rp. 11,564,739,515 or around 25.77%. 2017 can be categorized as ineffective. The issuance of distress warrants in 2018 amounted to Rp. 32,006,971,204 and Rp. 4,484,509,893 or around 14,011%. This 2018 value is in the ineffective category because it is less than 60%. The low level of effectiveness of tax collection with a distress warrant indicates a weakness in the law enforcement system at DJP.

#### 4. Contribution of Tax Collection with Distress Warrants Against Tax Receipts

The comparison between the disbursement of tax arrears with distress warrant and tax receipts will be presented in Table 8. This comparison illustrates the contribution of the disbursement of tax arrears with distress warrants to the overall tax revenue. The following is a calculation that shows the contribution rate of active tax collection with a Distress Warrant.

$$RPTP = \frac{\text{Disbursement of Tax Arrears at KPP}}{\text{Tax Receipts at KPP}} \times 100\%$$

$$RPTP 2016 = \frac{3,966,275,521}{610,345,750,054} \times 100\% = 0,65$$

$$RPTP 2017 = \frac{11,567,739,515}{884,716,995,116} \times 100\% = 1,34$$

$$RPTP 2018 = \frac{4,484,509,893}{1,141,374,186,992} \times 100\% = 0,39$$

The results of the calculation of the overall contribution of active tax collection which includes warning letters, distress warrant, and SPMP show the great of the effect of receiving tax arrears with distress warrant on tax revenues in 2016 of 0.65%. It figure was obtained from the disbursement of tax arrears amounting to Rp. 3,966,275,521, - with tax revenue of Rp. 610,345,750,054. Based on the financial performance criteria, the effect of disbursement of tax arrears on tax revenue is classified as very insufficient. In 2017, 1.34% tax arrears received by distress warrant. It figure is obtained from the tax arrears revenue of Rp. 11,567,739,515 and tax revenue of Rp. 884,716,995,116. Based on the financial performance criteria, the effect of disbursement of tax arrears on tax revenue is classified as very insufficient. In 2018, the receipt of tax arrears with a distress warrant was 0.39%. It figure is obtained from the tax arrears revenue of Rp 4,484,509,893 tax revenue of Rp 1,141,374,186,992. Based on the financial performance criteria, the effect of the disbursement of tax arrears on tax revenue is also very low.

The contribution of the disbursement of income tax arrears with a distress warrant is very insufficient to the overall income tax revenue, indicating the low achievement of tax revenue through collection activities. Realizing that the active contribution of tax collection at Pratama Tax Office (KPP) of North Makassar in 2016-2018 has very poor criteria, it is necessary to improve performance, especially in the field of collection in order to actively optimize the contribution of tax collection to the disbursement of tax arrears so as to increase tax revenue at Pratama Tax Office (KPP) of North Makassar.

According to (Rifqiansyah et al., 2014) who examined the effectiveness and contribution of active tax collection actions which include warning letters, distress

warrants, and confiscation orders (SPMP) against the disbursement of tax arrears at the Pratama Tax Office (KPP) Malang. This research shows that the level of effectiveness of active tax collection as a whole is not sufficient to be said to be effective, besides that the contribution of active tax collection to the disbursement of tax arrears as a whole is still lacking. Likewise (Winarsih, 2019) who examined the Analysis of the Effectiveness of Tax Collection with Warning letter and Distress Warrant Against Tax Arrears at the Pratama Tax Office Bantaeng, concluded that tax collection with warning letters and distress warrant at the Pratama Tax Service Office Bantaeng was classified as ineffective either. in terms of the value of the number of sheets and the nominal value stated in the warning letter and the distress warrant.

The factors are the lack of public awareness and compliance of taxpayers in paying their tax debts as well as the less optimal process of active tax collection.

## **5. CONCLUSION**

Based on data analysis and the discussion that has been described, the authors can draw several conclusions:

- a. Active tax collection with a distress warrant from 2016 to 2018 is in the ineffective category and in terms of the nominal value and value stated in the distress warrant. The disbursement of tax arrears with a distress warrant has not been fully achieved because sometimes the taxpayer files objections or installments of payment of the tax debt.
- b. The contribution of active tax collection with a distress warrant at the Pratama Tax Office (KPP) of North Makassar in 2016-2018 is classified as very poor in terms of tax revenue. Active tax collection has a contribution rate of less than 10%.
- c. The maximum level of effectiveness with distress warrants was in 2017 and the maximum level of contribution by distress warrants occurred in 2017. However, it is not certain that if the maximum level of effectiveness of a stage in a certain year will have the maximum level of contribution with the same stages and years.
- d. Tax collection with distress warrant has increased from 2016 to 2018 both in terms of the number of distress warrant and the value of tax arrears stated in the distress warrant. Likewise, the disbursement of tax arrears with distress warrant has also increased both in terms of the number of tax arrears disbursement with distress warrants and the value of the disbursement of tax arrears in distress warrant.

## **6. SUGGESTION**

Based on the results of research conducted, tax collection with distress warrant in its implementation has not been effective, so the advice is to issue more and more effective forced letters to the collection officer to work harder, so that the tax bill can increase.

As for the suggestions that the author gives to Pratama Tax Office (KPP) of North Makassar in the following years, include:

- a. Pratama Tax Office (KPP) of North Makassar should carry out more effective and efficient tax education activities to socialize tax laws to the people of Makassar.
- b. It should be a comprehensive collection activity for all tax arrears, but due to time and human resource limitations, it is prioritized that those with large tax arrears are prioritized to achieve the disbursement target.

- c. Pratama Tax Office (KPP) of North Makassar must disseminate the tax law to third parties who will be invited to cooperate. In this way, it is hoped that the third party will better understand their rights and obligations and be able to provide optimal assistance.

## REFERENCES

- Anjasmara, F. S., Sujana, E., & Purnamawati, I. G. A. (2017). Efektivitas Penagihan Pajak Dengan Surat Paksa Dalam Rangka Pencairan Tunggakan Pajak Pada Kantor Pelayanan Pajak (KPP) Pratama Singaraja. *JIMAT: Jurnal Ilmiah Mahasiswa Akutansi, Undiksha, Universitas Pendidikan Ganesha*, 8(2). <https://doi.org/10.23887/jimat.v8i2.10547>
- Awa, O. R. A., & Sitinjak, N. D. (2017). Peranan Penagihan Tunggakan Pajak Terhadap Pertumbuhan Tunggakan Pajak. *Jurnal Akuntansi Dan Perpajakan, FEB, Universitas Merdeka Malang*, 3(1). <https://doi.org/10.26905/ap.v3i1.1328>.
- Darmayani, D., & Herianti, E. (2017). Pengaruh Tingkat Kepatuhan Wajib Pajak Badan Terhadap Peningkatan Penerimaan Pajak Penghasilan Dengan Penagihan Pajak Sebagai Variabel Moderating (Pada KPP Pratama Cilandak Jakarta Selatan). *InFestasi, Jurnal Bisnis Dan Akuntansi, Universitas Trunoloyo. Madura.*, 13(1), 275–284. <https://doi.org/10.21107/infestasi.v13i1.3049>.
- Desita Marlysa Wungkar, & Elim, I. (2016). Penerbitan Surat Paksa Sebagai Upaya Penagihan Aktif Dan Kontribusinya Terhadap Pencairan Tunggakan Pajak Pada KPP Pratama Kotamobagu. *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 4(1). <https://doi.org/10.35794/emba.v4i1.11768>.
- Dina Fatmadika, Susilo, H., & Agusti, R. R. (2016). Pengaruh Surat Teguran Terhadap Pencairan Tunggakan Pajak Dengan Surat Paksa Sebagai Variabel Intervening (Studi Pada Kantor Pelayanan Pajak Pratama Malang Utara). *Journal of Chemical Information and Modeling*, 9(1).
- Fahim Rosyidi. (2014). Pengaruh Penagihan Pajak Dengan Surat Teguran Dan Surat Paksa Terhadap Kepatuhan Wajib Pajak Di Lingkungan Kanwil DjP Jawa Tengah I Dan Jawa Tengah II. *Jurnal Akuntansi Indonesia*, 3(1), 47–58. <https://doi.org/10.30659/jai.3.1.47-58>.
- Fitriani, N. (2013). Pengaruh Jumlah Wajib Pajak Terdaftar Dan Penerbitan Surat Paksa Terhadap Penerimaan Pajak Penghasilan Pada Kpp Pratama Bantul. *Jurnal Akuntansi*, 1(2).
- Madjid, O., & Kalangi, L. (2015). Efektivitas Penagihan Pajak Dengan Surat Teguran Dan Surat Paksa Terhadap Penerimaan Pajak Penghasilan Pada Kantor Pelayanan Pajak Pratama Bitung. *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 3(4). <https://doi.org/10.35794/emba.v3i4.10931>.

- Marellu, A., Sondakh, J. J., & Pangerapan, S. (2017). Analisis Efektivitas Penagihan Pajak Dengan Surat Teguran Dan Surat Paksa Terhadap Pencairan Tunggakan Pajak Di Kpp Pratama Tahuna. *Journal of Chemical Information and Modeling*, 12(2). <https://doi.org/10.32400/gc.12.2.17387.2017>.
- Maulida, C. I., & Adnan, A. (2017). Pengaruh Self Assessment System, Pemeriksaan Pajak, Dan Penagihan Pajak Pada Penerimaan Pajak Pertambahan Nilai (PPN) Pada KPP Pratama Banda Aceh. *JIMEKA : Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi, Jurusan Akuntansi FEB Universitas Syiah Kuala*, 2(4), 67–74.
- Muda, H., Pangemanan, S. S., & Tirayoh, V. Z. (2015). Penagihan Pajak Dengan Surat Teguran Dan Surat Paksa Dampaknya Terhadap Penerimaan Pajak Pertambahan Nilai Pada Kantor Pelayanan Pajak Pratama Bitung. *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 3(4), 1–12. <https://doi.org/10.35794/emba.v3i4.10578>.
- Najoan, M. P., Morasa, J., & Wokas, H. R. N. (2017). Efektivitas Penagihan Pajak Dengan Surat Teguran Dan Surat Paksa Untuk Peningkatan Penerimaan Pajak Pertambahan Nilai Pada Kpp Pratama Kotamobagu. *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 3(4). <https://doi.org/10.35794/emba.v3i4.11085>.
- Nasution, H., & Aliffioni, A. (2018). Analisis Efektivitas Penagihan Pajak Dengan Surat Paksa Dan Penyitaan Untuk Meningkatkan Penerimaan Pajak Pada Kantor Pelayanan Pajak Pratama Bekasi Utara. *Jurnal Ilmiah Wahana Akuntansi*, 13(2), 129–142. <https://doi.org/10.21009/wahana-akuntansi/13.2.03>.
- Nursheha, R. A., Suryarini, T., & Kiswanto, K. (2014). Faktor-Faktor Yang Mempengaruhi Penerimaan Pajak. *AAJ: Accounting Analysis Journal, Fakultas Ekonomi, Universitas Negeri Semarang, Indonesia*, 3(1). <https://doi.org/10.15294/aaj.v3i1.3907>.
- Purnawardhani, R., Rahayu, S. M., & Jauhar, A. (2015). Efektivitas Penagihan Pajak Aktif Dengan Surat Teguran Dan Surat Paksa Dalam Upaya Optimalisasi Penerimaan Pajak (Studi Kasus Pada Kantor Pelayanan Pajak Madya Malang). *JJurnal Mahasiswa Perpajakan*, 4(1).
- Rifqiansyah, H., Saifi, M., & Azizah, D. F. (2014). Analisis Efektivitas Dan Kontribusi Penagihan Pajak Aktif Terhadap Pencairan Tunggakan Pajak (Studi Pada Kantor Pelayanan Pajak Pratama Malang Utara). *Jurnal Administrasi Bisnis, Universitas Brawijaya*, 15(1).
- Sutrisno, B., Arifati, R., & Andini, R. (2016). Pengaruh Kewajiban Kepemilikan NPWP, Pemeriksaan Pajak, Penagihan Pajak, Surat Paksa Pajak Dan Kesadaran Wajib Pajak Terhadap Penerimaan Pajak (Pada Kantor Pelayanan Pajak Pratama di Kota Semarang). *Jurnal Ilmiah Mahasiswa SI Akuntansi Universitas Pandanaran*, 2(2).

- Wahyuningtyas, F., & Ariesanti, A. (2018). Efektivitas Penagihan Pajak Dengan Surat Teguran Dan Surat Paksa Terhadap Penerimaan Pajak Pada Kantor Pelayanan Pajak Pratama Sleman. *Jurnal REKSA: Rekayasa Keuangan, Syariah Dan Audit*, 3(1), 23. <https://doi.org/10.12928/j.reksa.v3i1.26>.
- Winarsih, E. (2019). Analisis Efektivitas Penagihan Pajak Dengan Surat Teguran Dan Surat Paksa Terhadap Tunggakan Pajak Pada Kantor Pelayanan Pajak Pratama Bantaeng. *Equilibrium: Jurnal Ilmiah Ekonomi, Manajemen Dan Akuntansi*, 8(1), 6–12. <https://doi.org/10.35906/je001.v8i1.328>.
- Yuspitara, A., Susena, K. C., & Herlin. (2017). Analisis Pengaruh Penagihan Pajak Dengan Surat Paksa Terhadap Penerimaan Pajak Di Kantor Pelayanan Pajak Pratama Argamakmur Provinsi Bengkulu. *EKOMBIS REVIEW: Jurnal Ilmiah Ekonomi Dan Bisnis*, 5(2), 198–207. <https://doi.org/10.37676/ekombis.v5i2.389>.