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ANALYSIS OF TAX COLLECTION EFFECTIVENESS THROUGH WARNING LETTERS, DISTRESS WARRANTS, AND CONFISCATION AT THE KEBUMEN CENTRAL JAVA TAX OFFICE

Fajar Shafitri

Email: shafitrifajar31@gmail.com

Faculty of Economics and Business, State University of Jakarta

Hafifah Nasution

Email: hafifah.nasution@unj.ac.id

Faculty of Economics and Business, State University of Jakarta

Muhammad Yusuf

Faculty of Economics and Business, State University of Jakarta

Abstract:

This research aims to analyze the effectiveness of tax collection carried out by KPP Pratama Kebumen Central Java through Warning Letters, Distress Warrants, and Confiscation during the 2021-2023 period. It also identifies the obstacles faced and the strategies implemented in implementing tax collection. The method used is qualitative research with a case study approach. Data was collected through interviews, documentation, and a literature study.

The results of the research show that the effectiveness of tax collection through Warning Letters, Distress Warrants, and Confiscation during 2021-2023 at KPP Pratama Kebumen Central Java is still categorized as ineffective, with an average percentage of effectiveness for each of them being 21.51%, 46.66%, and 2.57%, where this value is far below the value of 60%. Factors inhibiting/obstacles to tax collection through Warning Letters, Forced Letters, and Confiscation include low Taxpayer ability and awareness, lack of discipline, absence of Taxpayer assets, and complex collection procedures. To increase the effectiveness of tax collection, KPP Pratama Kebumen implements strategies including priority target planning, analysis of taxpayer assets, persuasive collection, good time management, quarterly evaluations, use of information technology, and implementation of supporting programs. These strategies can overcome existing obstacles and increase the success of tax collection.



Keywords: Effectiveness of Tax Collection, Warning Letters, Distress Warrants, Confiscation, Tax Collection Obstacles, Tax Collection Strategy, KPP Pratama Kebumen Central Java.

BACKGROUND

Taxes are one of the main sources of state income which is used to finance various development programs and public services. Taxes are levies imposed by the government on taxpayers, whether individuals or entities, who meet certain criteria, with the aim of generating income which will later be used to support government activities and provide public services (Jullio & Kasmianti, 2022). Sources of state revenue consist of Tax Revenue and Non-Tax Revenue. Tax revenues constitute the largest part of state income each year.

To realize tax revenues, the contribution of the community as Taxpayers in carrying out their obligations is highly expected. However, this realization is still hampered by the lack of public awareness in fulfilling their tax obligations. The low level of taxpayer compliance, which is often caused by a lack of understanding, often triggers tax audits. This audit can result in the issuance of a Tax Assessment Letter (SKP). Failure to pay taxes on time will result in tax arrears. This is also one of the causes of increasing the number of tax arrears at KPP Pratama Kebumen. The increase in tax arrears at KPP Pratama Kebumen has had a significant impact on the realization of state revenues. In order to meet revenue targets, the tax authorities, especially bailiffs, are required to carry out active collection actions that have legal force against taxpayers who are in arrears.

Tax collection is an action or effort by the tax authorities to fulfill and also achieve the tax revenue target figure, especially in this case the tax revenue target of the Kebumen Tax Service Office. Collection actions can be carried out by issuing Warning Letters, Forced Letters, or even confiscating property based on provisions supported by law, such as Law No. 19 of 2000 regarding Amendments to Law Number 19 of 1997 concerning Tax Collection with Forced Letters, and also regulations. Minister of Finance No. 61 of 2023 concerning Procedures for Implementing Tax Collection on the Amount of Tax Still to be Paid. The purpose of tax collection is to ensure that taxpayers or tax bearers pay off their tax debts and tax collection costs.



KPP Pratama Kebumen needs to carry out effective tax collection. The effectiveness of tax collection is the ability of the tax office to meet the tax revenue target based on the realization of tax revenue, which means how far the tax office can achieve the tax revenue target that has been determined in advance (Lestari et al., 2021). The level of effectiveness in tax collection depends on the amount of tax arrears paid through the Warning Letter, Force Letter and Confiscation processes. The absence of payment of tax arrears indicates that law enforcement efforts carried out by the tax authorities have not achieved the set targets. So the level of effectiveness of tax collection in Indonesia still needs to be improved, because the higher the effectiveness of tax collection, the greater the tax contribution to state income.

Based on the background of the problem above, the author is interested in conducting research with the title "Analysis of the Effectiveness of Tax Collection through Warning Letters, Forced Letters, and Confiscation at the Pratama Tax Service Office, Kebumen, Central Java".

THEORETICAL FRAMEWORK

1. Tax

Definiton

According to Law Number 28 of 2007 concerning the third amendment to Law no. 6 of 1983 concerning General Provisions and Procedures for Taxation in Article 1 Paragraph 1 explains that tax is a taxpayer's contribution to the state that is owed by an individual or entity that is enforced by law, with no direct imbalance and is used for state needs. for the greatest prosperity of the people.

Based on several definitions of tax according to law and several experts, it can be concluded that tax is a mandatory contribution or contribution to society that is forced based on the applicable law, with no direct compensation or counter-performance, where the contribution will be used for state interests.

Tax Function

In its implementation, tax has four main tax functions, namely (Direktorat Jenderal Pajak, 2022):

- a. Budget Function
- b. Regulating Function
- c. Stability Function



d. Income Redistribution Function

Tax Type

Mardiasmo (2019) groups taxes into three types, namely:

- a. Based on category: Direct Tax and Indirect Tax
- b. Based on their nature: Subjective Tax and Objective Tax
- c. Based on the collection agency: Central Tax and Regional Tax

Taxes managed by the Directorate General of Taxes include Income Tax (PPh), Value Added Tax (PPN), Sales Tax on Luxury Goods (PPnBM), Stamp Duty, Land and Building Tax (PBB).

Taxpayer

Taxpayers are individuals or entities, including taxpayers, tax withholding agents and tax collectors, who have tax rights and obligations in accordance with the provisions of statutory regulations.

Personal taxpayers are everyone individuals who have above income non-taxable income. In Indonesia, every people are required to register and have taxpayer identification number (NPWP), except specified in the law.

A Corporate Taxpayer is every company established in Indonesia and already has a Taxpayer Identification Number (NPWP) and has the rights and obligations stipulated in the tax regulations in force in Indonesia.

Tax Collection System

The tax collection system in Indonesia is divided into three (Mardiasmo, 2019), namely:

- a. Official Assessment System, namely a collection system that gives authority to the government (fiscus) to determine the amount of tax owed by taxpayers.
- b. Self Assessment System, namely a tax collection system that gives taxpayers the authority to calculate, report and pay the amount of tax that must be paid themselves.
- c. Withholding System, namely a tax collection system that gives authority to a third party, not the tax authorities or the taxpayer concerned, to deduct and collect the amount of tax that must be paid by the taxpayer.

2. Tax Collection

Based on Law no. 19 of 2000 Article 1 Paragraph 9 explains that Tax Collection is a series of actions for the Tax Insurer to pay off tax debts and tax collection costs by



reprimanding or warning, carrying out Immediate and Simultaneous Collection, notifying Forced Letters, proposing prevention, carrying out confiscation, carrying out hostage taking, and selling items that have been confiscated. Tax collection is divided into several types based on their nature, namely (Harjo et al., 2023): Passive billing, active billing, and instant and simultaneous billing.

In order to maintain justice, legal certainty and the benefits obtained in the tax collection process, tax collection must be carried out in accordance with a series of rules and procedures that must be followed by tax confiscation officials and officers when collecting tax debts from taxpayers or tax bearers. Provisions for Tax Collection Procedures are stated in Minister of Finance Regulation (PMK) No. 61/2023 Article 5 which consists of:

a. Issuance of a Letter of Reprimand

Based on PMK No. 61 of 2023, a letter of warning is a form of initial communication between the tax authorities and taxpayers in the tax collection process. A Warning Letter is issued by the tax authorities to reprimand or warn the Taxpayer that there are outstanding tax arrears and to give the Taxpayer the opportunity to pay off their tax debt before further collection action is taken.

b. Immediate and Simultaneous Issuance of Collection Letters

Based on PMK No. 61 of 2023, Immediate and Simultaneous Collection is a tax collection action carried out by the Tax Bailiff to the Tax Insurer without waiting for the payment due date which covers all tax debts from all types of taxes, tax periods and tax years.

c. Issuance and Notification of Forced Letters

Based on PMK No. 61 of 2023, *Suat Paksa* is an official document issued by the tax authorities as a follow-up to passive collection that did not produce results. This letter has executorial power and legal status which is equivalent to a court decision which has permanent legal force. A forced letter is issued by the Tax Official after 21 days have passed since the warning letter was submitted and the tax payer has not paid off the tax debt.

d. Execution of Confiscation

Based on PMK No. 61 of 2023, a confiscation letter is an official document issued by the tax authorities as a follow-up to a forced letter which was not followed up by



the taxpayer. a confiscation letter authorizes the tax officer to confiscate the taxpayer's property as collateral for payment of the tax debt. Confiscation is the act of the Tax Bailiff to take control of the Tax Insurer's goods, in order to use them as collateral to pay off the tax debt according to statutory regulations.

e. Sale of Confiscated Goods

The sale of confiscated goods is carried out using two methods, namely (1) Through auction announcements and auctions for goods to be sold at auction; and (2) Using, selling, or transferring goods that will not be sold at auction.

f. Proposed Prevention

Prevention is one of the law enforcement efforts carried out in the context of tax collection against tax bearers who have met quantitative and qualitative requirements, namely still having a certain amount of tax debt and doubtful good intentions in paying off the tax debt.

g. Implementation of Hostage Taking

Based on PMK No. 61 of 2023 concerning Procedures for Implementing Tax Collection on the Amount of Tax Still to be Paid, explains that hostage taking is an act of temporary restraint on the freedom of the Tax Bearer by placing him in a certain place.

3. Effectiveness of Tax Collection

The word effective comes from English, namely effective, which means successful or something done successfully. Emerson, quoted in Soewarno (2006:16), explains that effectiveness is a measurement in the sense of achieving predetermined goals.

The effectiveness of tax collection refers to the extent to which the government's efforts in collecting taxes can achieve the stated objectives. To determine the level of effectiveness of tax collection, it can be measured by comparing the amount of collection paid (realized) with the amount of collection issued (Jaya & Supriyadi, 2021). The formula used to calculate the effectiveness of tax collection is as follows:

$$\text{Efektivitas Penagihan Pajak} = \frac{\text{Jumlah penagihan yang dibayar}}{\text{Jumlah penagihan yang diterbitkan}} \times 100\%$$

The classification of effectiveness measurements is regulated in the Ministry of



Home Affairs, Kepmendagri No. 690,900,329. Even though it is not specifically regulated, there are several indicators that can be used to determine the classification of effectiveness measurements. Table 2.1 below is a classification of measuring the effectiveness of tax collection.

TABEL 2.1 KLASIFIKASI PENGUKURAN EFEKTIVITAS PENAGIHAN PAJAK

Persentase Efektivitas	Kategori	Keterangan
>100%	Sangat Efektif	Persentase realisasi penagihan mencapai atau bahkan melebihi target yang ditetapkan.
90-100%	Efektif	Persentase realisasi penagihan berada di atas rata-rata dan terus meningkat seiring berjalannya waktu.
80-90%	Cukup Efektif	Persentase realisasi penagihan mencapai target yang ditetapkan, namun dalam jangka waktu yang lebih lama dari yang diharapkan.
60-80%	Kurang Efektif	Persentase realisasi penagihan jauh di bawah target yang ditetapkan.
<60%	Tidak Efektif	Persentase realisasi penagihan gagal mencapai target dan mendekati nol.

Sumber: Depdagri, Kepmendagri No 690.900.329 dalam (Dantes & Lasminiasih, 2021)

METHOD

This research uses a qualitative approach with a case study research type. Qualitative research is an investigative process that produces descriptive data in the form of written or spoken words from observations and interactions between researchers and participants. Qualitative research is very useful for understanding social phenomena in depth. By understanding the characteristics and stages of qualitative research, researchers can produce rich and meaningful findings (Sugiyono, 2023).



With this method, researchers intends to find out more about the effectiveness of collection actions against Tax revenues at KPP Pratama Kebumen are based on data obtained in this regard collection action in the form of a tax collection receipt report which includes reports submission of tax bills, letters of warning, letters of force, and confiscation. Study carried out at KPP Pratama Kebumen which is located at Jl. Arumbinang No.10, Dukuh, Kebumen, District Kebumen, Kebumen Regency, Central Java 54311.

The source of the data obtained is primary data. The data was obtained through interviews with the Head of the Inspection, Assessment and Billing Section of KPP Pratama Kebumen. And the secondary data for this research is data regarding the number of collections paid and the number of collections issued through Warning Letters, Force Letters and SPMPs by KPP Pratama Kebumen for the 2021-2023 period.

RESULT

1. Effectiveness of Tax Collection with Warning Letters, Forced Letters and Confiscation in 2021-2023 at the Pratama Tax Service Office, Kebumen, Central Java

a. Efektivitas Penagihan Pajak dengan Surat Teguran

Tabel 4.1 Data Penagihan Pajak Melalui Surat Teguran di KPP Pratama Kebumen Jawa Tengah Tahun 2021-2023

Tahun	Jumlah (lembar)	Target Penagihan Surat Teguran (Rp)	Penagihan yang dibayar (realisasi pencairan) Surat Teguran (Rp)	Persentase Efektivitas
2021	9.288	6.901.735.307	2.359.943.069	34,19%
2022	6.442	6.992.950.389	766.815.616	10,97%
2023	7.010	11.960.896.383	2.317.329.033	19,37%

Sumber: Diolah Peneliti berdasarkan Dokumen Seksi Penagihan KPP Pratama Kebumen Jawa Tengah (2024)

Based on Table 4.2 above, the following things can be explained:

In 2021, KPP Pratama Kebumen Central Java issued 9,288 Warning Letters with the nominal value of the tax collected amounting to IDR 6,901,735,307. However,



of the amount billed, only IDR 2,359,943,069 was disbursed. And the percentage of effectiveness of tax collection via Warning Letters in 2021 is only 34.19%.

In 2022, KPP Pratama Kebumen Central Java only issued 6,442 Warning Letters, where this number decreased by 2,786 from 2021. The nominal value collected from Warning Letters issued during 2022 was IDR 6,992,950,389, where This value increased by IDR 91,215,082. However, of the amount billed, only IDR 766,815,616 was disbursed. This value has decreased to IDR 1,593,127,453 compared to 2021, even though this year the amount of tax collected was greater than the previous year. This condition results in the percentage effectiveness of tax collection via Warning Letters only being 10.97%, where this value has decreased to 23.22% from 2021.

In 2023, KPP Pratama Kebumen issued 7,010 Warning Letters, where the number of sheets increased by 568 from 2022, but is still lower than the number of sheets issued in 2021. The nominal value of the tax to be collected in 2023 is IDR 11.960,896,383, where this value increased to IDR 4,967,945,995 from 2022. And the realized value of disbursement in 2023 is IDR 2,317,329,033, where this value increases to IDR 1,550,513,417 from 2022, but is still lower by IDR 42,614,036 from 2021. Percentage of tax collection effectiveness through a Letter of Reprimand in 2023 is 19.37%, where the value This increased by 8.4% from 2022, but was still lower by 14.82% compared to 2021.

b. Effectiveness of Tax Collection with Forced Letters

**TABEL 4.2 DATA PENAGIHAN PAJAK MELALUI SURAT PAKSA DI KPP PRATAMA
KEBUMEN JAWA TENGAH TAHUN 2021-2023**

Tahun	Jumlah (lembar)	Target Penagihan Surat Paksa (Rp)	Penagihan yang dibayar (Realisasi Pencairan) Surat Paksa (Rp)	Tingkat Efektivitas
2021	1.926	3.997.793.153	1.998.896.576	49,99%
2022	3.727	5.815.020.964	3.489.012.578	59,99%
2023	5.814	7.071.245.474	2.121.373.642	29,99%

Sumber: Diolah Peneliti berdasarkan Dokumen Seksi Penagihan KPP Pratama Kebumen Jawa Tengah (2024)



Based on Table 4.3 above, the following things can be explained:

In 2021, KPP Pratama Kebumen Central Java issued 1,926 Forced Letters with the nominal value of the tax collected amounting to IDR 3,997,793,153. However, of the amount billed, only IDR 1,998,896,576 was disbursed. And the percentage of effectiveness of tax collection via Force Letters in 2021 is only 49.99%.

In 2022, KPP Pratama Kebumen Central Java only issued 3,727 Forced Letters, where this number increased by 1,801 from 2021. The nominal value collected from the Forced Letters issued during 2022 was IDR 5,815,020,964, where This value increased by IDR 1,817,227,811, with realized disbursement of IDR 3,489,012,578. This value has increased to IDR 1,490,116,002 when compared to 2021. This condition results in the percentage of effectiveness of tax collection via Force Letter of 59.99%, where this value has increased to 10.00% from 2021.

In 2023, KPP Pratama Kebumen issued 5,814 Forced Letters, where this number increased by 2,087 from 2022, and became the largest number during the 2021-2023 period. The nominal value of tax to be collected in 2023 is IDR 7,071,245,474, where this value increases to IDR 1,256,224,510 from 2022. And the realized value of disbursement in 2023 is IDR 2,121,373,642, where the value This decreases to IDR 1,367,638,936 from 2022, however, it is still higher by IDR 122,477,066 than in 2021. The percentage of effectiveness of tax collection through Forced Letters in 2023 is 29.99%, where this value decreases by 30.00% from 2022, and is lower by 20.00 % when compared to 2021.

c. Effectiveness of Tax Collection by Confiscation

**TABEL 4.3 DATA PENAGIHAN PAJAK MELALUI PENYITAAN DI KPP PRATAMA KEBUMEN
JAWA TENGAH TAHUN 2021-2023**

Tahun	Jumlah (lembar)	Target Penagihan SPMP (Rp)	Penagihan yang dibayar (Realisasi Pencairan) SPMP (Rp)	Tingkat Efektivitas
2021	63	4.246.609.641	54.215.412	1,28%
2022	86	4.176.608.452	11.236.625	0,27%



Tahun	Jumlah (lembar)	Target Penagihan SPMP (Rp)	Penagihan yang dibayar (Realisasi Pencairan) SPMP (Rp)	Tingkat Efektivitas
2023	247	10.254.856.321	632.541.258	6,17%

Sumber: Diolah Peneliti berdasarkan Dokumen Seksi Penagihan KPP Pratama Kebumen Jawa Tengah (2024)

Based on Table 4.4 above, the following things can be explained:

In 2021, KPP Pratama Kebumen Central Java issued 63 SPMP sheets with a nominal tax value of IDR 4,246,609,641. However, of the amount billed, only IDR 54,215,412 was disbursed. And the percentage of effectiveness of tax collection through Warning Letters in 2021 is only 1.28%.

In 2022, KPP Pratama Kebumen Central Java will only issue 86 SPMP sheets, where this number has increased by 23 from 2021. The nominal value collected from SPMPs issued during 2022 is IDR 4,176,608,452, where this value decreased by IDR 70,001,189, with the amount successfully realized disbursement amounting to Rp. 11,236,625. This value has also decreased to IDR 42,978,787 compared to 2021, even though this year the number of SPMP sheets issued was greater than the previous year. This condition results in the percentage effectiveness of tax collection through SPMP being only 0.27%, where this value decreases by 1.01% from 2021.

In 2023, KPP Pratama Kebumen published 247 SPMP sheets, where the number of sheets increased by 161 from 2022, and became the highest number of publications during the 2021-2023 period. The nominal value of tax to be collected in 2023 is IDR 10,254,856,321, where this value increases to IDR 6,078,247,869 from 2022. And the realized value of disbursement in 2023 is IDR 632,541,258, where this value increases up to IDR 621,304,633 from 2022, this nominal amount is highest nominal value during the 2021-2023 period. The percentage of effectiveness of tax collection through SPMP in 2023 is 6.17%, where this value increases by 5.9% from 2022.

2. Inhibiting Factors/Obstacles in Collecting Taxes Through Warning Letters, Forced Letters, and Confiscation at the Pratama Tax Service Office, Kebumen, Central Java



The low level of effectiveness of tax collection at KPP Pratama Kebumen is caused by various complex factors that are interrelated, both from the Taxpayer side and from the billing procedure side. These include (1) Limited ability to pay Taxpayers; (2) Minimal assets that can be used as collateral, low tax awareness; (3) Unstable economic conditions; (4) Taxpayers who avoid tax officers, and (5) complicated collection procedures. In an effort to overcome obstacles and barriers to tax collection, KPP Pratama Kebumen has taken proactive steps such as carrying out active collection actions such as blocking and confiscation, as well as preventive efforts such as socialization and tax education. Apart from that, KPP Pratama Kebumen also continues to strive to improve the quality of service and efficiency of the billing process. In this way, it is hoped that it can increase taxpayer compliance and optimize state revenues.

3. Strategy Implemented by the Kebumen Pratama Tax Service Office, Central Java in Collecting Taxes Through Warning Letters, Forced Letters and Confiscation

KPP Pratama Kebumen has demonstrated a strong commitment to increasing the effectiveness of tax collection. The optimization carried out by KPP Pratama Kebumen is by improving the quality of communication, strengthening coordination, utilizing technology, improving service quality, various billing strategies, and regular evaluations. KPP Pratama Kebumen also has its own strategy in facing challenges in tax collection through Warning Letters, Force Letters and SPMP, namely (a) Improving the quality of planning for a list of priority targets by prioritizing tax arrears who have the largest tax arrears; (b) Examining the list of assets owned by tax delinquents; (c) Carrying out persuasive collection and active collection; (d) Organize work time management to be more effective and efficient; and (e) Conduct quarterly evaluations. Apart from that, technology is also utilized such as big data analysis to analyze taxpayer behavior, improving service quality by providing one-stop service, responsive call centers and interactive tax portals. KPP Pratama Kebumen also offers incentive programs such as eliminating fines and installments to encourage taxpayer compliance.

DISCUSSION

1. Effectiveness of Tax Collection with Warning Letters, Forced Letters and Confiscation in 2021-2023 at the Pratama Tax Service Office, Kebumen, Central Java



**TABEL 4.4 EFEKTIVITAS PENAGIHAN PAJAK DENGAN SURAT TEGURAN, SURAT PAKSA,
DAN PENYITAAN TAHUN 2021-2023 DI KANTOR PELAYANAN PAJAK PRATAMA KEBUMEN
JAWA TENGAH**

Tahun	Persentase Penagihan	Kategori	Penjelasan
Surat Teguran			
2021	34,19%	Tidak Efektif	Persentase realisasi penagihan gagal mencapai target, dan mendekati nol
2022	10,97%	Tidak Efektif	Persentase realisasi penagihan gagal mencapai target, dan mendekati nol
2023	19,37%	Tidak Efektif	Persentase realisasi penagihan gagal mencapai target, dan mendekati nol
Rerata	21,51%	Tidak Efektif	Persentase realisasi penagihan gagal mencapai target, dan mendekati nol
Surat Paksa			
2021	49,99%	Tidak Efektif	Persentase realisasi penagihan gagal mencapai target, dan mendekati nol
2022	59,99%	Tidak Efektif	Persentase realisasi penagihan gagal mencapai target, dan mendekati nol
2023	29,99%	Tidak Efektif	Persentase realisasi penagihan gagal mencapai target, dan mendekati nol
Rerata	46,66%	Tidak Efektif	Persentase realisasi penagihan gagal mencapai target, dan mendekati nol
Penyitaan			



Tahun	Persentase Penagihan	Kategori	Penjelasan
2021	1,28%	Tidak Efektif	Persentase realisasi penagihan gagal mencapai target, dan mendekati nol
2022	0,27%	Tidak Efektif	Persentase realisasi penagihan gagal mencapai target, dan mendekati nol
2023	6,17%	Tidak Efektif	Persentase realisasi penagihan gagal mencapai target, dan mendekati nol
Rerata	2,57%	Tidak Efektif	Persentase realisasi penagihan gagal mencapai target, dan mendekati nol

Sumber: Diolah Peneliti (2024)

Based on the table above, the following discussion can be given:

The percentage of tax collection through warning letters during the research year (2021-2023) at KPP Pratama Kebumen Central Java was only 21.51% on average, in the ineffective category. In 2021 the resulting percentage was only 34.19% (ineffective category), then decreased in 2022 to only 10.97% (ineffective category), and increased in 2023 to 19.37% (category ineffective). However, the increase that occurred in 2023 is still lower than in 2021.

The percentage of tax collection through forced letters during the research year (2021-2023) at KPP Pratama Kebumen Central Java was only 46.66% on average, in the ineffective category. In 2021 the resulting percentage was only 49.99% (ineffective category), then in 2022 it increased to 59.99% (ineffective category), and decreased again in 2023 to 29.99% (ineffective category). effective). However, the increase that occurred in 2022 is still not able to reach the effective category, and is not even able to enter the quite effective category.

The percentage of tax collection through SPMP during the research year (2021-2023) at KPP Pratama Kebumen Central Java was only 2.57% on average, in the ineffective category. In 2021 the resulting percentage was only 1.28% (ineffective category), then decreased in 2022 to only 0.27% (ineffective category), and increased



in 2023 to 6.17% (category ineffective). The increase that occurred in 2023 is the highest percentage of tax collection through SPMP during the 2021-2023 period. However, this percentage has not been able to reach the effective category, in fact it is far from the quite effective category.

2. Inhibiting Factors/Obstacles in Collecting Taxes Through Warning Letters, Forced Letters, and Confiscation at the Pratama Tax Service Office, Kebumen, Central Java

The inhibiting factors/obstacles in collecting taxes through warning letters, forced letters and confiscation at the Pratama Tax Service Office, Kebumen, Central Java are as follows:

a. Taxpayer's Ability to Pay

Difficult economic conditions, unstable income and high debt burdens from taxpayers have become challenges for KPP Pratama Kebumen in collecting taxes from taxpayers who owe them.

b. Low Tax Awareness

Lack of understanding about the importance of paying taxes and its benefits to society, causes delays or even tax avoidance.

c. Lack of Discipline

Some taxpayers have an indifferent attitude towards their tax obligations.

d. Absence of Assets

Taxpayers who do not have assets that can be confiscated to meet their tax arrears also complicate the tax collection process.

e. Billing Procedures

Long and complicated billing procedures can make taxpayers feel frustrated and reluctant to cooperate.

3. Strategy Implemented by the Kebumen Pratama Tax Service Office, Central Java in Collecting Taxes Through Warning Letters, Forced Letters and Confiscation

The strategies implemented by the Kebumen Central Java Pratama Tax Service Office in collecting taxes through warning letters, letters of coercion, and confiscation are as follows:

a. Improving the Quality of Priority Target List Planning



The Kebumen Pratama Tax Service Office carefully selects Taxpayers who will be prioritized in collection. By prioritizing tax arrears with the largest arrears, the Kebumen Pratama Tax Service Office can maximize the potential for state revenue.

b. Examining the List of Assets Owned by Tax Delinquents

The Kebumen Pratama Tax Service Office conducts an investigation to find out the assets owned by Taxpayers who are in arrears. This is done to determine the objects that can be confiscated if the Taxpayer still does not pay off their arrears.

c. Conducting Persuasive Collection and Active Collection

The Kebumen Pratama Tax Service Office involves good communication with Taxpayers to explain the importance of paying taxes and providing flexible payment solutions. In addition, the Kebumen Pratama Tax Service Office also involves more assertive actions such as warning letters, letters of coercion, and even confiscation if necessary.

d. Managing Time Management

KPP Pratama Kebumen optimizes the working time of tax officers to be more effective and efficient in carrying out collection tasks. With good time management, tax officers can handle more collection cases and increase productivity.

e. Conducting Quarterly Evaluations

KPP Pratama Kebumen periodically evaluates collection performance to identify areas that need improvement. This evaluation is to measure the effectiveness of the strategies that have been implemented and make adjustments if necessary.

f. Utilization of Information Technology

KPP Pratama Kebumen conducts big data analysis to identify Taxpayer behavior patterns, predict potential arrears, and design more effective collection strategies. In addition, KPP Pratama Kebumen also maximizes the use of technology in carrying out tax collection such as interactive tax service portals, call centers, and mobile applications that will make it easier for Taxpayers to access information and make payments.

g. Supporting Programs

KPP Pratama Kebumen holds various supporting programs such as: (1) Fine Elimination Program, which provides incentives for Taxpayers to pay off their arrears; (2) Installment Payment Program, which provides flexibility for Taxpayers



who have difficulty paying off arrears all at once; (3) Tax Counseling, which provides consultation services to help Taxpayers understand their tax obligations.

CONCLUSION

Based on the results of the analysis, the conclusions that can be drawn from this study are as follows:

1. The effectiveness of tax collection through Warning Letters, Compulsion Letters, and Confiscation at the Kebumen Central Java Pratama Tax Office, on average during 2021-2023, is still categorized as Ineffective. The percentage of effectiveness of tax collection through Warning Letters during 2021-2023 only produced an average value of 21.51%, tax collection through Compulsion Letters during 2021-2023 only produced an average value of 46.66%, and tax collection through Confiscation during 2021-2023 only produced an average value of 2.57%. These values are all still below 60%, which means that the percentage of collection realization failed to reach the target.
2. Inhibiting factors/obstacles in carrying out tax collection through Warning Letters, Compulsion Letters, and Confiscation (SPMP) at the Kebumen Pratama Tax Office include (a) Taxpayers who do not have the ability to pay their taxes; (b) Low Taxpayer Awareness; (c) Lack of Taxpayer Discipline; (d) No Taxpayer Assets; and (d) Complicated Collection Procedures.
3. The strategies implemented by the Kebumen Central Java Pratama Tax Service Office in collecting taxes through Warning Letters, Compulsion Letters, and Confiscation are (a) Improving the quality of priority target list planning; (b) Examining the list of assets owned by tax arrears; (c) Conducting persuasive and active collection; (d) Arranging time management; (e) Conducting quarterly evaluations, (f) Utilizing information technology; and (g) Holding supporting programs.

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