

## RELATIONSHIP BETWEEN ACTIVE TAX COLLECTION ACTIONS AND DISBURSEMENT OF TAX RECEIVABLES

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### Abstract

This research explores in detail the impact of four types of active tax collection actions, namely Warning Letters, Distress Warrant, Bank Account Blocking, and Warrant to Execute Confiscation (COL). This research examines the process on disbursement of tax receivables at Purbalingga Tax Office. The main objective of this research is to identify in depth the extent of the influence of these four actions on the receivables disbursement process at Purbalingga Tax Office. The focus of this research is on Purbalingga Tax Office, and the data analyzed includes the number of Warning Letters, Distress Warrant, Bank Account Blocking, and Warrant to Execute Confiscations (COL) during the four year period from 2020 to 2023. The research method used is a saturated sample, which involves analysis of 192 variables independent and 48 dependent variables that are relevant to the process of disbursing tax receivables. The research results unequivocally show that the four types of tax administration actions have a significant influence on the receivables disbursement process at Purbalingga Tax Office during the period studied. The implications of this research are very important in deepening understanding of how tax administration factors interact and influence the overall receivables disbursement process at the Purbalingga Tax Office level. Thus, this research provides deeper insight into the dynamics of tax administration in the context of tax collection

Keywords: Tax Collection, Warning Letter, Distress Warrant, Bank Account Blocking, Warrant to Execute Confiscation.

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### INTRODUCTION

Taxes are the main source of income for the state, which has a crucial role in financing development policies and providing public services. Based on Law no. 19 of 2023 concerning the State Revenue and Expenditure Budget has determined that total state revenue in 2024 will be IDR 2,802 trillion, of which tax revenue will be IDR. 2,309 trillion or has a portion of 82.4% of the total state revenue, this explains that the Indonesian State uses taxes as its main source of income.

The implementation of tax policy in Indonesia is carried out by the Directorate General of Taxes (DGT) which is part of the Ministry of Finance of the Republic of Indonesia. DGT has

responsible for policy formulation, planning, implementation and evaluation in the field of taxation in Indonesia. On the implementation, DGT has Tax Service Offices (Kantor Pelayanan Pajak) spread across various regions in Indonesia. Tax Service Office is responsible for supervise, auditing and collecting taxes at the local level.

Implementation of Tax Obligations in Indonesia adheres to the Self-Assessment and Official Assessment systems. The Self-Assessment System is a tax collection system by calculating, paying and reporting itself by providing trust to taxpayers based on applicable laws and regulations (Setyaningsih & Harsono, 2020), while the Official Assessment System is a tax collection system where tax officials or officials plays an active role while Taxpayers play a passive role (Afifah, 2022).

Taxpayers are invited to calculate, deposit and report their own tax obligations using a Tax Return (SPT). The DGT checks the correctness of the SPT reported by the Taxpayer. Examination is a series of activities to collect and process data, information and/or evidence which is carried out objectively and professional based on an tax audit standard to test compliance with tax obligations and/or for other purposes in order to implement the provisions of tax laws and regulations (Law No. 7 of 2021). The result of the audit is the issuance of a Notice of Tax Assessment Letter (SKP) and Notice of Tax Collection Letter (STP) which are the basis for the emergence of tax receivables.

This research was carried out at Purbalingga Tax Office, where the role of the Tax Bailiff and the influence of tax collection instruments had an influence on the Tax Receivables Disbursement process. Researchers conducted research related to tax collection actions at KPP Pratama Purbalingga based on the urgency of research based on several things below:

1. Tax revenue is the main source of revenue for the government to finance development and public services. Any revenue shortfall can impact the budget deficit and limit the government's ability to allocate funds for priority programs.
2. Large amounts of delinquent tax receivables are a burden to the state and can create injustice for obedient taxpayers. The longer tax receivables are uncollectible, the more difficult it is to collect in the future.
3. Active tax collection actions such as warning letters, Distress Warrants, bank account blocking and confiscation have considerable administrative costs. If these actions are not effective, there will be a waste of resources and budget.
4. Taxpayer compliance may be impaired if they see that tax collection is not carried out consistently and firmly. This may increase the risk of tax arrears in the future.
5. The government needs to clearly understand the factors that influence the success of active tax collection in order to design policies and strategies that are more effective and efficient in collecting tax receivables.
6. This research is important to support tax system reform and increase state revenue from the tax sector, especially revenue from tax collection.
7. The research results can provide practical recommendations for tax authorities in optimizing collection efforts, preventing tax arrears, and increasing taxpayer compliance.

This research has a problem formulation, namely:

- Main Research Question:
  1. Is there a significant relationship between active tax collection actions (warning letters, Distress Warrant, bank account blocking, and confiscation order letters (COL)) and the rate of disbursement of tax receivables?
- Supporting Research Questions:
  2. How does each type of active tax collection action affect the disbursement of tax receivables?
  3. What active tax collection actions are most effective in increasing the disbursement of tax receivables?

This research has objectives including the following:

- Main Research Objective:
  1. To gain an in-depth understanding of the relationship between active tax collection actions and the disbursement of tax receivables.
- Supporting Research Objectives:
  2. Explore the most effective types of collection actions for the disbursement of tax receivables.
  3. Provide more comprehensive insights for policy makers and tax authorities in managing tax receivables and increasing state revenue from the taxation sector.

## **LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT**

### **Tax Compliance Theory**

This theory explains the factors that influence taxpayer compliance in fulfilling their tax obligations, including paying tax debts. According to Trivedi et al. (2005), tax compliance is influenced by factors such as social norms, the tax system, and perceptions of tax authorities.

One important aspect of Tax Compliance Theory is the concept of "tax morale". Tax morale refers to the intrinsic motivation of taxpayers to comply with tax regulations and pay taxes willingly (Luttmer & Singhal, 2014). A high level of tax morale can increase taxpayer compliance. In addition, Tax Compliance Theory also emphasizes the importance of taxpayer perceptions of the tax authority and the tax system implemented. If taxpayers perceive that tax authorities are fair, transparent, and provide good service, then the level of compliance tends to increase (Kirchler et al., 2008).

In the context of research on the relationship between active tax collection actions and disbursement of tax receivables, Tax Compliance Theory can be used to understand the factors that influence taxpayer compliance in paying tax debts. Active tax collection actions carried out by tax authorities can affect taxpayers' perceptions of tax authorities and the tax system, which in turn can have an impact on their level of compliance.

### **Law Enforcement Theory**

Law Enforcement Theory emphasizes the importance of consistent and firm law enforcement in achieving regulatory compliance, including in the context of taxation. This theory argues that with a clear and consistent threat of punishment, individuals or taxpayers will tend to comply with regulations to avoid these penalties. According to Kirchler (2007), effective law enforcement can increase taxpayer compliance.

According to Alm and Torgler (2011), effective law enforcement can increase tax compliance by creating a deterrence effect for taxpayers who potentially violate regulations. In the context of taxation, law enforcement can be carried out through various actions such as active tax collection (such as warning letters, Distress Warrant, Bank Account Blocking, and Confiscation Order Letter), as well as the imposition of sanctions for taxpayers who violate regulations. According to Kirchler et al. (2008), strict and consistent law enforcement actions can increase voluntary tax compliance among taxpayers.

In research on the relationship between active tax collection actions and disbursement tax receivables, Law Enforcement Theory can be used to analyze the effectiveness of active tax collection actions in increasing taxpayer compliance in paying tax debts. Active tax collection actions, such as warning letters, Distress Warrant, Bank Account Blocking, and Confiscation Order Letter, are a form of law enforcement carried out by tax authorities to prevent and take action against taxpayers who do not comply with their tax obligations.

#### **Compliance Cost Theory**

Compliance Cost Theory emphasizes the importance of paying attention to the costs faced by taxpayers in fulfilling their tax obligations. These compliance costs can be in the form of direct costs, such as tax consulting fees, administrative costs, and tax calculation costs, as well as indirect costs, such as the time and effort required to understand tax regulations. According to Slemrod and Venkatesh (2002), high compliance costs can reduce tax compliance and increase tax avoidance.

In the context of active tax collection actions, this theory can explain that excessive or ineffective tax collection actions can increase compliance costs for taxpayers. For example, if taxpayers receive an excessive number of warning letters or Distress Warrants, they must bear the administrative costs and time to respond to these actions.

According to Evans et al. (2014), too high compliance costs can create a negative perception among taxpayers towards the tax system, which in turn can reduce their compliance.

#### **Utility Theory**

In the context of tax compliance, Utility Theory explains that taxpayers will consider the costs and benefits of complying or not complying with tax regulations. According to Allingham and Sandmo (1972), individuals will consider the risk of detection and penalties faced in determining tax compliance decisions.

Utility Theory can explain that taxpayers who have tax debt will consider the costs and benefits of paying or not paying the tax debt. Active tax collection actions, such as warning letters, Distress Warrant, Bank Account Blocking, and Confiscation Order Letter, can increase the costs faced by taxpayers if they do not comply with the obligation to pay tax debts.

According to Srinivasan (1973), active tax collection actions can increase compliance costs for taxpayers, such as penalty costs, legal costs, and reputational costs. This can encourage taxpayers to choose the action that provides the highest utility, namely paying their tax debt.

In research on the relationship between active tax collection actions and the disbursement of tax receivables, Utility Theory can be used to analyze how active tax collection actions affect the consideration of costs and benefits for taxpayers in paying their tax debts. The higher the costs faced by taxpayers due to active tax collection actions, the more likely they are to choose to pay tax debts to maximize their utility.

### **active tax collection actions Procedures**

Tax Collection is a series of actions so that the tax bearer pays off tax debts and tax collection costs by reprimanding or warning, carrying out instant and simultaneous collection, notifying Distress Warrants, carrying out confiscation, carrying out forfeitures, selling confiscated goods to find out whether the collection of Corporate Income Tax has been carried out according to procedures. applicable (Sulistyorini & Latifah, 2022).

Tax Arrears are the principal amount of tax that has not been paid based on the Tax Bill which contains the tax principal owed, Tax Underpayment Assessment Letter, Additional Underpayment Tax Assessment Letter, Rectification Decision Letter, Objection Decision Letter, Appeal Decision, and Judicial Review Decision , which causes the amount of tax still to be paid to increase, including tax that should not be returned, as regulated in the Law on General Provisions and Tax Procedures (Article 1 point 6 of Law No. 11 of 2016).

The implementation of tax collection in Indonesia is regulated in Minister of Finance Regulation Number 61 of 2023 concerning Procedures for Implementing Tax Collection on the Amount of Tax Still to be Paid.

Tax collection actions consist of issuing Warning Letters, issuing Immediate and Simultaneous Collection Orders, issuing and notifying Distress Warrants, carrying out Confiscation, selling confiscated Goods, proposing Prevention, and/or carrying out Hostage Taking (Article 5 PMK No. 61 of 2023).

The Tax Service Office issues a Warning Letter if the Tax Debt is not paid after the 7 day deadline has passed since the payment is due.

If within 21 days after the date the Warning Letter is submitted, the Tax Insurer has not paid off the Tax Debt, the Tax Service Office will issue a Distress Warrant which will be informed by the Tax Bailiff to the Tax Insurer.

If within 2 times 24 hours after the date of notification of the Distress Warrant, the Tax Insurer still does not pay off the Tax Debt, the Tax Service Office will issue an Order to carry out the Confiscation and the Tax Bailiff will carry out the Confiscation of the Tax Insurer's property.

After 14 days have passed since the Confiscation, if the Tax Insurer has not paid off the Tax Debt and Tax Collection Fees, the Tax Service Office through the State Property and Auction Service Office will announce an auction for the confiscated goods. If after 14 days have passed since the announcement of the auction, the Tax Insurer has not paid the Tax Debt and Tax Collection Fees, the Auction Officer will sell the Tax Insurer's confiscated goods through the State Property and Auction Services Office.

### **Previous Research**

The following is a summary of previous research that is still relevant to the topic the author examines.

No.	Researcher Name	Research Title	Research Variables		Research Results
			Difference	Equation	
1	Susan Grace Nainggolan Eka Prasetya Journal of Business Accounting (JABEP) - 2020	The Effect of Tax Collection with Warning Letter and Distress Warrants on the Disbursement of Tax Arrears at the East Medan Tax Service Office	No Account Blocking & COL as independent variables	Using Warning Letter and Distress Warrant as Independent Variables	Tax Collection with Warning Letter and Distress Warrants has a significant effect on the Disbursement of Tax Arrears at the East Medan Tax Service Office.
2	Diana Maryana & Fitri Lestari Sagala Accounting Journal Year XII No.02 Bandung Oct 2019	The Effect of Tax Collection with Warning Letter and Distress Warrants on the Effectiveness of Tax Disbursement of Tax Arrears (Case Study at Majalaya Primary Tax Service Office)	No Account Blocking & COL as independent variables	Using Warning Letter and Distress Warrant as Independent Variables	Tax Collection through a Warning Letter and a Distress Warrant have a significant impact on the Effectiveness of Tax Arrears Disbursement. The combination of the two simultaneously also has a significant effect.
3	Farida Khairani Lubis JRAM (Journal of Multiparadigm Accounting Research) 2019	The Effect of Active Tax Collection on Tax Revenue at the Tax Service Office Pratama Medan Belawan	No Account Blocking & COL as independent variables	Using Warning Letter and Distress Warrant as Independent Variables	Warning Letter has an impact on the receipt of tax arrears at KPP Pratama Medan Belawan. Likewise, the Distress Warrant also has an effect. The combination of Warning Letter and Distress Warrants together also has an impact on the receipt of tax arrears at the KPP Pratama Medan Belawan.
4	Masrullah, Sri Mulyaningsih, and Endang Winarsih Mirai Manajemen Journal Vol 7, No 1 (2022)	The Effect of Warning Letter and Distress Warrants on the Effectiveness of Tax Disbursement of Tax Arrears (Case Study at the Primary Tax Service Office of Bulukumba Regency in 2019-2021)	No Account Blocking & COL as independent variables	Using Warning Letter and Distress Warrant as Independent Variables	Warning Letter has no positive effect on the effectiveness of tax arrears disbursement. the disbursement of tax arrears and Distress Warrants have a significant positive effect on the the effectiveness of disbursement of tax arrears.
5	Viany Dwi Nur Cahya, Deden Edwar Yokeu Bernardin, and Risza Chrisyaniar in Journal of Management Science, Vol. 2 No. 2 August 2020	The Effect of Warning letters on the Disbursement of MPN Tax Arrears on Determination through Distress Warrants as an Intervening Variable at KPP Pratama Bandung	Distress Warrant Becomes a Mediating Variable	Using Warning Letter as an Independent Variable	There is a negative direct effect of the disbursement of revenue tax arrears on the assessment on the warning letter, and there is a positive indirect effect. Intermediate variables do not have a significant effect on the disbursement of MPN tax arrears on the assessment.

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Table 2.1 Descriptive Statistics Test Results

Source: Output SPSS 26, Secondary Data Processed

### Novelty of the Research

Based on the previous research that has been discussed, this research position has several uniqueness and contributions that can be offered in enriching the literature on the relationship between active tax collection actions and the disbursement of tax receivables.

1. Using all active tax collection activities as independent variables

Previous research related to the disbursement of tax receivables has not discussed the four tax collection activities as a whole. This research will thoroughly analyze the relationship between all types of active tax collection actions (such as warning letters, forced letters, asset seizures, etc.) and the level of tax receivable disbursement. This may provide more detailed insight into the effectiveness of each collection action in increasing tax receivable revenue.

2. Comparison with Other Tax Office Areas

This research can also be utilized to compare the effectiveness of active tax collection actions between the Tax Office Working Areas studied and other Tax Office Areas. This can provide perspective and learning from best practices in the Tax Office region in conducting effective active tax collection actions.

3. Analysis of Challenges and Policy Recommendations

In addition to analyzing the relationship between active tax collection actions and the disbursement of tax receivables, this research can also formulate policy recommendations or strategies that can be implemented to improve the effectiveness of tax collection in the future.

### Hypothesis

The following research has the following hypothesis:

**H1: Warning Letters have a positive and significant effect on disbursement of receivables.**

**H2: Distress Warrant letters have a positive and significant effect on disbursement of receivables.**

**H3: Bank account blocking has a positive and significant effect on disbursement of receivables.**

**H4: COL has a positive and significant effect on disbursement of receivables.**

**H5: Warning Letters, Distress Warrant, Bank Account Blocking, and COL simultaneously have a significant effect on disbursement of receivables.**

### RESEARCH METHOD (Calibri Light 11, Bold, 1.5 spaced, 4 pt spacing before, 2 pt spacing after)

The research method is a series of activities in seeking the truth of a research study, which begins with a thought that forms a problem formulation to give rise to an initial hypothesis, with the help

and perception of previous research, so that the research can be processed and analyzed which ultimately forms a conclusion (Sahir, 2021).

#### Data Selection and Collection Methods

This research was carried out at Purbalingga Tax Office which is located at Jalan Letjen S Parman Number 43, Bancar Village, Purbalingga District, Purbalingga Regency, Central Java Province. This type of research is quantitative descriptive.

The population used as an independent variable is Warning Letters, Distress Warrants, Bank Blockings, and COLs issued by Tax Bailiffs during 2020 to 2023. The dependent variable of this research is Disbursement of tax arrears. This research uses a saturated sample so that the entire population is the sample used for research so that there are 192 independent variables and 48 moderating variables, and there are 48 dependent variables.

#### Research design

The research design can be seen in the image below:

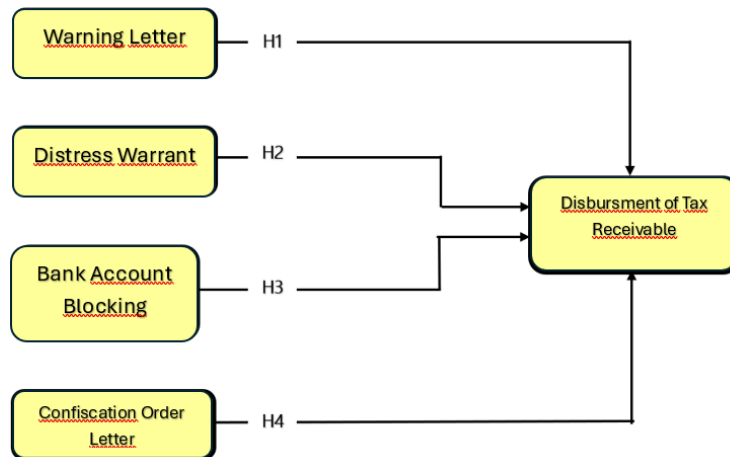


Figure 3.1 Research Design  
Source : Processed by Researcher

#### Operational Definition of Variables

##### Warning Letter (X1)

A letter of warning is a letter issued by an official to reprimand or warn taxpayers to pay off their tax debt (Article 1 number 15 PMK No. 61 of 2023). This variable is measured based on the Warning Letter number issued by Purbalingga Tax Office

##### Distress Warrant (X2)

A Distress Warrant is an order to pay Tax Debts and Tax Collection Fees (Article 1 number 16 PMK No. 61 of 2023). This variable is measured based on the number of Distress Warrants submitted to Taxpayers.

##### Bank Account Blocking (X3)

Blocking is an action to safeguard property belonging to the Tax Insurer which is managed by Financial Services Institutions, Other Financial Services Institutions, and/or Other Entities, which includes accounts for banks (Article 1 number 27 PMK No. 61 of 2023). This variable is measured based on the number of bank account blocking actions that have been carried out by Purbalingga Tax Office tax bailiffs.



#### Confiscation Order Letter (COL) (X4)

Confiscation is the Tax Bailiff's action 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 (Article 1 number 18 PMK No. 61 of 2023).

#### Disbursement of Tax Receivables (Y)

Disbursement of Tax Receivables means Tax Debts owned by Taxpayers that have been paid. Tax debt is Tax that still has to be paid including administrative sanctions in the form of interest, fines or increases stated in the Tax assessment letter or similar letter based on the provisions of tax laws and regulations (Article 1 number 13 PMK No. 61 of 2023). This variable is measured based on the amount of Tax Debt that has been paid by Taxpayers at Purbalingga Tax Office.

#### Data analysis method

##### Multiple Linear Regression Test

The analysis used by researchers to test the effect of Warning Letters, Distress Warrants, Bank Account Blocking, and COL on the Disbursement of Tax Receivables uses Multiple Linear Regression Analysis. As a calculation tool, researchers used IBM SPSS Statistics 26 software. The multiple linear regression model used was:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + e$$

Information :

Y = Disbursement of Tax Receivables

a = Constant

b1 – b4 = Regression Coefficient

X1 = Warning Letter

X2 = Distress Warrant

X3 = Bank Account Blocking

X4 = Warrant to Execute Confiscation (COL)

e = Error Value

Hypothesis testing is carried out to prove whether the Independent Variable influences the Dependent Variable which can be seen from the t test (Partial) and F Test (Simultaneous).

#### RESULTS AND DISCUSSION (Calibri Light 11, Bold, 1.5 spaced, 4 pt spacing before, 2 pt spacing after)

After carrying out a thorough data processing process related to the relevant independent variables, the researcher obtained the results in table 4.1 with the following explanation:

##### Descriptive Statistics

Based on the Descriptive Statistics Test Results in table 4.1, the following table of data distribution is obtained:

<i>Information</i>	<i>N</i>	<i>Minimum</i>	<i>Maximum</i>	<i>Average</i>	<i>Standar Deviation</i>
<i>Warning Letter</i>	48	0	3.319	730,25	718,85
<i>Distress Warrant</i>	48	0	1.036	116,73	177,92

<i>Bank Account Blocking</i>	48	0	18	2,67	4,64
<i>Warrant to Execute Confiscation</i>	48	0	25	4,58	6,67
<i>Disbursement of tax receivables</i>	48	237.613.593,19	685.536.381,96	365.649.289,02	115.161.106,62
<i>Valid N</i>	48				

Table 4.1 Descriptive Statistics Test Results  
Source : Output SPSS 26, Secondary Data Processed

### Descriptive Statistics

Based on the Descriptive Statistics Test Results in table 4.1, the following picture of data distribution is obtained:

#### Warning Letter (X1):

Based on table 4.1, the letter of warning has a total of 48 data, where the minimum value is 0 (zero) and the maximum value is 3,319, with an average value of 730.25 each month with a standard deviation of 718.85.

#### Distress Warrant (X2):

Based on the data distribution, the Distress Warrant has a total of 48 data, where the minimum value is 0 (zero) and the maximum value is 1,036, with an average value of 116.73 per month with a standard deviation of 177.92.

#### Bank Account Blocking (X3):

Based on the distribution of data, Bank Account Blocking has a total of 48 data, where the minimum value is 0 (zero) and the maximum value is 18, with an average value of 2.67 each month with a standard deviation of 4.64.

#### Warrant to Execute Confiscation (X4):

Based on table 4.1, COL has a total of 48 data where the minimum value is 0 (zero) and the maximum value is 25, with an average value of 4.58 each month with a standard deviation of 6.67.

#### Disbursement of Tax Receivables (Y):

Based on the data in table 4.1, it is known that Disbursement of Tax Receivables has 48 data sets, where the minimum value is 237,613,593.19 and the maximum value is 685,536,381.96, with an average value of 365,649,289.02 each month with a standard deviation of 115,161,106.62.

### Classic Assumption Test

#### Multicollinearity Test (Tolerance and VIF)

Model	Coefficients <sup>a</sup>			t	Sig.	Collinearity Statistics	
	Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta			Tolerance	VIF
1 (Constant)	279011670,935	13178096,073		21,172	,000		
Warning Letter	30152,938	10450,456	,188	2,885	,006	,922	1,085
Distress Warrant	-150265,233	44469,577	-,232	-3,379	,002	,831	1,204
Bank Account Blocking	3673238,965	1800707,772	,148	2,040	,048	,744	1,343
Warrant to Execute Confiscation	15788392,687	1224168,118	,914	12,897	,000	,781	1,281

a. Dependent Variable: Disbursement of tax receivable

Table 4.2 Multicollinearity Test Results

Sumber : Output SPSS 26, Secondary Data Processed

Based on the data in table 4.2, it is known that the Tolerance value is  $> 0.100$  and the VIF value is  $< 10.00$ , so it can be concluded that the data distribution does not experience symptoms of multicollinearity.

#### Normality Test (Kolmogorov Smirnov)

Researchers conducted a Normality Test and produced data as in the table below.

##### *One-Sample Kolmogorov-Smirnov Test*

		Unstandardized Residual
N		48
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	1450,86956459
Most Extreme Differences	Absolute	,108
	Positive	,108
	Negative	-,078
Test Statistic		,108
Asymp. Sig. (2-tailed)		,200 <sup>c,d</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Table 4.3 Normality Test Results

Source: SPSS 26 Output, Processed Secondary Data

Based on table 4.3, information is obtained that the significance value of Asymp. Sig is 0.200 ( $> 0.05$ ) so it is concluded that the data is normally distributed.

#### Heteroscedasticity Test (Glejser Test)

Researchers have carried out a heteroscedasticity test using the Glejser test method and obtained results according to table 4.3 below.

	Model	t	Sig.
1	(Constant)	5,216	,000
	Warning Letter	-1,530	,133
	Distress Warrant	-,659	,513
	Bank Account Blocking	-,911	,367
	Warrant to Execute Confiscation	1,139	,261

a. Dependent Variable: ABS\_RES

Tabel 4.3 Normality Test Results (Glejser Test)

Source: SPSS 26 Output, Processed Secondary Data

Based on the results of the Normality Test, significant data values were obtained for Warning Letters of 0.133 ( $>0.05$ ), Distress Warrants of 0.513 ( $>0.05$ ), Bank Account Blocking of 0.367 ( $>0.05$ ), and COL of 0.261 ( $>0.05$ ). Because all significant values are above 0.05, it is concluded that there are no symptoms of heteroscedasticity in the regression model.

**Model Summary<sup>b</sup>**

R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
,217a	0,047	-0,044	118905318,82	<b>1,742</b>

redictors: (Constant), Warning Letter, Distress Warrant, nk Account Blocking, Warrant to Execute Confiscation

b. Dependent Variable: Y2

Tabel 4.4 Autocorrelation Test Results (Durbin Watson)

Source: SPSS 26 Output, Processed Secondary Data

**Uji Auto Korelasi (Durbin Watson)**

From table 4.4, the d value is 1.742. Based on the numbers from the Durbin Watson table for  $N=48$ , the value  $dL=1.3619$  &  $dU=1.7206$  is obtained. Because  $dU < d < 4-d$ , it is concluded that in the regression model there is no case of autocorrelation.

### Analysis of Multiple Linear Regression Equations

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	<b>279011670,935</b>	13178096,073		21,172	,000
Warning Letter	<b>30152,938</b>	10450,456	,188	<b>2,885</b>	,006
Distress Warrant	<b>-150265,233</b>	44469,577	-,232	<b>-3,379</b>	,002
Bank Account Blocking	<b>3673238,965</b>	1800707,772	,148	<b>2,040</b>	,048
Warrant to Execute Confiscation	<b>15788392,687</b>	1224168,118	,914	<b>12,897</b>	,000

a. Dependent Variable: Disbursement of tax receivable

Tabel 4.5 Multiple Regression Test Results

The multiple linear regression equation in this research is:

$$Y = 279,011,670.935 + 30,152.938 * X_1 - 150,265,233 * X_2 + 3,673,238,965 * X_3 + 15,788,392.687 * X_4$$

Based on the multiple linear regression equation above, it can be analyzed as follows:

A constant of 279,011,670.935 means that if there is no active collection activity, the value of disbursement of tax receivables is 279,011,670.935.

The coefficient value of the Warning Letter is 30,152,938 and is positive, which means that every increase in active collection with a Warning Letter of 1 (one) will result in the disbursement of tax arrears increasing by 30,152,938.

The coefficient value of a Distress Warrant is 150,265.233 and is negative, which means that every increase in active collection with a Distress Warrant of 1 (one) will result in the disbursement of tax arrears decreasing by 150,265.233.

The coefficient value for Bank Account Blocking is 3,673,238.965 and is positive, which means that every increase in active collection by Bank Account Blocking by 1 (one) will result in the disbursement of tax arrears increasing by 3,673,238,965

The Warrant to Execute Confiscation coefficient value is 15,788,392.687 and is positive, which means that every increase in active billing with Warrant to Execute Confiscation by 1 (one) will result in the disbursement of tax arrears increasing by 15,788,392,687

### Hypothesis Test Results

#### Partial Test (t Test)

The purpose of this t-test (t-test) is to evaluate the partial impact of individual independent variables, namely Tax Collection with Warning Letters, Distress Warrants, Bank Account Blocking, and COL on the dependent variable, namely Disbursement of Tax Arrears. This t test also functions to test the independent variable that most significantly influences the disbursement of tax receivables.

The t-table reference number for a probability of 0.05 with degrees of freedom (df) = N – K - 1 = 48 – 4 – 1 = 43 is 2.01669. The criteria for testing the t-count against the t-table are as follows:

If the t value is positive

t-count > t-table then H<sub>0</sub> is rejected and H<sub>a</sub> is accepted (influential)

t-count < t-table then H<sub>0</sub> is accepted and H<sub>a</sub> is rejected (no effect)

If the t value is negative

t-count < negative t-table then H<sub>0</sub> is rejected and H<sub>a</sub> is accepted (influential)

t-count > negative t-table then H<sub>0</sub> is accepted and H<sub>a</sub> is rejected (no effect)

Based on table 4.5, the results of hypothesis testing using the partial test (t test) show the following results:

- Variable X1 - (Warning Letter) has a calculated t-value of 2.885 which is greater than the t-table of 2.01669 and has a significant value of 0.006 (<0.05) so it can be concluded that the Reprimand Letter has a significant and positive influence on the disbursement of tax receivables.
- Variable X2 (Distress Warrant) has a t-count value of -3.379 which is smaller than the t-table -2.01669 and has a significant value of 0.002 (<0.05) so it can be concluded that the Distress Warrant has a significant and negative influence on the disbursement of tax receivables.
- Variable X3 (Bank Account Blocking) has a calculated t-value of 2.040 which is greater than the t-table 2.01669 and has a significant value of 0.048 (<0.05) so it can be concluded that Bank Account Blocking has a significant and positive influence on the disbursement of tax receivables.
- Variable X4 (COL) has a calculated t-value of 12.897 which is greater than the t-table of 2.01669 and has a significant value of 0.000 (<0.05) so it can be concluded that COL has a significant and positive influence on the disbursement of tax receivables.
- From the t test results, it can be seen that of the four independent variables, the one that has the most influence is Variable X4 (COL), namely with a t-value of 12.897.

### Simultaneous Test (F Test)

The F test aims to evaluate how the influence of independent variables, such as Tax Collection with Warning Letters, Distress Warrants, Bank Account Blocking, and COL simultaneously

		ANOVA <sup>a</sup>				
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5181987775338 90620,000	<b>4</b>	1295496943834 72656,000	<b>52,994</b>	,000 <sup>b</sup>
	Residual	1051190049736 23984,000	<b>43</b>	2444628022642 418,000		
	Total	6233177825075 14620,000	47			

a. Dependent Variable: Disbursement of tax receivable

b. Predictors: (Constant), COL, Distress Warrant, Warning Letter, Bank Account Blocking

Table 4.6 F Test Results

Source: SPSS 26 Output, Processed Secondary Data

influences the dependent variable Tax Arrears Disbursement. The F Test results can be seen in table 4.6 below:

The criteria for testing F-count against F-table are as follows:

F-count > F-table then H<sub>0</sub> is rejected and H<sub>a</sub> is accepted (influential)

F-count < F-table then H<sub>0</sub> is accepted and H<sub>a</sub> is rejected (no effect)

Based on table 4.6, it is known that the F-calculated value is 52.994. Apart from that, from the table it is known that the values DF<sub>1</sub>=4 and DF<sub>2</sub>=43, the F-Table value is 2.588836. Because F-count (52.994) > F-table (2.588836) then H<sub>a</sub> is received and active tax collection with Warning Letters, Distress Warrants, Bank Account Blocking, and COL simultaneously or simultaneously has a significant effect on the disbursement of tax receivables at Purbalingga Tax Office .

### Coefficient of Determination

The Adjusted R Square value can be seen in table 4.7 below :

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,912 <sup>a</sup>	,831	,816	49443179,73839

a. Predictors: (Constant), COL, Distress Warrant, Warning Letter, Bank Account Blocking

Table 4.7 Research Summary Model

Source: SPSS 26 Output, Processed Secondary Data

From table 4.7 it can be seen that the Adjusted R Square value is 0.816. This explains that 81.6% of the disbursement of tax receivables at Purbalingga Tax Office can be explained by the variables Warning Letter, Distress Warrant, Bank Account Blocking, and COL, while the remaining 18.4% is influenced by variables not examined in this research.

### **CONCLUSION (Calibri Light 11, Bold, 1.5 spaced, 4 pt spacing before, 2 pt spacing after)**

This research concludes based on the results of the t test that active collection actions with warning letters have a positive relationship and have a significant effect. Active collection actions with Distress Warrants have a significant but negative influence on the disbursement of tax receivables. Collection actions by blocking bank accounts have a positive and significant impact. Active collection actions with COL have a positive and significant influence.

Warning Letter and Distress Warrant have a significant impact on the disbursement of tax receivables, this is in accordance with previous research conducted by Susan (2020), Diana and Furti (2019), Firdian and Ade (2022), and Farida 2019 which state that Warning Letter and Distress Warrant have a significant effect on the disbursement of tax arrears both partially and jointly.

Based on the results of the t test, the variable has the highest and most positive influence value is variable **X4 Confiscation Order Letter(COL)**.

Based on the results of the F Test, the four variables simultaneously have a significant influence on the disbursement of tax receivables. This research has a coefficient of determination

value of 81.6%, which means that the disbursement of tax arrears can be explained through four variables (Letter of Reprimand, Letter of Force, Bank Account Blocking, COL), while 18.4% is influenced by causes outside this research model.

#### **Research Recommendations**

Based on the findings of this study, the following are some suggestions that can be given:

1. Tax authorities should prioritize and optimize the use of collection actions that have the most significant impact on tax disbursements in their tax collection strategies.
2. Resource allocation (human, budget, incentives, etc.) can be focused on collection actions that are proven to be most effective.
3. Socialization and training can be provided to tax bailiffs so that they can implement these actions properly.

#### **Limitation of the Research**

This research has limitations which include:

1. This research is limited to the work area of the Purbalingga tax office so that the findings of this study may not be directly generalizable to other regions or countries because differences in the context of tax regulations, legal systems, and taxpayer characteristics can differ significantly between regions or countries.
2. Other Unmeasured Variables There may be other unmeasured variables in this study that could also affect the relationship between active tax collection actions and the disbursement of tax receivables, such as character, income, cultural, social, or political factors specific to the research area.
3. Research Design Depending on the research design used (quantitative or qualitative), there may be limitations in terms of variable measurement, sample size, or data interpretation that may affect the accuracy of the research findings.

By recognizing these limitations, future research can take appropriate mitigation measures, such as expanding data sources, using robust analytical methods, and interpreting findings with caution. In addition, these limitations can also be an opportunity for further research in the future.

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