

**The Effectiveness of Tax Collection with Reprimand Letters and  
Forced Letters in Tax Revenue  
at the Garut Pratama Tax Service Office**

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**Abstract:** *This study aims to analyze the effectiveness of tax collection with a letter of reprimand and a letter of force in tax revenue at the Garut Primary Tax Service Office in 2019-2022. The method used is descriptive qualitative, the data sources are primary and secondary. Data collection techniques using library research, interviews and documentation. While data analysis techniques with data reduction, data presentation and verification. Data validity techniques in this study are extended observation and increased persistence. The result of the research is that the level of effectiveness of the use of warning letters and forced letters in the collection of tax arrears at the Garut Primary Tax Service Office from 2019 to 2022 is still classified as ineffective.*

**Keywords:** *Effectiveness, warning letters, forced letters, tax arrears, tax collection*

## 1 Introduction

The government is making changes in interrelated tax policies, administration, and regulations with the aim of achieving optimal tax revenue. The government has appointed the Director General of Taxes as the executor of the law, which includes the tasks of tax audit, investigation, and collection. As part of the effort to increase the amount of incoming taxes, the Director General of Taxes utilizes various methods apart from voluntary efforts in paying taxes. Although the increase in tax revenue is still faced with a variety of diverse hurdles. In a short period of time, one significant issue is the increase in tax arrears, whether it is caused by tax evasion or the inability to settle unpaid taxes.

The following understanding of Tax Avoidance according to Tambahani et al (2021) is tax avoidance in a legal and unlawful way is a safe choice for taxpayers, using methods and procedures that usually take advantage of weaknesses in tax rules to reduce the amount of tax payments required. However, efforts to avoid these taxes are detrimental to the state if they result in overly aggressive activities, because they can reduce state revenues.

**Table 1.1**  
**Target and Realization of Letters of Reprimand and Forced Letters in the Year 2019-2022**

Year	Collection Revenue Target	Warning Letter Target Sheet	Warning Letter Realization Sheet	Realization of Letter of Reprimand	Target Sheet of Force Letter	Forced Letter Realization Sheet	Forced Letter Realization
2019	9.843.189.000	-	5.786	1.574.770.212	-	1.269	1.526.961.051
2020	24.911.849.105	-	1.845	1.289.169.798	401	632	934.291.809
2021	11.130.345.397	2.300	2.862	3.428.271.317	1.100	1.121	1.918.497.750
2022	6.314.091.000	3.330	4.675	3.994.245.895	842	1.043	835.220.331

Source: Garut Pratama Tax Service Office, 2024

Based on table 1.1 above, the tax revenue target in 2019 at the Garut Pratama Tax Office was Rp. 9,843,189,000 while the realization was with 5,786 letters of reprimand amounting to Rp. 1,574,770,212 and with 1,269 forced letters amounting to Rp. 1,526,961.051, in 2020 there was an increase in the collection target of IDR. 24,911,849,105 with the realization of revenue with 1,845 pieces of warning letters amounting to IDR. 1,289,169,798 and revenue with 632 pieces of forced letters amounting to IDR. 934,291,809, in 2021 the collection target decreased by an amount of IDR. 11,130,345,397 and the revenue realized with 2,862 pieces of warning letters is IDR. 3,428,271,317 while the revenue realized with 1,121 pieces of forced letters is IDR. 1,918,497. In 2022, the tax revenue target at the Garut Pratama Tax Office is smaller, namely Rp. 6,314,091,000 with the realization of revenue obtained from 4,675 letters of reprimand amounting to Rp. 3,994,245,895 and revenue obtained from 1,043 forced letters amounting to Rp. 835,220,331. Thus, overall the realization of tax revenue with letters of warning and forced letters is able to improve the smaller collection target compared to the surge in 2020. However, in the realization of revenue it is still not achieved in accordance with what is targeted each year.

The thing that must be overcome in the various obstacles faced is to make collection efforts based on a strong legal basis and is obligatory. One important strategy in collecting is to

send a warning letter to the party who has arrears, if the warning letter still does not pay then do the collection immediately and at once. If the person who has to pay the tax still does not comply with the rules, a written and continuous notification will be given until confiscation, detention and marketing of goods that have been seized in accordance with the regulations of Law No. 19 of 2000 (Sari & Suwandi, 2022).

According to the research results of Tiara Wijayanti and Primandita Fitriandi (2022), tax collection through forced letters has no impact on tax revenues, as does the research of Lestari, S.H et.al (2022). This is inversely proportional to research by Firdian Aditya Putra and Ade Imam Muslim (2022)

It is hoped that the collection with a warning letter and a forced letter can make taxpayers realize their responsibility in complying with their obligations to pay taxes. Delays in tax payments also cause tax revenue to not reach the set target and this is related to a decrease in tax revenue. The effectiveness of tax collection can be measured by the success rate of the Tax Office in achieving the predetermined tax revenue target, based on the results of tax collection that has been achieved, namely how successful the Tax Office is in achieving the previously set target.

Based on the description that has been explained, the researcher wants to investigate the success of the tax collection method used by the Garut Primary Tax Service Office, especially in resolving tax arrears using warning letters and forced letters. Researchers are also interested in knowing whether this method can increase tax revenue to the maximum. Therefore, the researcher plans to compile a study entitled “The Effectiveness of Tax Collection with Reprimand Letters and Forced Letters in Tax Revenue at the Garut Primary Tax Service Office”.

## **2. Literature Review**

### **2.1 Definition of Tax**

According to Taxation Law Number 16 of 2009, which regulates the Discipline and Procedures of Taxation, it is stated that taxes are payment obligations that must be submitted to the government by individuals or business entities in accordance with applicable legal provisions. This payment is not accompanied by direct benefits and will be used for the benefit of the State in an effort to achieve public welfare. According to Prof. Dr. Rochmat Soemitro, S. H., (Mardiasmo, 2019) is as follows: “Taxes are contributions that must be made by residents to the government in accordance with applicable regulations, and no direct return can be recorded and used to finance public purposes”.

#### **Tax Function**

According to (Mardiasmo, 2019: 4) There are two objectives of taxes, namely as follows

1. The budget acts as capital utilized by the government to support its expenditures.
2. Regulation has an important role in regulating or enforcing government policies in the social and economic sectors
3. Financial stability assists the government in implementing policies aimed at maintaining price stability so that the inflation rate can be controlled.
4. The income obtained by the government from taxes is not only used to finance general public needs, but also for economic development that can create employment opportunities and increase population income.

### **2.2 Effectiveness**

According to Mardiasmo in (Evantry et al., 2022) The success of an organization in achieving its goals can be measured by the level of efficiency achieved. If an institution succeeds in achieving its goals, then the institution can be called operating efficiently. To assess the effectiveness of an organization, it is necessary to have indicators that can be used as benchmarks to determine the extent of the object's performance.

Based on (Elda & Mursalin, n.d. 2020) Measurement of the efficiency of the use of warning letters and forced letters can be done by calculating the success ratio, which is expressed

in the following formula:

$$\text{Effectiveness Level} = \frac{\text{amount of Billing Realization Paid}}{\text{Number of Bills Issued}} \times 100\%$$

The results of the calculation of the effectiveness level have several criteria that can be used to assess the effectiveness of the tax collection process using the method of sending warning letters and forced letters. The more the efficiency level increases, the more efficient it is in conducting tax collection by sending as many warning letters and collection letters as possible. If the size decreases, then the ability to collect taxes using warning letters and collection letters will decrease in effectiveness.

### 2.3 Tax Collection

Tax collection is a series of steps to ensure payment of tax debts by taxpayers immediately and at once, this includes sending Mandatory Letters, recommending preventive measures, stages of the confiscation process, detention, and auctioning of goods that have been confiscated. (Mardiasmo, 2019)

(Evantry et al., 2022) Based on the KUP Law, the tax collection stage begins with the issuance of the billing basis, and continues with the permission to issue a warning letter. This regulation is stipulated in Law No. 6 of 1983 concerning General Procedures for Taxation which has been revised most recently in Law No. 7 of 2021 concerning Unification of Taxation Regulations. After the warning letter has passed the specified time limit, the next action is to issue a forced letter. If a person who has to pay taxes does not pay them after receiving a letter of force, then an asset confiscation action will be taken which will then be auctioned to settle the tax debt that is still unpaid by the taxpayer. (Basrowi, 2019) said that tax collection would have a good impact on tax revenues.

### Tax Collection Action

**Table 2.1 Tax Collection Actions**

No	Stages of Collection Activities	Activity Time	Legal Basis
1	Issuance of a written warning or warning letter or similar document	On the seventh day after the expiration of the tax payment due date, if the taxpayer fails to settle the tax debt.	Articles 8 and 11 no. 85/TMK 03/2010
2	Issuance of a Writ of Compulsion	Within 21 days after receiving a warning letter or similar letter, if the taxpayer still has not paid the tax debt.	Article 7 of the Law on Tax Collection by Writ of Compulsion and articles 15 through 23 of No. 85/PMK. 03/2010
3	Issuance of seizure warrant	After two days, a forced notice has been sent to the taxpayer and the tax liability has still not been settled.	Article 12 of the Law on Tax Collection by Writ of Compulsion
4	Auction announcement	After two weeks had passed since the seizure, however, the contributors still had to pay their tax arrears.	Article 26 no. 85/PMK. 03/2010

## **2.4 Overview of Tax Collection with Letter of Reprimand**

### **Letter of Reprimand**

The sending of a Warning Letter is the beginning of the tax collection process so that it becomes a reference for further tax collection steps such as sending a Forced Letter and so on. A warning letter is an official document issued by the authority to remind taxpayers to immediately settle their tax obligations (Sari & Suwandi, 2022). Article 8 paragraph (2) of the State Tax Management Law states that taxpayers are obliged to receive a written notice or similar letter if they do not pay their tax debts in accordance with the specified deadline. According to Article 1 paragraph 10 of the Tax Collection Law, Officials have the authority to expressly issue a Letter of Reprimand, Warning Letter, or similar document to warn taxpayers to immediately settle their tax obligations

### **Issuance of Letter of Reprimand**

A warning letter is issued with the intention of alerting an individual or company to pay outstanding taxes immediately after the due date. A warning letter, or similar document, is a form of official letter issued by the competent authority. In the guidelines of the General Provisions of Taxation, the implementation of tax collection is carried out by issuing a written notice by the Head of the Directorate General of Taxes. Approval from the Directorate General of Taxes to allow taxpayers to make tax payments in installments or postponed will make tax collection efforts not carried out, if the taxpayer violates the agreement. Research conducted by (Ika Rahmawati and Bestari, 2023) the results stated that a warning letter had a positive effect on tax revenues

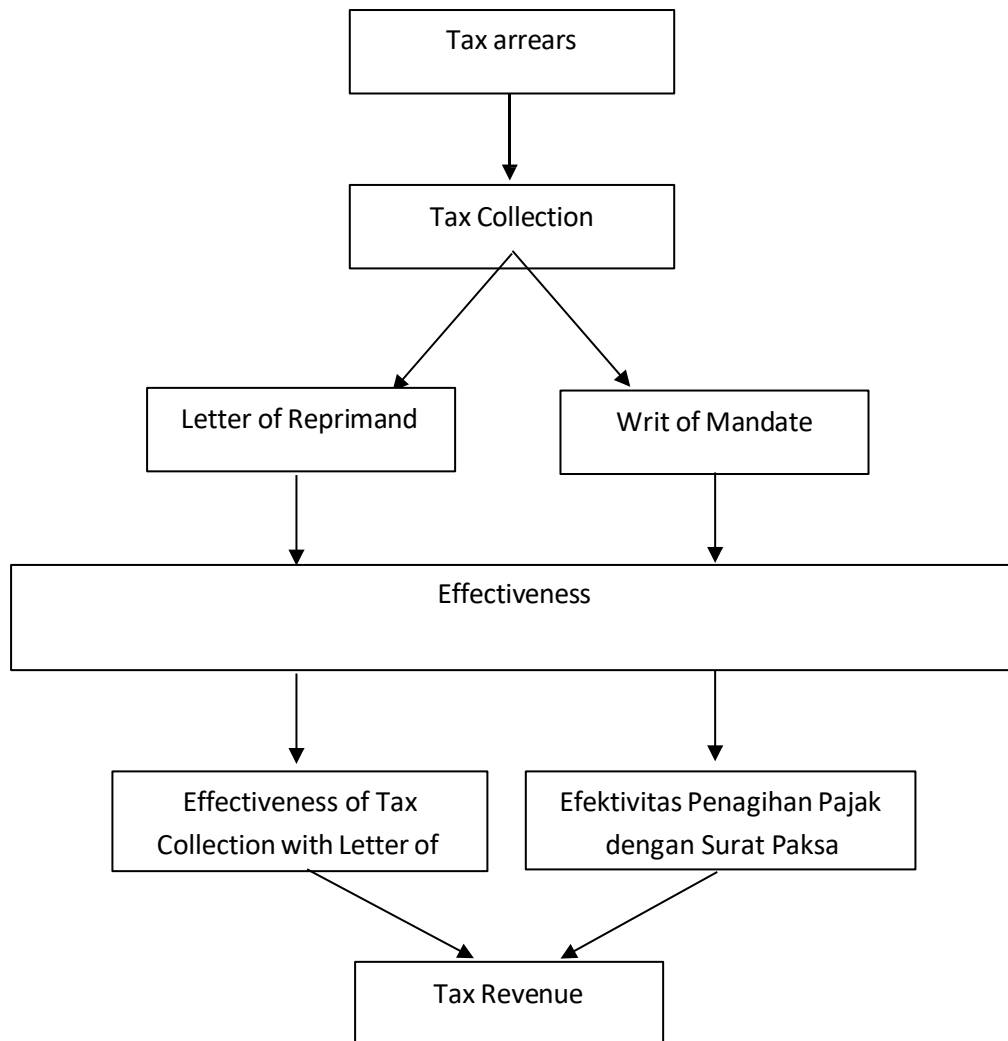
## **2.5 Writ of Mandate**

A reminder letter is an official document issued because of tax obligations that have not been completed according to the tax notice, there are unpaid tax collection letters and unfulfilled tax notices, correction letters, objection letters, and appeal decisions (Sari & Suwandi, 2022). The result of the re-evaluation is an increase in the amount of tax that has not been paid or must be completed immediately by the taxpayer within a predetermined time. Official Announcements are issued by authorized officials and delivered directly by collection officers to people who have to pay taxes. A Tax Officer is a person who is responsible for making tax payments which includes tasks such as direct tax collection, giving notices of Surat Paksa, confiscating property, and taking hostages. The first research was by Jaya and Supriyadi (2021) focus on the effectiveness of tax collection with forced letter, Warrant to Execute Confiscation

## **2.6 Tax Revenue**

(According to Chairil Anwar Pohan, 2020) Tax revenue is the main and most dominant contribution in financing the state budget, so it can be considered the largest financial source for the State. Meanwhile, according to (Siti Kurnia Rahayu, 2020) Tax revenue refers to the collection of funds from various types of taxes such as central taxes, customs duties, local taxes, and levy payments for regions. According to (Juliani, 2020), the tax revenue indicator is the realization of tax revenue which can be used as a research object to see the amount of realized tax revenue each year.

## 2.7 Framework of Thought



**Figure 2.1 Research Paradigm**

## 3. Research Methods

The definition of qualitative research methods based on (Albi Anggito and Johan Setiawan, 2018) “Qualitative research involves collecting data in a natural environment to understand the phenomena that are happening by using researchers as the main tool for sampling. Data is collected purposefully and comprehensively, and collection techniques are carried out by combining various methods. Data analysis is through an inductive/qualitative approach and findings from qualitative studies aim to find significant meaning, identify features, develop concepts of phenomena, and formulate hypotheses (Sugiyono, 2019). Qualitative data was used as the type of information analyzed in this study. Qualitative data used in this study includes information about the objectives and achievements of tax revenue through the method of using warning letters and collection letters at the Garut Primary Tax Service Office.

In this research, information was collected directly from the research location using interviews with research respondents. Researchers obtained primary data by directly interacting with respondents at the Garut Pratama Tax Service Office, namely the bailiff section. The author obtained secondary data from an application belonging to the Directorate General of Taxes

#### 4. Research Results and Discussion Research Results

**Table 4.1**  
**Tax Collection with Letter of Reprimand and Forced Letter 2019-2022**

Year	Nominal	Increase (Decrease)
		Nominal
2019	9.843.189.000	-
2020	24.911.849.397	-15.068.660.105
2021	11.130.345.397	13.781.503.709
2022	6.314.091.000	4.816.254.397

*Source: Garut Pratama Tax Service Office*

Based on the data in table 4. 1.1, tax collection through the Reprimand Letter Method and Forced Letter Method fluctuates every year. In 2019 the tax collection target at the KPP Pratama Garut was Rp. 9,843,189,000 then in 2020 experienced a collection target that was quite high compared to the previous year, namely Rp. 24,911,849,105, meaning an increase in the target of Rp. 15,068,660,105. In 2021, the target decreased to Rp. 11,130,345,397, which means a decrease of Rp. 13,781,503,708 from the previous year. Then in 2022 experienced a decrease in the tax collection target to Rp. 6,314,091,000 which is a decrease of Rp. 4,816,254,397 smaller than the previous year.

**Table 4.2**  
**Receipt of Tax Arrears with Forced Letters at the Garut Pratama Tax Service Office 2018-2022**

Year	Sheet	Nominal	Increase (Decrease)	
			Lembar	Nominal
2019	1269	1.526.961.051	-	-
2020	632	934.291.809	637	592.669.242
2021	1121	1.918.497.750	-489	-984.205.941
2022	1043	835.220.331	78	1.083.277.419

*Source: Garut Pratama Tax Service Office*

According to the data in table 4.2, the results of tax collection through the Surat Paksa method are generally still below the predetermined target. At the beginning of 2019, there were 1. 269 pieces of Forced Letters that have been issued with a nominal value of Rp. 1,526,961,051. In the following year in 2020, the Forced Letters issued experienced a fairly good decline, namely 632 sheets issued with a nominal value of Rp. 934,291,809, meaning that there was a decrease of 637 pieces of forced collection letters with a total of Rp. “The 592669242 figure is a significant increase from the previous year. “2021 witnessed an increase in the number of Surat Paksa issued, reaching a figure of 1. 121 sheets with a value of Rp. 1,918,497,750, indicating an increase in the number of Surat Paksa issued by 489 sheets and an increase in the amount of money of Rp. 984205941 higher than the previous year. And in the final year of the study there was a decrease in the number of Forced Letters issued, this can be seen in 2022 with the number of sheets issued 1,043 with a nominal amount of Rp. 839,220,331, which means a decrease in nominal sheets of 78 sheets with a nominal amount of Rp. 1,083,277,419 from the previous year.

**Table 4.3**  
**Payment of Letter of Reprimand and Forced Letter at the Garut Primary Tax Service Office in 2019-2022**

Year	Realization of Letter of Reprimand	Forced Letter Realization	Realization of Receipt of Letter of Reprimand and Letter of Force	Billing Targets Issued	Effectiveness Level
2019	1.574.770.212	1.526.961.051	3.101.731.263	9.843.189.000	31,5%
2020	1.289.169.798	934.291.809	2.223.461.607	24.911.849.105	9%
2021	3.428.271.317	1.918.497.750	5.346.769.067	11.130.345.397	48%
2022	3.994.245.895	835.220.331	4.829.466.226	6.314.091.000	76,4%

Source: Garut Pratama Tax Service Office (data processed)

Based on table 4.3. above, the data is overdue arrears so that : Garut Pratama Tax Service Office issues a letter of reprimand and a letter of force. Based on the results of the calculation of the effectiveness ratio of the collection of tax arrears using letters of reprimand and forced letters in 2019 which amounted to Rp. 9,843,189,000 with the disbursement of letters of reprimand and forced letters amounting to Rp. 3,101,731,263 with a percentage of 31.5%, it can be said that in 2019 it was classified as ineffective. In 2020 the number of issuances of warning letters and forced letters increased with a nominal value of Rp. 24,911,849,105 and experienced a decrease in the receipt of payments paid by taxpayers of Rp. 2,223,461,607, so the percentage obtained 9% can be said to be ineffective. In 2021, there was a nominal decrease in the number of letters of reprimand and forced letters issued, namely Rp. 11,130,345,397 and an increase in the receipt of letters of reprimand and forced letters with a nominal value of RP. 5,346,769,067, with a percentage obtained of 48%, it can be said to be ineffective. However, in 2022 KPP Pratama Garut experienced a decrease in the number of issuances of letters of reprimand and forced letters to Rp. 6,314,091,000 with the receipt of letters of reprimand and forced letters paid in the amount of RP. 4,829,466,226, in this year : Garut Pratama Tax Service Office obtained a percentage of 76.4% which is said to be less effective as measured by the classification of effectiveness measurement.



## 4.2 Discussion

### Effectiveness of Tax Collection in Revenue at the Garut Primary Tax Service Office

Effectiveness in the inability of taxpayers to understand the tax system causes the collection of warning letters and forced letters to be less effective, and the ability of taxpayers to pay taxes is still low. This causes KPP Pratama Garut to not be able to carry out effective collection. Many factors cause not all warning letters issued to taxpayers to be responded with payment, so that the analysis of the results becomes less effective, including:

- a. Taxpayers are less aware of paying overdue taxes after receiving a warning letter.
- b. Taxpayers still do not fully understand their obligations in terms of taxation because they still do not master how to calculate the amount of tax to be paid.
- c. After receiving the warning letter, there is no continuation from the : Garut Pratama Tax Service Office and the taxpayer has no desire to pay taxes.
- d. Inability to pay tax debts due to bankruptcy or not having more money.

There are several factors that make most of the forced letters not paid by taxpayers, so the analysis is not effective, including:

- a. Taxpayers' indifference in paying the outstanding tax through the coercive letter method.
- b. The limited number of tax bailiffs causes limitations in enforcing the letter of compulsion against a large number of tax arrears.
- c. Collections were unsuccessful because the taxpayer had moved address and did not notify the tax office of the change, so the bill could not be sent.

According to Mardiasmo in (Evantry et al., 2022) which explains that effectiveness is The success of an organization in achieving its goals can be measured through the achievements it achieves. If a business entity succeeds in achieving its objectives, it can be said that the business entity is operating efficiently. In determining whether an organization is effective or not, we need to use indicators as benchmarks to measure the level of effectiveness of an entity.

In Previous Research with the title Effectiveness of Tax Collection with Forced Letters and its contribution to Tax Revenue According to (Evantry et al., 2022). The research results indicate several conclusions. There are still obstacles in efforts to increase tax revenue, including the large amount of tax that remains unpaid. The Directorate General of Taxes uses the Forced Letter method to collect tax payments that have not been deposited by taxpayers. After evaluating the information collected, in conclusion, it was found that the tax collection approach through the delivery of forced letters was considered less efficient.

Researchers have calculated the efficiency of the tax collection process at the Garut Primary Tax Service Office using two techniques, namely through sending warning letters and forced letters to taxpayers. The Garut Primary Tax Service Office has issued warning letters and demand letters to customers who have tax arrears to emphasize the payment of taxes that are still unpaid. The Garut Primary Tax Service Office has set targets for the number of warning letters and demand letters. Researchers calculated according to the effectiveness ratio regarding the data requested to the Garut Primary Tax Service Office, and the results were measured using indicators of effectiveness measurement so that judging from the results of the calculation it can be said to be ineffective. Apart from that, researchers also conducted interviews with Bailiffs in Garut Pratama Tax Service Office to find out the reason for the collection not working effectively.

The following are the results of the interview which have been converted into tables to make them more detailed easy to read and interpret:

**Table 4.3**  
**Data Source Triangulation Results**

No	Question	Bailiff
1	Is the Garut Pratama Tax Service Office in collecting tax arrears in accordance with applicable tax laws?	The implementation of KPP Pratama collection in dealing with arrears is in accordance with General provisions and Tax Procedures, as well as PSP Law No. 19 of 2000
2	What causes the amount of tax arrears to increase?	The increase in arrears is due to the increase in taxpayers while those carrying out procedures correctly, both payment and reporting, are not in line with the increase in the number of taxpayers.
3	What causes taxpayers not to pay off tax arrears?	The lack of taxpayer awareness is still low, there is still a lack of understanding of tax knowledge and the inability of taxpayers to pay off their tax debts

Based on the table of data source triangulation results above, it can be concluded that Based on the table of data source triangulation results above, it can be concluded that the use of warning letters and forced letters in collecting tax arrears at the Garut Pratama Tax Service Office is in accordance with applicable law, however the occurrence of tax arrears is due to a lack of taxpayer awareness which is still low. , there is still a lack of understanding of tax knowledge and the inability of taxpayers to pay off their tax debts

## 5. Conclusions and Suggestions

Based on the findings of a study examining the effectiveness of the use of warning letters and enforcement letters in tax collection efforts at the Garut Primary Tax Service Office to increase tax revenue, the researchers can draw conclusions:

The use of warning letters and notification letters in an effort to obtain outstanding tax payments at the Garut Primary Tax Service Office from 2019 to 2021 has not yet reached the desired level of effectiveness. The causes of the lack of effectiveness of warning letters are the low level of awareness of taxpayers, lack of understanding of tax knowledge, and difficulties in paying their tax debts. The cause of the failure of the letter is the inadequacy of tax personnel, especially taxation specialists who play a vital role in issuing warning letters, as well as the low awareness of taxpayers in paying off tax arrears, has become the main cause of this problem.

### Suggestions

The suggestion from researchers is that the Garut Pratama Tax Service Office should add Tax Bailiffs considering that there are only a few bailiffs while there are so many Taxpayers in arrears that tax collection can run effectively. It is also necessary to provide knowledge about the procedures for paying online to parents/seniors and other taxpayers who are in arrears so that when they are late and receive a Warning Letter or Taxpayer Force Letter, they can pay it online and provide understanding so that it doesn't happen again because the payment system can already be implemented. online and easy, but in implementation the community is still lacking

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