

The Effect of Warning Letters and Forced Letters on the Disbursement of Tax Arrears at the South Makassar Pratama Tax Service Office

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Abstract

This study aims to determine the effect of warning letters and forced letters on the disbursement of tax arrangements at the South Makassar Primary Tax Service Office. The research employed documentation data collection techniques, gathering data on warning letters, forced letters, and the amount of current disbursement from 2020 to 2022 at the South Makassar Primary Tax Office. Data analysis was conducted using multiple linear regression analysis and partial tests. The results of the study revealed two key findings: (1) Warning letters have a positive but insignificant effect on the disbursement of tax revenues at the South Makassar Primary Tax Service Office; and (2) Forced letters have a positive and significant effect on the disbursement of tax amounts at the South Makassar Primary Tax Service Office. This indicates that while warning letters may raise awareness among taxpayers about their expenses, they do not significantly compel action towards disbursement. On the other hand, forced letters, which carry more severe consequences and legal implications, are more effective in prompting taxpayers to settle their arrears. The study underscores the importance of employing stronger enforcement measures to enhance tax compliance and improve the effectiveness of tax arrears recovery. Future research could explore the psychological and behavioral aspects of taxpayer responses to different enforcement actions, providing a deeper understanding of the mechanisms behind effective tax collection strategies. Additionally, expanding the scope of the study to include other regions and types of taxes could provide a more comprehensive view of the efficacy of warnings and forced letters in various contexts.

1. Introduction

Billing tax is a crucial issue that requires attention, particularly from government entities, both at the central and regional levels. Over time, various legislations and legal products have been enacted, aimed at improving or perfecting the tax billing system to meet the diverse demands and needs of the public. Tax billing is a series of efforts or actions taken to ensure that taxpayers pay their tax debts and related costs. This involves issuing warning letters, carrying out tax collection actions, notifying taxpayers, proposing preventive measures, implementing asset seizures, and taking necessary actions, such as selling confiscated goods.

It is evident that public awareness of the importance of paying taxes remains very low. This is demonstrated by the significant amount of tax arrears that continue to increase year after year. Tax debts that remain unpaid will

accumulate, leading to arrears that ultimately reduce the overall tax revenue. This situation poses a risk to national income, potentially resulting in a budget deficit (Rahmany, 2011).

The existence of tax arrears indicates that the public does not fully understand the benefits and functions of taxation. Additionally, there are a considerable number of individuals who attempt to evade their tax obligations, further contributing to the accumulation of tax arrears (Waldhania et al., 2023). The increasing tax arrears observed at the Makassar South KPP Pratama highlight the need for a more effective tax billing system with legal force to compel taxpayers to settle their debts. Tax billing actions, such as issuing warning letters and forced collection letters, are essential for increasing awareness and ensuring that taxpayers fulfill their obligations.

Based on existing data, the condition of tax arrears registered with the South Sulawesi DJP

Regional Office and economic growth from 2018 to 2022 is as follows:

Year	Tax Arrears (IDR)	Economic Growth (%)	Taxable Amount
2018	700,556,703,801	7.04	32,982
2019	579,916,639,547	6.91	36,410
2020	676,931,616,215	-0.71	40,613
2021	723,334,486,873	4.64	47,415
2022	449,307,694,735	5.09	58,717

Source: South Sulawesi DJP Regional Office and South Sulawesi BPS

The table shows that the taxable amount has increased over the last five years, which has led to a rise in tax arrears. Fluctuating economic growth is one factor contributing to the increase in tax arrears. A more favorable economic growth trend is expected to lead to improved tax payments and a reduction in arrears. However, tax arrears continue to grow due to various factors, including the increase in the price of taxable objects and changes in the classification of tax objects, such as houses that were previously semi-permanent but later classified as permanent, thus raising their taxable value.

Paying taxes is a fundamental obligation of every citizen. Taxes are a major source of revenue for the state, which are vital for running government operations and funding national development (Nurwahida, 2019). The government has made various efforts to increase taxpayer compliance, such as conducting tax socialization campaigns and improving tax service quality. Furthermore, the advent of modern tax administration systems, such as e-SPT, e-Filing, e-Payments, and e-Registration, aims to ease taxpayers' obligations by allowing them to fulfill their tax duties online, without needing to visit the KPP in person (Budiman and Inayati, 2021).

However, a significant portion of taxes remains in arrears, which negatively impacts Indonesia's development efforts. To address this, legal enforcement in tax billing is necessary (Widakdo et al., 2019). Thus, the government has enforced Law No. 19 of 1997 on tax billing through forced letters, which has been further regulated by Law No. 19 of 2000 since January 1, 2001. These tax collection laws aim to ensure legal certainty and fairness while encouraging taxpayers to comply and reduce tax arrears. This

will, in turn, optimize tax revenue and support national development (Wijayanti et al., 2022).

One of the main activities in tax arrears settlement is tax billing. Tax billing aims to ensure that delinquent taxpayers pay their tax debts through active collection efforts carried out by tax bailiffs. Active billing begins with the issuance of a warning letter sent to taxpayers who have outstanding tax debts, which they failed to settle within seven days after the issuance of the Tax Determination Letter or Tax Invoice. The warning letter serves as a reminder for taxpayers to settle their debts.

A forced letter is delivered directly by the tax bailiff to delinquent taxpayers in an effort to compel them to pay their tax debts. The expectation is that this forced collection action will result in an increase in tax payments and the reduction of tax arrears. This study aims to analyze the influence of the warning letter and forced letter, both separately and simultaneously, on the settlement of tax arrears (Widakdo et al., 2019).

The warning and forced letters issued by the Makassar South KPP authorities can influence taxpayers' behavior in their decision to settle tax arrears. This is supported by attribution theory, developed by Heider, which suggests that individual behavior is determined by both internal factors (such as abilities, attitudes, and motivation) and external factors (such as luck or social pressure). According to this theory, individuals are motivated to understand the causes of events that occur in their environment (Tandiontong, 2016). Therefore, the attribution theory can influence taxpayers' behavior in resolving tax arrears when they receive a warning or forced letter

from the tax office, as observed at the Makassar South KPP.

In a study by Young (2020), it was found that tax billing with warning and forced letters effectively reduced tax receivables. However, other studies, such as those by Putranto, R.E. (2022) and Natsir (2017), found that warning and forced letters were not effective in reducing tax arrears.

Based on previous research, there is a gap due to the inconsistency of findings. Not all studies have shown that warning and forced letters are effective instruments for settling tax arrears. This motivates the researcher to conduct further research on the impact of these letters in tax billing. The key research questions are: (1) How does the warning letter influence the settlement of tax arrears at the Makassar South Tax Service Office? (2) How does the forced letter influence the settlement of tax arrears at the Makassar South Tax Service Office?

2. Review Bibliography

2.1 Attribution Theory

Attribution theory explains how individuals interpret incidents or the reasons behind their behaviors (Suartana, 2010). Developed by Heider, the theory posits that individual behavior is determined by both internal and external factors. Internal factors originate within the individual, such as abilities, attitudes, and motivation, while external factors come from outside influences, such as luck or social pressure. Based on this theory, individuals are usually motivated to understand the causes of events occurring in their environment (Tandiontong, 2016). Attribution is a process of drawing conclusions about the factors influencing others' behavior (Fikriningrum, 2012).

This theory serves as the foundational framework for this study because one factor influencing the occurrence of tax arrears comes from the taxpayers themselves. The payment behavior of taxpayers is strongly influenced by their internal evaluations, which are shaped by both internal conditions (such as attitudes

toward taxes) and external circumstances. The internal conditions are especially relevant to this study because a taxpayer who receives a reprimand letter or a forced collection letter may experience a shift in their thoughts or behavior, motivating them to address their tax arrears.

2.2 Hypotheses

a. Influence of the Reprimand Letter on Tax Arrears Settlement

A reprimand letter is issued by tax authorities seven days after the payment deadline to warn or reprimand the taxpayer to settle their outstanding tax debt. The influence of a reprimand letter on the settlement of tax arrears is examined in this study. According to Tampubolon and Karianton (2013), reprimand letters have a positive influence on the reduction of tax arrears, as they act as a warning from the authorities that motivates taxpayers to pay their overdue taxes.

The reprimand letter can increase taxpayer compliance by encouraging the settlement of tax arrears, which then contributes to the increase in tax revenue. This aligns with Herzberg's attribution theory (Robbins & Judge, 2015), which explains how individuals form conclusions about the causes of behaviors, whether their own or others' (including organizations). In the context of tax payments, the reprimand letter helps create internal attribution for taxpayers, making them feel responsible for their tax obligations. This, in turn, can increase motivation to settle their debts in order to avoid being labeled as tax violators. As a result, the reprimand letter can trigger positive attribution and lead to the reduction of tax arrears.

Son and Muslim (2022) in their research, Influence of Tax Collection Actions Using Warning Letters on Tax Arrears Settlement, found that the reprimand letter plays an important role in the reduction of tax arrears. It was observed that the more reprimand letters issued by tax authorities, the greater the amount of tax arrears settled. This aligns with the tax authorities' goals of reducing the

amount of tax arrears and increasing tax compliance at the Bandung Cicadas Tax Service Office from 2011 to 2021.

Based on these findings, the following hypothesis can be formulated:

H1: The reprimand letter has a positive and significant influence on the reduction of tax arrears.

b. Influence of the Forced Letter on Tax Arrears Settlement

If a tax debt remains unpaid within 21 days of the issuance of a warning letter, a forced letter is issued. This letter has a more formal, authoritative tone, instructing the taxpayer to settle the debt, including any applicable taxes and fees (Fidel, 2010). The forced letter has a positive influence on the settlement of tax arrears as it provides a final push for taxpayers to pay their overdue taxes. This also demonstrates the seriousness of the government in enforcing tax obligations and can pressure taxpayers into settling their debts more quickly.

The forced letter corresponds with attribution theory, as discussed by Herzberg, Robbins, and Judge (2015). It compels taxpayers to attribute their behavior (in this case, payment of taxes) to external pressures, such as the legal or financial consequences of not paying. The forced letter thus creates an external attribution that encourages taxpayers to comply with the tax authorities' demands in order to avoid more severe legal consequences or financial penalties.

Son and Muslim (2022), in their study, Influence of Tax Collection Actions Using Warning and Forced Letters on Tax Arrears Settlement, found that forced letters are crucial in the process of reducing tax arrears at the Cicadas Tax Service Office. They noted that the more forced letters issued by tax officials, the more tax arrears were settled. This finding is in line with the goal of issuing forced letters, which is to reduce the amount of tax arrears owed by individual taxpayers at the Bandung Cicadas Tax Service Office from 2011 to 2021.

Based on this, the following hypothesis can be formulated:

H2: The forced letter has a positive and significant influence on the reduction of tax arrears.

3. Method Study

This research employs a quantitative approach with a correlational method to examine the influence of warning letters and forced letters on the settlement of tax arrears at the Makassar South Tax Service Office (KPP Pratama Makassar Selatan). The study aims to explain the cause-and-effect relationship between these variables by using an explanatory research design. The research is conducted at the Makassar South Tax Service Office, which is responsible for managing taxpayer data and information related to tax arrears in the region.

The population for this study consists of all taxpayers registered with KPP Pratama Makassar Selatan who have tax arrears between the years 2018 and 2022. The sample includes taxpayers who have received warning and forced letters during this period. The sampling technique used is purposive sampling, where the researcher selects taxpayers who meet certain criteria, namely those with tax arrears and those who have received warning or forced letters. The estimated sample size is around 100-150 taxpayers.

The data for this study are divided into two types: primary and secondary data. Primary data are collected directly from respondents (taxpayers) through questionnaires or interviews to assess the impact of warning and forced letters on their decision to settle tax arrears. Secondary data are obtained from the annual reports of KPP Pratama Makassar Selatan and relevant economic growth data for the period of 2018-2022. This secondary data includes information on the amount of tax arrears, the issuance of warning and forced letters, and tax payments made during the same period.

Data collection will be carried out through questionnaires, interviews, and documentation. Questionnaires will be distributed to taxpayers in the sample to gather information on their perceptions of the effect of warning and forced letters on their decision to settle tax arrears. In-depth interviews will be conducted with officials at KPP Pratama Makassar Selatan to understand the implementation of warning and forced letters and their effects on the settlement of tax arrears. Documentation will involve collecting secondary data in the form of reports from KPP Pratama Makassar Selatan that detail the amount of tax arrears and the issuance of warning and forced letters during the study period.

The variables in this study include two independent variables: warning letters and forced letters, and one dependent variable: the settlement of tax arrears. The independent variables are warning letters, which are issued by KPP Pratama Makassar Selatan to remind taxpayers to pay their outstanding taxes, and forced letters, which are issued to compel taxpayers to settle their overdue taxes. The dependent variable is the settlement of tax arrears, which refers to the process of taxpayers paying off their tax arrears after receiving warning or forced letters.

The data analysis will be conducted using validity and reliability testing, multiple linear regression analysis, t-tests, and F-tests. Validity tests will ensure that the research instruments accurately measure what they are intended to measure, while reliability tests will check for consistency in the results. Multiple linear regression analysis will be used to examine the simultaneous effects of the independent variables on the dependent variable. The t-test will assess the individual effects of each independent variable on the settlement of tax arrears, and the F-test will evaluate the collective effect of the independent variables.

The operational definitions of the variables are as follows: warning letters are

letters issued by KPP Pratama Makassar Selatan to remind taxpayers to settle their outstanding tax liabilities; forced letters are letters issued by KPP Pratama Makassar Selatan that order taxpayers to settle their overdue taxes and outline potential legal consequences if the payment is not made; and the settlement of tax arrears is the process in which taxpayers pay off some or all of their outstanding tax liabilities after receiving warning or forced letters.

The research will be conducted in several phases: the preparation phase, which involves collecting secondary data and preparing research instruments, will take one month; the data collection phase, which includes distributing questionnaires, conducting interviews, and collecting secondary data, will last two months; the data analysis phase, where the collected data will be processed and analyzed, will take one month; and the report writing phase, which includes preparing and finalizing the research report, will take another month.

This methodology is designed to provide a comprehensive understanding of how warning and forced letters influence the settlement of tax arrears at KPP Pratama Makassar Selatan.

4. Results and Discussion

4.1. Results Study

a. Multicollinearity Test

The multicollinearity test is used to detect the correlation between independent variables in the regression model. A good regression model should have no correlation between independent variables. To test for multicollinearity, the tolerance value and its counterpart, the Variance Inflation Factor (VIF), are examined. A general cutoff value for tolerance is 0.01. If the VIF value is greater than 10, multicollinearity exists.

Table 2: Multicollinearity Test Results

Variable	VIF	Information
Letter Reprimand	1.316	No Multicollinearity
Letter Force	1.316	No Multicollinearity

Source: SPSS Output, 21.0, 2024

Based on the table above, it can be concluded that the regression model for the independent variables in this study is free from

multicollinearity, as the VIF value for each independent variable is less than 10.

Table 3: Coefficients

Model	Unstandardized Coefficients	Standardized Coefficients	t	Sig.	Collinearity Statistics
	B	Std. Error	Beta		
1	(Constant)	-367038680.362	340204379.907		-1.079
	Letter Reprimand	89229.880	112307.762	0.129	0.795
	Forced Letter	2605557.818	837827.356	0.506	3.110

Source: SPSS Output, 21.0, 2024

Based on the results of the multiple regression analysis, the regression equation is:

$$Y = -367038680.362 + 89229.880X_1 + 2605557.818X_2$$

The regression equation can be interpreted as follows:

- 1) **Constant (α)**
 The constant in the regression equation is -367038680.362. This negative value indicates that if there are no warning or forced letters, the arrears amount would be IDR 367,038,680,362.
- 2) **Letter Reprimand (X1)**
 The coefficient for letter reprimand is 89229.880. This positive value means that letter reprimands have a positive influence on the reduction of arrears. In other words,

for every additional letter reprimand, the arrears decrease by IDR 89,229,880.

- 3) **Forced Letter (X2)**
 The coefficient for the forced letter is 2605557.818. This positive value indicates that the forced letter has a positive influence on the reduction of arrears. In other words, for every additional forced letter, the arrears decrease by IDR 2,605,557,818.

b. Partial Test

The t-test is performed to examine the partial influence of each independent variable on the dependent variable. Below are the t-test results for each independent variable.

Table 4: t-Test

Variable	Sig. < α	Information	Hypothesis
Letter Reprimand (X1)	0.433 > 0.05	Not significant	Rejected
Forced Letter (X2)	0.004 < 0.05	Significant	Accepted

Source: SPSS Output, 21.0, 2024

Based on the partial t-test results, it is known that only the forced letter has a significant influence on the settlement of tax arrears. This means that the forced letter is the deciding factor in the settlement of tax arrears. Therefore, the second hypothesis (H2) in this

study is accepted. In contrast, the letter reprimand was not proven to have a significant influence on the settlement of arrears, meaning that it is not a determining factor in the settlement of tax arrears. Hence, the first hypothesis (H1) is rejected.

c. Coefficient of Determination Test (R^2)

The coefficient of determination test is used to determine the percentage of the influence of the independent variables on the dependent variable. Based on the study results, the letter reprimand has a positive coefficient, indicating that it influences the reduction of tax arrears. In other words, the letter reprimand supports the settlement of arrears. The more letter reprimands issued by KPP Pratama Makassar South, the greater the impact on the reduction of tax arrears. This is in line with attribution theory, which explains that behavior is influenced by both internal and external factors. The existence of a letter reprimand is an external factor that impacts the taxpayer's behavior concerning their tax obligations.

However, based on the study results, it is also known that the influence of the letter reprimand is not significant. In other words, the letter reprimand only serves as a supporting factor, but not a determining factor in the settlement of tax arrears. This is due to factors such as the taxpayer's ability and compliance. Taxpayers tend to pay taxes according to their abilities, while compliance remains a classic problem.

The coefficient of determination (R^2) obtained from the analysis is 0.337, meaning that the influence of the letter reprimand and forced letter on the settlement of tax arrears is 33.7%, while the remaining 66.3% is influenced by other factors not included in this study. The findings of this study support the results of previous studies by Masrullah (2022) and Baidowi (2023), who also found that letter reprimands did not significantly influence the settlement of arrears.

4.2. Discussion

a. Influence of Letter Reprimand on the Settlement of Tax Arrears

A letter reprimand is an official letter issued by the Tax Office (KPP) to warn taxpayers to settle their tax debts. In the study, the frequency of reprimand letters issued is used as a measure of the effectiveness of these warnings. The results of the study show that the number of

reprimand letters issued has a positive but insignificant impact on the settlement of tax arrears.

Although the reprimand letter serves as a reminder to taxpayers, the study finds that it does not significantly influence the reduction of tax arrears. This is consistent with attribution theory, which suggests that external factors like a reprimand letter may impact behavior, but its effect is not always significant if other internal factors, such as the taxpayer's willingness or ability to pay, are not considered. The study suggests that taxpayers may not feel strongly compelled by the reprimand letters alone, especially if they are not facing immediate consequences. Therefore, while the reprimand letter serves as a supportive factor, it is not a decisive factor in the resolution of tax arrears. This aligns with previous studies by Masrullah (2022) and Baidowi (2023), who also concluded that reprimand letters have limited influence on reducing tax arrears.

b. Influence of Forced Letter on the Settlement of Tax Arrears

A forced letter, on the other hand, is a more formal and serious action issued by the Tax Office when the taxpayer fails to pay after receiving the reprimand letter. It typically involves a threat of enforcement measures, such as asset seizure, to ensure payment. The study results show that the forced letter has a positive and significant impact on the settlement of tax arrears.

The significant influence of the forced letter can be explained by its stronger and more direct impact on taxpayers. This letter serves as an external factor that creates a sense of urgency and pressure for taxpayers to fulfill their obligations. The enforcement aspect, which often involves the threat of asset confiscation or legal actions, forces taxpayers to comply with their tax duties, resulting in a greater reduction of tax arrears.

The positive and significant effect of the forced letter is supported by attribution theory, as the forced letter provides a clear external cue that influences taxpayers' behavior. The study indicates that taxpayers are more likely to act

and settle their debts when faced with the threat of legal actions. This finding aligns with research by Son and Muslim (2022) and Mellinia and Sari (2022), which also highlighted the significant role of the forced letter in reducing tax arrears.

In conclusion, while the reprimand letter may serve as a supportive tool in encouraging taxpayers to settle their arrears, the forced letter proves to be a much more effective and decisive factor in reducing tax arrears. The findings suggest that the government's enforcement actions play a crucial role in ensuring tax compliance.

5. Closing

5.1 Conclusion

Based on the study and the discussion in the previous chapters, the conclusions of this study are as follows:

1. The reprimand letter has a positive but insignificant influence on the reduction of tax arrears at the KPP Pratama Makassar South.
2. The forced letter has a positive and significant influence on the reduction of tax arrears at the KPP Pratama Makassar South.

5.2 Suggestions

Based on the conclusions of the study, the following suggestions are provided:

1. The KPP Pratama Makassar South should increase the issuance of tax bills using both reprimand and forced letters to reduce tax arrears and improve tax revenue collection.
2. The KPP Pratama Makassar South should enhance taxpayer awareness regarding their tax obligations through socialization and outreach programs. In addition, tax authorities should provide excellent services to encourage taxpayers to fulfill their tax responsibilities, creating a tax-conscious and responsible public.
3. For future researchers, it is suggested to expand the scope of the research, increase the sample size, or include additional independent variables to gain a more comprehensive understanding of factors influencing tax arrears.

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