



Analysis of Tax Collection with Reprimand and Forced Letters to Optimize Tax Revenue at KPP Pratama Jambi Telanaipura

Fithri Salsabila^{1*}, Yudi², Wiwik Tiswiyanti³

Universitas Jambi

Corresponding Author: Fithri Salsabila salsabilafithri29@gmail.com

ARTICLE INFO

Keywords: Tax Collection, Reprimand Letter, Forced Letter, Tax Revenue

Received: 5 March

Revised: 18 April

Accepted: 25 May

©2023 Salsabila, Yudi, Tiswiyanti: This is an open-access article distributed under the terms of the [Creative Commons Attribution 4.0 International](https://creativecommons.org/licenses/by/4.0/).



ABSTRACT

As a form of law enforcement to improve taxpayer compliance with paying their taxes, tax collection is carried out consistently and continuously. The tax collection activities carried out by the Fiscus consist of active tax collection and collection by forced letter. Active billing is carried out by the Fiscus by issuing tax assessment letters, reprimand letters, and tax bills. If the taxpayer does not also pay his tax debt, the tax officer can take tax collection action with a forced letter. This study aims to analyze the implementation of tax collection with reprimand letters and forced letters to optimize tax revenue at KPP Pratama Jambi Telanaipura in 2020 and 2021. The research method used is a qualitative descriptive analysis method. The data collection method used was interviews and documentation at KPP Pratama Jambi Telanaipura. Based on the results of the analysis, it shows that tax collection with reprimand letters and forced letters are classified as ineffective. Tax collection with reprimand letters and forced letters at KPP Pratama Jambi Telanaipura greatly does not contribute to tax revenue. KPP Pratama Jambi Telanaipura's efforts in optimizing tax revenue include holding focus group discussions, joining collection programs, canvassing, and providing tax education, socialization, and counseling

INTRODUCTION

Taxes are a source of state revenue imposed by almost all countries in the world. The survival of the state is financed by state revenues, which mostly come from the people through tax levies. Based on data from Indonesia's State Revenue Realization, revenue from the tax sector in 2020–2021 contributed 77.93% (Rp2,832,977,420.00) of the total state revenue. The remaining 22.07% (Rp770,073,310.00) was obtained from non-tax state revenues and grants (Central Statistics Agency, 2021). So it can be said that taxes are one of the main sources of state revenue to finance government general expenditures in the implementation of national development to realize prosperity and welfare for citizens. But in fact, there are still many taxpayers who are negligent in fulfilling their tax obligations, committing tax avoidance and inability to pay off tax debts, resulting in high numbers of tax arrears.

The Pratama Tax Service Office (KPP) is an agency under the auspices of the Directorate General of Taxes (DJP) that provides tax services directly to the public. As an agency that is directly related to the community, KPP Pratama has the main task of carrying out counseling, services, and supervision of taxpayers in the fields of income tax (PPh), value-added tax (VAT), sales tax on luxury goods (PPnBM), and other indirect taxes within its jurisdiction based on the provisions of the applicable tax law. KPP Pratama Jambi Telanaipura is one of the agency units under the DGT Regional Office of West Sumatra and Jambi, which is the object of this research. To support the optimization of state revenues, the DGT Regional Office of West Sumatra and Jambi continues to improve the effectiveness of the implementation of its duties and functions in supervising compliance in the field of taxation and customs, especially on tin, coal, and CPO commodities and their derivative products. Strong synergy between local governments and all stakeholders and awareness from taxpayers will be needed so that the level of taxpayer compliance will also increase and encourage more optimal tax revenue (State Budget Performance Achievements for Fiscal Year 2021, DGT Regional Office West Sumatra and Jambi, 2021).

One form of the strategy carried out by DGT through KPP Pratama to increase taxpayer compliance is by conducting period payment supervision (PPM) and material compliance supervision (PKM). PPM is a taxpayer supervision activity focusing on reporting behavior and period payments in the current tax year. Meanwhile, PKM is a follow-up data analysis in the context of supervision, extensification, inspection, billing, and law enforcement activities. Tax revenue from inspection and collection activities in the context of material compliance supervision at the Tax Service Office (KPP) Pratama Jambi Telanaipura for 2020–2021 can be seen as follows:

Table 1. Tax Revenue from PKM KPP Pratama Jambi Telanaipura

Year	Target PKM	Achievements		Growth	
	Inspection & Billing	Nominal (IDR)	Percent (%)	Nominal Last Year (IDR)	Percent (%)
2020	61.566.276.000	131.366.384.348,48	213,37%	95.321.699.271	37,81%
2021	88.116.832.645	112.532.658.717,00	127,71%	131.366.384.348,48	-14,34%

(Source: KPP Pratama Jambi Telanaipura Billing Section in 2022)

From Table 1, it is known that tax revenue from inspection and collection at KPP Pratama Jambi Telanaipura in 2020 was the year with the highest revenue achievement of 213.37%; when compared to the achievement in 2019, there was a growth of 37.81%. Furthermore, 2021 decreased again compared to 2020, reaching 127.71%. The target in this case is based on a legal product in the form of a Tax Assessment Letter (SKP) issued by the inspection team. Overall, it can be concluded that tax revenue from inspection and collection activities at KPP Pratama Jambi Telanaipura has fluctuated or is unstable. Fluctuations that occur are caused by several factors, such as targets set too high or too low, SKP issued too little, taxpayers who are unable to pay, and other factors, so that the achievement of revenue from inspection and collection activities is small.

The act of tax collection is the spearhead in saving pending tax revenue. There are two types of tax collection: tax collection using a reprimand letter and tax collection using a forced letter. A reprimand letter is the initial action taken in active tax collection and aims to warn taxpayers to pay off their tax debts (Rahmawati & Nurcahyani, 2022). After 21 days have passed since the issuance of the reprimand letter and the taxpayer does not pay off their tax debt, a forced letter will be issued. The number of reprimands and forced letters issued by the Jambi Telanaipura Primary Tax Service Office from 2021 to 2022 is as follows:

Table 2. Number of Issuance of Reprimand and Forced Letters at KPP Pratama Jambi Telanaipura Types of Taxpayer Collection Actions 2020-2021

Types of billing actions	Taxpayer	2020	2021
Reprimand Letters	Private Person	284	1.488
	Body	1.683	2.975
	Collector	0	1
	Other	33	51
	Amount	2.000	4.515
Forced Letters	Private Person	77	163
	Body	1.131	1.621
	Collector	1	3
	Other	40	24
	Amount	1.249	1.811

(Source: KPP Pratama Jambi Telanaipura Billing Section in 2022)

Based on the table above, it can generally be seen that the number of reprimands and forced letters issued by the Jambi Telanaipura Pratama Tax Service Office continues to increase. The frequency of reprimand letters realized in 2021 doubled compared to the frequency of submitting reprimand letters in 2020, which only issued 2,000 pieces. The increasing number of reprimand letters issued by KPP Pratama Jambi Telanaipura indicates the non-compliance of taxpayers with paying off their tax debts. For taxpayers who still do not pay their obligations, they will be given a forced letter based on the data above. Although the frequency of notification of forced letters has also increased from year to year, when compared to the number of reprimand letters that have been submitted, it can be concluded that the taxpayer has paid off his tax debt before the issuance of the forced letter.

According to Anom (2020), taxpayer compliance is one of the factors that optimize state tax revenue. If taxpayers know and understand the importance of taxes for development, it is expected that tax compliance will increase, so that the tax ratio also increases. In this case, the Directorate General of Taxes as a tax authority institution, makes maximum efforts to increase state revenue from the tax sector through tax extensification and intensification efforts. Efforts are made by the Directorate General of Taxes to improve tax ratios and taxpayer compliance, one of which is by carrying out tax reform. In general, reform is a change in the system that has existed for a certain period to make improvements in a country. Some forms of tax reform carried out include improving regulations, revamping administration, and increasing the tax base. The purpose of this writing is so that the author and parties who read this journal know matters related to tax collection actively and as a reference, especially for taxpayers to realize the importance of paying taxes.

METHODOLOGY

The type of research used is descriptive research with a qualitative approach. Research with a qualitative approach is a research method that produces findings that cannot be achieved by statistical procedures or other quantification methods (Murdiyanto, 2020). According to Creswell (1998), the qualitative approach is a process of understanding based on the methodology that examines a problem or social phenomenon. So it can be concluded that the qualitative approach is the application of a natural approach in examining the object of problems related to individuals, phenomena, and problems in social life based on reality. The data sources used in this study are primary and secondary. Primary data is data obtained directly at KPP Pratama Jambi Telanaipura through interviews with the Head of the Tax Collection and Bailiff Section at the agency, while secondary data is obtained indirectly through books, journals, and applicable laws related to active tax collection.

The author uses statistical descriptive analysis to illustrate the effectiveness and contribution of the issuance of reprimand letters and forced letters to the disbursement of tax arrears based on the data collected, namely in the form of data on reprimand letters and forced letters issued in 2020–2021. The statistical processing used is a ratio measurement formula, namely the

effectiveness ratio and contribution ratio. The effectiveness ratio of the issuance of reprimand letters and forced letters is calculated using the formula:

$$\text{Issuance Effectiveness} = \frac{\text{Amount of Billing paid}}{\text{Published Billing Amount}} \times 100\%$$

After that to measure effectiveness, the following indicators are used:

Table 3. Classification of Effectiveness

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

(Source: Depdagri, Kepmendagri Number 690.900.32 7 in 1996)

Qualitative data analysis is the process of processing data systematically to produce information that can be understood based on observations, interviews, and documentation (Harahap, 2020). The qualitative approach is carried out by describing the complex and clear data collected, examining words, providing detailed reports on respondents' views, and conducting studies on the objects studied. The data analysis model used in this qualitative data set is interactive. Miles and Huberman suggest that activities in qualitative data analysis are carried out interactively and take place continuously until complete so that the data is saturated. Activities in data analysis are data reduction, data presentation, conclusion drawing, and verification.

Previous Research

Table 5. Previous Research

No	Name and Year of Research	Variable	Research Results
1.	Bunga Ahrum Sari and Eko Darmawan Suwandi (2022)	The effectiveness of tax collection with Reprimand Letters and Forced Letters on tax revenue	Research at KPP Pratama Kebumen obtained the following results: The issuance of Reprimand and Forced Letters is still classified as ineffective Tax collection contribution is very good
2.	Renita Rahmawati and Novi Nurcahyani (2022)	The Effectiveness of tax collection on tax revenue growth	The effectiveness of tax collection through reprimands and forced letters has no effect
3.	Caesarini Novianty and Iwan Sidharta	Tax collection with a Reprimand Letter against the	Tax collection with a Reprimand Letter has a positive effect on the receipt

- | | | | |
|----|---|---|--|
| | (2022) | disbursement of tax arrears | of tax arrears in one of the administrative cities in West Java. |
| 4. | Ahmad Habibie (2021) | The effectiveness of tax collection with Reprimand Letters and Forced Letters against the disbursement of tax arrears | Tax collection with Reprimand Letters and Forced Letters in 2017-2019 is still classified as ineffective and has not made much change in increasing the disbursement of tax arrears at the Banjarmasin Pratama Tax Service Office. Studies at the Maros Primary Tax Service Office came to the following conclusions: |
| 5. | Sri Hafifah Lestari, Imron Burhan and Veronika Sari Den Ka (2021) | The effectiveness of tax collection with Reprimand Letters, Forced Letters, and Forfeiture to increase income tax revenue | Tax collection through Reprimand Letters has a low level of effectiveness, Billing through Forced Mail is quite effective, and Billing through foreclosure has a low level of effectiveness. Studi pada Kantor Pusat Study at the Head Office of the Directorate General of Taxes, the level of taxpayer compliance and tax collection has a positive effect on tax revenue. |
| 6. | Vania Rakhmadhani (2020) | Taxpayer compliance and tax collection on tax revenue | A study at KPP Pratama Kotamobagu concluded that tax audits and collections do not affect tax revenue. |
| 7. | Giroth Jessica Roulani, Lintje Kalangi and Sherly Pinatik (2020) | Obligation to own NPWP, tax audit, and tax collection to increase tax revenue | Tax collection with Reprimand Letters and Forced Letters in 2016-2019 can increase tax revenue at the South Malang Pratama Tax Service Office, but the collection carried out is not very effective in contributing to disbursement (still very lacking). |
| 8. | Robin Mayklin (2019) | The effectiveness of tax collection implementation on tax revenue | |

9.	Endang Winarsih (2019)	The effectiveness of tax collection with Reprimand Letters and Forced Letters to measure the effectiveness of tax arrears	Tax collection with Reprimand Letters and Forced Letters at the Bantaeng Pratama Tax Service Office is classified as ineffective in terms of the value of the number of sheets and the nominal value stated in the Reprimand and Forced Letters.
10.	Risma Novitaningsih, Nur Diana and Afifudin (2019)	Tax collection system, tax audit, tax collection on the tax revenue level	<ul style="list-style-type: none">• The tax collection system has a positive and significant effect• Tax audits have no effect• Tax collection has no effect

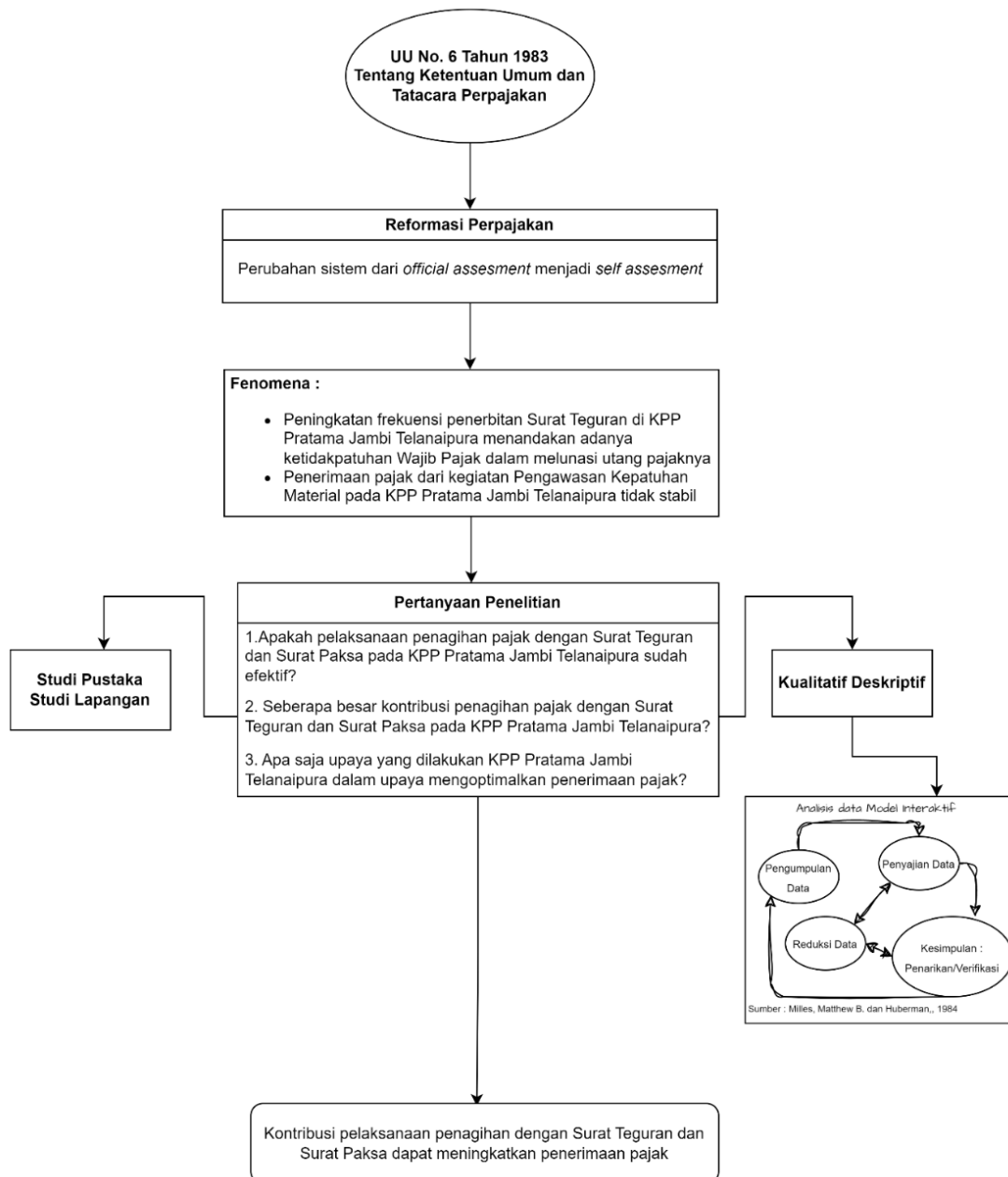


Figure 1. Framework of Thought

RESULTS AND DISCUSSION

The data analysis used by the authors in this study was descriptive. The author will compare the effectiveness and contribution of tax collection with reprimand letters and forced letters to optimize tax revenue at the Jambi Telanaipura Pratama Tax Service Office in 2020 and 2021.

Table 6. Analysis of Billing Effectiveness with Reprimand Letters

Year	Issuance of Reprimand Letters		Nominal Disbursement of Receivables (Rp)	Disbursement of Nominal Reprimand Letter (%)
	Quantity (Sheet)	Nominal (IDR)		
1	2	3	4	(4:3)
2020	2000	1.545.494.640.660,96	11.400.125.259	1%
2021	4515	115.496.325.673,00	2.286.955.651	1,98%

(Source: Billing Section of KPP Pratama Jambi Telanaipura, 2023)

In the table above, it is explained that in 2020, the number of reprimand letters issued was not as high as in 2021. The number of 2,000 reprimand letters with a nominal value of around Rp. 1.5 trillion is only able to provide disbursement of tax receivables of around Rp. 11 billion, or only 1% of the nominal amount of reprimand letters issued. Based on effectiveness measurement indicators, the issuance of reprimand letters for 2020 is classified as ineffective because it is less than 60%.

In 2021, the number of issuances of reprimand letters issued was 4,515 pieces with a nominal value of around Rp. 115 billion. This number of issuances is indeed more when compared to 2020, which only issued 2,000 shares, but in nominal terms, 2021 was not as large as the nominal issuance in 2020, a decrease of 93%. This indicates that the average amount of arrears on taxpayer receivables is not so large compared to last year, but the number of taxpayers who do not carry out their tax obligations is higher or has doubled. Meanwhile, the ratio of realization of tax receivables disbursement in 2021 is greater or increased from the previous year. Based on indicators measuring the effectiveness of the issuance of reprimand letters for 2021, it is also still classified as ineffective because it is less than 60%.

Table 7. Analysis of Effectiveness with Forced Letter

Year	Issuance of Forced Letters		Nominal Disbursement of Receivables (IDR)	Disbursement of Receivables to the Nominal of Forced Letters (%)
	Quantity (Sheet)	Nominal (IDR)		
1	2	3	4	(4:3)
2020	1249	66.714.136.347	17.223.734.786	25,82%
2021	1811	47.651.484.152	18.544.525.187	38,92%

(Source: Billing Section of KPP Pratama Jambi Telanaipura, 2023)

Based on the table above, in 2020, 1,249 forced letters were issued with a nominal value of around IDR 67 billion; compared to 2021, the number of forced letters issued reached 1,811 sheets with a smaller nominal value of around IDR 48 billion. In this case, it illustrates that the average amount of arrears on taxpayer

receivables is not so large compared to last year. In addition, the data above also shows an increase in the nominal disbursement of receivables, which also increased by around Rp1.3 billion. This indicates that the bailiff has played an active role in carrying out its obligation to collect tax receivables from the taxpayer. However, when viewed based on indicators measuring the effectiveness of the issuance of forced letters in 2020 and 2021, both periods are still less than 60% effective, so they are classified as ineffective.

Table 8. Collection Contribution with Reprimand Letter to Tax Revenue

Year	Disbursement of Tax Receivables by Forced Letter	Tax Arrears	Contribution
2020	11.400.125.259	192.399.838.282	5,93%
2021	2.286.955.651	122.281.790.353	1,87%

(Source: Billing Section of KPP Pratama Jambi Telanaipura, 2023)

From the table data above, the amount of contribution from the disbursement of tax arrears with forced letters to tax revenue at KPP Pratama Jambi Telanaipura in 2020 was 8.95%. This figure is obtained from the total disbursement of tax receivables with a reprimand letter of Rp. 17,223,734,786, with tax arrears of Rp. 192,399,838,282. Based on financial performance criteria, the contribution of the disbursement of tax arrears by forced letter in 2020 to tax arrears at KPP Pratama Jambi Telanaipura is classified as very little contributing to tax revenue. Unlike 2020, for 2021 there was an increase in the contribution of disbursement of tax arrears with forced letters to tax revenue at KPP Pratama Jambi Telanaipura, which was 15.17%, or an increase of 6.21% from the previous year. This figure is obtained from the total disbursement of tax receivables by forced letter amounting to Rp. 18,544,525,187, with tax arrears of Rp. 122,281,790,353. Based on financial performance criteria, the contribution of disbursement of tax arrears by forced letter in 2021 to tax arrears at KPP Pratama Jambi Telanaipura is also still classified as very under-contributing to tax revenue.

Constraints and Efforts to Optimize Tax Revenue

The obstacles come not only from taxpayers but also from KPP Pratama itself. The obstacles faced by the bailiff (statement of one of the tax bailiffs, Mr. Haykal) in the implementation of tax collection at KPP Pratama Jambi Telanaipura are as follows:

1. Internal Factors (KPP Pratama Jambi Telanaipura)
 - a. Limited bailiff manpower

The number of taxpayers to be billed is not proportional to the number of bailiffs on duty. Following KEP-244/PJ/2021, the standard number of bailiffs at the Tax Service Office is three. This amount is very inadequate considering the working area of KPP Pratama Jambi Telanaipura, which covers one district and five districts with an area of 5,364 km² so it cannot cover the implementation of tax collection with reprimand letters and forced letters within the maximum specified time. Therefore, this collection action must be carried out

selectively so that the purpose of repayment of tax debts by taxpayers can be achieved. Incomplete tax collection data, both from reprimand letters and forced letters.

- b. Due to the change in the system used at KPP Pratama Jambi Telanaipura.

Starting in 2020, KPP Pratama Jambi began to use Pegasus, which was different from previous years, which used the Directorate General of Taxes Information System (SIDJP), so that data from the previous period took a long time to be retrieved.

- c. The data in the master file has not been updated.

This is caused by taxpayers who do not regularly update data, especially address, email, and telephone number data. At this time, DGT has provided a system to facilitate this process, namely the existence of the DGT website online or through the tax credit. However, this data updating activity is still voluntary.

2. External factors (taxpayer)

- a. Taxpayers who do not have good faith or are uncooperative.

Due to a lack of awareness of their tax obligations, it is one of the causes that encourage taxpayers to act uncooperatively. This uncooperative action may hinder the implementation of active tax collection.

- b. Unclear or deliberately falsified taxpayer address

There are difficulties in searching for the taxpayer concerned because the taxpayer changed address or place of business without providing information to KPP Pratama Jambi Telanaipura, so the bailiff had difficulty finding confiscated objects.

- c. Low understanding of taxpayers regarding changes in tax regulations. One form of difficulty found is the development of information technology, such as the availability of e-SPT and e-filing facilities. However, there are still many taxpayers who do not understand how to use e-SPT and e-filing because they have difficulties filling out the manual tax return form.

- d. Low awareness among taxpayers.

The low awareness of taxpayers to carry out their tax obligations, as well as the still many taxpayers who avoid fulfilling their tax obligations for various unclear reasons and the lack of positive response from taxpayers to the tax interests themselves, will greatly hamper the process of disbursing tax arrears, which can hinder tax revenue.

With all obstacles arising in the implementation of tax arrears collection with reprimand letters and forced letters, there are several efforts made by KPP Pratama Jambi Telanaipura in the hope of improving collection performance to optimize tax receivable disbursement receipts. The efforts made are as follows:

- a. Holding a joint collection program. The activities carried out were the submission of forced letters and letters of appeal to accelerate the repayment of tax arrears. The joint collection is a joint collection

activity between the Directorate General of Taxes and the Directorate General of Customs and Excise to accelerate the disbursement of tax receivables.

- b. Held a focus group discussion with the regional office of the Jambi Ministry of Law and Human Rights in the Voluntary Disclosure Program (PPS). With this activity, in addition to inviting all levels to participate in the Voluntary Disclosure Program (PPS), KPP Pratama Jambi Telanaipura hopes to foster good synergy between the two ministries.
- c. Routinely conducting canvassing, namely fiscal visits to taxpayers' business premises, or other field research or examinations to update tax data on business actors and observe tax potential by obtaining data on economic activity and taxpayer assets This activity is expected to improve taxpayer compliance and the quality of potential mapping in related areas.
- d. Take a persuasive approach to uncooperative taxpayers. Taxpayers who do not have good faith in recognizing their tax debts behave uncooperatively when collecting them. This can be caused by a lack of knowledge and understanding related to the importance of taxation or, indeed, by a lack of care about tax obligations.
- e. Holding tax education activities, namely "Tax Class," which is held once a week. During the COVID-19 pandemic, even though face-to-face services were stopped due to physical distancing, KPP Pratama Jambi Telanaipura still carried out tax education for taxpayers through online tax classes through various media such as Zoom meetings, Instagram Live, WhatsApp groups, and others. With this tax class, it is expected to increase understanding related to taxation
- f. and build coordination with other agencies. One of them is the "Tax Volunteer Program," which is the result of collaboration between KPP Pratama Jambi Telanaipura and Jambi University. This program is expected to help students understand more about taxes while applying them directly to the wider community.
- g. Conducting tax socialization and counseling for the community, especially those in the KPP Pratama Jambi Telanaipura work area.

CONCLUSIONS AND RECOMMENDATIONS

Conclusions

Based on the results of the analysis of research conducted by the author related to tax collection with reprimand letters and forced letters to optimize tax revenue at the Jambi Telanaipura Pratama Tax Service Office, the following conclusions can be drawn:

1. The effectiveness of disbursement of tax arrears through the issuance of reprimand letters and forced letters at KPP Pratama Jambi Telanaipura in 2020 and 2021 has generally increased but by a small amount. This can be proven from the percentage of achievement, but it is also followed by a decrease in the nominal amount of realization of tax receivables. However, when compared to the disbursement of tax collection through

- the issuance of a forced letter, the achievement is more effective than the achievement of tax collection through the issuance of a reprimand letter.
2. The contribution of collecting tax arrears through the issuance of reprimand letters and forced letters to optimize tax revenue at the Jambi Telanaipura Pratama Tax Service Office is classified as very under-contributing. The contribution from tax collection through reprimand letters was only 5.93% in 2020 and 1.87% in 2021, while the contribution from tax collection through forced letters was only 8.95% in 2020 and 15.17% in 2021, so it only contributed slightly to tax revenue.
 3. Some of the efforts made by KPP Pratama Jambi Telanaipura in optimizing its tax revenue both internally and externally include holding a joint collection program between DGT and DGT Customs and Excise, holding focus group discussions with the Regional Office of the Jambi Ministry of Law and Human Rights in the Voluntary Disclosure Program (PPS), canvassing (visiting) the place of business of taxpayers, taking a persuasive approach to uncooperative taxpayers, conducting tax education activities, building coordination with other agencies, and counseling.

Recommendations

1. From the results of the study, which show that the level of effectiveness achieved in disbursing tax arrears through active tax collection is still in the category of ineffective, one of the main causes is the lack of awareness of taxpayers in carrying out their tax obligations. Therefore, KPP Pratama Jambi Telanaipura should maximize socialization and education activities in quantity and quality of counseling provided to foster taxpayers' concern for their rights and obligations and also increase awareness of the importance of paying taxes. Utilizing social media in this day and age is a creative way to educate the public so that it will foster a willingness to pay taxes.
2. Optimize collection actions and the quality of the tax bailiff. For example, by routinely conducting job evaluations, communication skills training, and so on. In addition, strengthening the morale and integrity of tax employees in carrying out their duties professionally is also important to note because it is hoped that an image of good governance can be formed in the community so that it can generate mutual trust between the government and taxpayers and so those tax receivable payment activities can become a willingness and necessity.
3. Improvement of tax information systems because the availability of complete and up-to-date data and information is very important in the tax collection process. Currently, it is only a matter of willingness for taxpayers to update data; therefore, DGT should require taxpayers to update data regularly because, with the right data, it can help in making tax decisions that will be taken appropriately because they are following their current conditions. In addition, it can also minimize the emergence of problems, such as the address of the taxpayer that cannot be found.

4. For further research, it is recommended to extend the research year or expand the object of research throughout the Jambi Province Regency and City Tax Service Office. It is also recommended to develop this research by trying other independent variables that are likely to maximize tax revenue.

FURTHER STUDY

The research data used is limited to two years, namely 2020 and 2021. So this study only compares two years because, in 2020, KPP Pratama Jambi uses a different system from the previous year, so the 2019 data is difficult to access again and requires a long time. Data were obtained at only one primary tax service office, namely KPP Pratama Jambi Telanaipura as a whole, as an agency unit under the DGT West Sumatra and Jambi Regional Offices.

ACKNOWLEDGMENT

In writing this journal, the author received a lot of help, guidance, and direction from various parties. The author would like to express his gratitude to all parties who have helped in the preparation of this journal, especially to

1. Allah SWT, who has given His mercy and grace so that the author is given ease in completing this journal.
2. Mr. Prof. Drs. H. Sutrisno, M.Sc., Ph.D., as Rector of Jambi University
3. Mr. Dr. H. Junaidi, S.E., M.Si, as Dean of the Faculty of Economics and Business, Jambi University
4. Mrs. Dr. Hj. Fitrini Mansur, S.E., M.Si., CCAT, CIQnR, as Head of Accounting Study Program, Jambi University
5. Both dear and beloved parents, Father Abdillah Syargawi and Alm. Mrs. Nelawarni, thank you immeasurably for all the love, prayers, pleasure, and support that never stops for the author so that author can complete college to get a Bachelor of Economics degree.
6. Supervisors and all parties who provide support and assistance to the author

May Allah Almighty reward all good and be rewarded accordingly to all. Aamiin Yes Rabb. The author realizes that in this journal there are many shortcomings. Therefore, criticism and suggestions are always expected as input for the improvement of this journal.

REFERENCES

- Ahrum Sari, B., & Darmawan Suwandi, E. (2022). Analisis Efektivitas Penagihan Pajak dengan Surat Teguran dan Surat Paksa Terhadap Penerimaan Pajak pada KPP Pratama Kebumen. *Jurnal Ilmiah Mahasiswa Manajemen*, 4(3), 436–443.
- Anom, S. (2020). (2020). Pengaruh Tingkat Kepatuhan Wajib Pajak Terhadap Peningkatan Penerimaan Pajak Yang Dimoderasi Oleh Pemeriksaan Pajak Pada Kpp Pratama Medan Kota. *Jurnal Ilmiah Simantek*, 4(1), 130–143.
- Badan Pusat Statistik. (2021). *Realisasi Pendapatan Negara*. bps.go.id. <https://www.bps.go.id/indicator/13/1070/2/realisasi-pendapatan-negara.html>
- Capaian Kinerja APBN Tahun Anggaran 2021 Kanwil DJP Sumatera Barat dan Jambi*. (2021). 2–3.
- Habibie, A. (2021). *Analisis Efektivitas Penagihan Pajak dengan Surat Teguran dan Surat Paksa Terhadap Pencairan Tunggakan Pajak Pada Kantor Pelayanan Pajak Pratama Banjarmasin Tengah 2017-2019*. Universitas Islam Kalimantan MAB.
- Harahap, N. (2020). Penelitian Kualitatif. In *Wal Ashri Publishing*.
- Lestari, S. H., Burhan, I., & Ka, V. S. Den. (2021). Analisis Efektivitas Penagihan Pajak Melalui Surat Teguran, Surat Paksa, dan Penyitaan Untuk Meningkatkan Penerimaan Pajak Pada Kantor Pelayanan Pajak Pratama Maros. *Jurnal Analisa Akuntansi dan Perpajakan*, 5(2), 236–245. <https://doi.org/10.25139/jaap.v5i2.4145>
- Mayklin, R. (2019). *Analisis Efektivitas Pelaksanaan Penagihan Pajak Terhadap Penerimaan Pajak Tahun 2016-2018 Pada Kantor Pajak Pratama Malang Selatan*.
- Murdiyanto, E. (2020). Metode Penelitian Kualitatif (Sistematika Penelitian Kualitatif). In *Bandung: Rosda Karya*. Lembaga Penelitian dan Pengabdian Pada Masyarakat UPN “Veteran” Yogyakarta Press.
- Novianty, C., & Sidharta, I. (2022). Pengaruh Penagihan Pajak Dengan Surat Teguran Terhadap Pencairan Tunggakan Pajak (Studi Pada Salah Satu Kota Administratif Di Jawa Barat). *Jurnal Computech & Bisnis*, 16(1). <https://doi.org/10.56447/jcb.v16i1.254>
- Novitaningsih, R., Diana, N., & Afifudin. (2019). Pengaruh Sistem Pemungutan Pajak, Pemeriksaan Pajak, Penagihan pajak terhadap Tingkat Penerimaan Pajak. *E-Jra*, 08(01), 1–13.
- Rahmawati, R., & Nurcahyani, N. (2022). *Pengaruh Efektivitas Penagihan Pajak Terhadap Pertumbuhan Penerimaan Pajak*.

- Rakhmadhani, V. (2020). Pengaruh Tingkat Kepatuhan Wajib Pajak Terhadap Penerimaan Pajak (Studi Kasus Pada Kantor Pusat Direktorat Jenderal Pajak). *Ekonomi: Jurnal Ekonomi, Akuntansi & Manajemen*, 2(1), 12-18.
- Roulani, G. J., Kalangi, L., & Pinatik, S. (2020). Pengaruh kewajiban kepemilikan NPWP, pemeriksaan pajak dan penagihan pajak dalam upaya peningkatan penerimaan pajak pada Kantor Pelayanan Pajak Pratama Kotamobagu. *Indonesia Accounting Journal*, 2(2), 66-73. <https://doi.org/10.32400/iaj.27712>
- Winarsih, E. (2019). Analisis Efektivitas Penagihan Pajak Dengan Surat Teguran Dan Surat Paksa Terhadap Tunggakan Pajak Pada Kantor Pelayanan Pajak Pratama Bantaeng. *Equilibrium: Jurnal Ilmiah Ekonomi, Manajemen dan Akuntansi*, 8(1), 6-10. <https://doi.org/10.35906/je001.v8i1.328>