



**EFFECTIVENESS OF TAX COLLECTION WITH WARNING
LETTERS ON TAX REVENUE AT BADAN PENDAPATAN
DAERAH KABUPATEN BEKASI**

UNDERGRADUATE THESIS
Submitted as one of the requirements to
obtain
Sarjana Akuntansi

By:

Dikhiyah Kallaaby Athoried
008202100043

FACULTY OF BUSINESS
ACCOUNTING STUDY PROGRAM
CIKARANG
SEPTEMBER, 2024

PLAGIARISM CHECK RESULT

EFFECTIVENESS OF TAX COLLECTION WITH WARNING LETTERS ON TAX REVENUE AT BADAN PENDAPATAN DAERAH KABUPATEN BEKASI

Dikhiyah Skripsi - Copy.docx

ORIGINALITY REPORT

2%

SIMILARITY INDEX

2%

INTERNET SOURCES

1%

PUBLICATIONS

1%

STUDENT PAPERS

PRIMARY SOURCES

1

repository.uin-suska.ac.id

Internet Source

1%

2

Submitted to Sriwijaya University

Student Paper

<1%

3

repository.president.ac.id

Internet Source

<1%

4

ijssrr.com

Internet Source

<1%

5

ojs.uho.ac.id

Internet Source

<1%

6

Akhmad Solikin, Yuniarto Hadiwibowo, Benny Setiawan, Amrie Firmansyah, Hendrati Dwi Mulyaningsih. "Public Sector Accountants and Quantum Leap: How Far We Can Survive in Industrial Revolution 4.0?", Routledge, 2020

Publication

<1%

7

conference.undana.ac.id

Internet Source

<1%

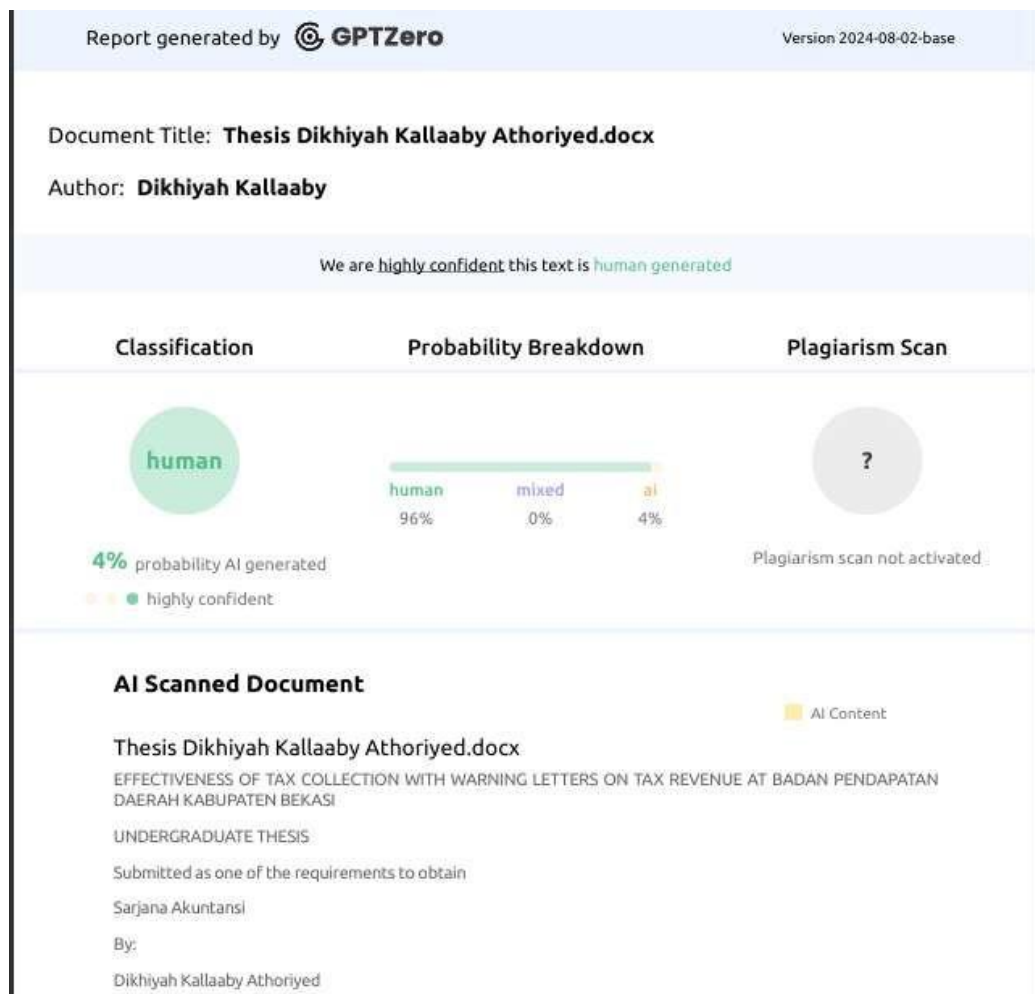
8

fdocuments.in

Internet Source

AI CHECK RESULT

EFFECTIVENESS OF TAX COLLECTION WITH WARNING LETTERS ON TAX REVENUE AT BADAN PENDAPATAN DAERAH KABUPATEN BEKASI



ABSTRACT

Some taxpayers in Kabupaten Bekasi fail to meet their tax obligations on time due to negligence, financial issues, or deliberate avoidance, leading to reduced revenue and unfairness for compliant taxpayers. To address this, stricter supervision and sanctions by Bapenda, along with increased awareness of tax compliance, are needed. From 2020 to 2023, the use of warning letters for tax collection showed steady effectiveness, with collection rates improving from 75% to 86%. However, its contribution to overall tax revenue remains minimal, ranging from 0.9% to 1.4%. Despite this, warning letters have proven effective in prompting non-compliant taxpayers to pay their dues.

Keywords: *Taxpayers, Tax, Effectiveness, Bapenda, Warning Letters*

INTISARI

Beberapa wajib pajak di Kabupaten Bekasi gagal memenuhi kewajiban pajak mereka tepat waktu karena kelalaian, masalah keuangan, atau penghindaran yang disengaja, yang menyebabkan berkurangnya pendapatan dan ketidakadilan bagi wajib pajak yang patuh. Untuk mengatasi hal ini, diperlukan pengawasan dan sanksi yang lebih ketat dari Bapenda, serta peningkatan kesadaran akan kepatuhan pajak. Dari tahun 2020 hingga 2023, penggunaan surat teguran untuk penagihan pajak menunjukkan efektivitas yang stabil, dengan tingkat penagihan yang meningkat dari 75% menjadi 86%. Namun, kontribusinya terhadap penerimaan pajak secara keseluruhan masih sangat minim, berkisar antara 0,9% hingga 1,4%. Meskipun demikian, surat peringatan telah terbukti efektif dalam mendorong wajib pajak yang tidak patuh untuk membayar iuran mereka.

Kata Kunci: *Wajib Pajak, Pajak, Efektivitas, Bapenda, Surat Teguran*

TABLE OF CONTENTS

PANEL OF EXAMINERS APPROVAL	ii
STATEMENT OF ORIGINALITY	iii
SCIENTIFIC PUBLICATION APPROVAL FOR ACADEMIC INTEREST.....	iv
ADVISOR'S APPROVAL FOR PUBLICATION.....	v
PLAGIARISM CHECK RESULT	vi
ACKNOWLEDGEMENT	vii
TABLE OF CONTENTS	ix
LIST OF FIGURES.....	xi
LIST OF TABLES	xii
ABSTRACT.....	xiii
INTISARI.....	xiv
CHAPTER I	15
INTRODUCTION.....	15
1.1. Research background.....	15
1.2. Research problem	17
1.3 Research questions	20
1.4 Research objectives	21
1.5 Research scope and limitation.....	21
1.6 Research benefits.....	21
CHAPTER II	22
LITERATURE REVIEW.....	22
2.1 Theoretical foundation	22
2.1.1 Effectiveness	23
2.1.2 Tax	26
2.1.3 Tax collection	31
2.1.4 Warning Letter	32
2.2 Research Framework.....	34
CHAPTER III.....	36
RESEARCH METHOD	36
3. 1 Primary Data Collecting and Processing	36
3.2 Types and Sources of Data.....	36
3.3 Analysis Method	37

3.4 Data Analysis Technique.....	38
CHAPTER IV.....	41
RESULT ANALYSIS	41
4.1 Analysis of Tax Revenue Targets with Warning Letters at the Badan Pendapatan Daerah Kabupaten Bekasi.....	42
4.2 Effectiveness of Tax Collection with Warning Letter.....	44
4.3 Contribution of Tax Collection with Warning Letter to Tax Revenue at Badan Pendapatan Daerah Kabupaten Bekasi.....	47
CHAPTER V.....	50
CONCLUSION, LIMITATIONS AND SUGGESTIONS.....	50
5.1 Conclusion	50
5.2 Limitation.....	51
5.3 Recommendation	51
BIBLIOGRAPHY	53

LIST OF FIGURES

Figure 2.1 Effectiveness Relationship.....	24
Figure 2.2 Research Framework... ..	35

LIST OF TABLES

Table 1.1 Warning Letter Sheet and Remaining Arrears... ..	18
Table 2.1 Effectiveness Level Classification... ..	25
Table 2.2 Classification of Contribution Measurement... ..	26
Table 3.1 Effectiveness Level Classification... ..	38
Table 3.2 Classification of Contribution Measurement... ..	40
Table 4.0 Number of Warning Letters and Tax Arrears... ..	42
Table 4.1 Effectiveness of Tax Collection Using a Warning Letter... ..	45
Table 4.2 Contribution of Tax Revenue at Bapenda Kabupaten Bekasi.....	48