# 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***


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**CIKARANG**
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**PLAGIARISM CHECK RESULT**

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

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# 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*

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