



THE PERCENTAGE OF TAX RECEIVABLES REVIEWED FROM TAX COLLECTION THROUGH WARNING LETTERS AND ENFORCEMENT LETTERS AT THE PRATAMA TAX SERVICE OFFICE OF SURABAYA RUNGKUT

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Abstract

This study aims to determine the effect of Warning Letters and Enforcement Letters on the Percentage of Tax Receivables at KPP Pratama Surabaya Rungkut. The research method used is quantitative analysis and descriptive verification to examine the effect of each variable. The number of samples in this study was 35 data of warning letters, forced letters, and percentage of tax receivables from KPP Pratama Surabaya Rungkut. The type of data used in this study is secondary data. IBM Statistical Product and Service Solution (SPSS) software was employed to analyze the collected data. The gathered data was subsequently analyzed using classical assumption and multiple linear regression tests. The study results show that Tax collection through Warning Letters partially does not significantly impact the percentage of tax receivables. Tax collection through Enforcement Letters substantially affects the rate of tax receivables.

Keywords: Warning Letters, Enforcement Letters, The Percentage of Tax Receivables.

INTRODUCTION

The Constitution of the Republic of Indonesia explains taxation as one of the state's revenue sources aimed at implementing the necessary development to achieve the welfare of society, thus emphasizing the indirect understanding that its benefits involve placing the burden on the populace, such as taxes and other compulsory levies, which are regulated by the law (C. Y. P. Sari et al., 2020). Taxes constitute the primary state revenue source, contributing around 70% of the total state revenue.

If the tax revenue or tax receipts decrease or become minimal, it will impact the low-state income, which will subsequently be used to improve the welfare of the society and manage the country. The importance of the role of taxation must also be balanced with proper tax management. Tax receipts hold significant income potential; therefore, if not managed well, it could lead to budget deficits. The form of tax administration improvement carried out by the Directorate General of Taxes is implementing the self-assessment system policy in tax collection. According to (2018), Self Assessment System is a taxation system that entrusts taxpayers with fulfilling and independently executing their tax obligations and rights.

As time passes, this policy has caused a new issue: taxpayers becoming negligent in fulfilling their tax obligations. Moreover, only some taxpayers wait to be approached by tax officers before settling their tax liabilities. The negligence of taxpayers in reporting this Tax Notification (SPT) will eventually lead to the tax authority issuing a Tax Assessment Letter, resulting in a tax debt for the respective taxpayers.

According to The Minister of Finance of the Republic of Indonesia (2022), Tax Receivables are receivables that arise due to central tax revenue regulated by tax laws and regulations in the taxation

field, as well as laws and rules in the customs and excise field, which have not been settled by the end of the financial reporting period. Tax Receivables consist of those managed by the Directorate General of Taxes and those operated by the Directorate General of Customs and Excise. If these tax receivables can be effectively realized through collection efforts by the tax authority, then tax receivables will not pose a potential issue in state financing.

Several factors influence the percentage of tax receivables, and one of them is the performance of the tax collection division through Warning Letters and Enforcement Letters. The initial step used by the tax authority is issuing Warning Letters. The issuance of warning letters takes place where STP (Tax Bill Letter), SKPKB (Underpayment Tax Assessment Letter), and SKPKBT (Additional Payment Tax Assessment Letter) have yet to be settled even after surpassing seven days from the If within 21 days after the warning letter's issuance date, the taxpayer must pay their tax debt within 2x24 hours from the date of enforcement letter issuance. Tax arrears not settled within 2x24 hours will lead to Seizure Action by issuing a Seizure Implementation Order (SPMP). (Nissa & Muslimin, 2022).

Based on the data obtained from the Pratama Tax Office of Surabaya Rungkut, there have still been many issuances of Warning Letters and Enforcement Letters during 2020 - 2022. The following represents the number of sheets of Warning Letters and Enforcement Letters issued at the Pratama Tax Office of Surabaya Rungkut during 2020 – 2022:

Tax Collection with Warning Letters KPP Pratama Surabaya Rungkut 2020 - 2022

Year	Number of Letters (Sheets)	Value (Rupiah)	
2020	15.032	IDR	79.688.031.416,36
2021	24.289	IDR	29.123.607.565,05
2022	8.878	IDR	57.862.661.476,74

Source: KPP Pratama Surabaya Rungkut

Based on the above data, it can be observed that the number of issued Warning Letters fluctuated. In 2020, published warning letters reached 15.032 sheets with a total IDR 79.688.031.416. In 2021, the number of published warning letters increased to 24.289 sheets, but the Value decreased to IDR 29.123.607.565. In 2022, the number of reissued warning letters was reduced to 8.878, but the Value increased to IDR 57.862.661.476.

Tax Collection with Enforcement Letters KPP Pratama Surabaya Rungkut 2020 - 2022

Year	Number of Letters (Sheets)	Value (Rupiah)	
2020	800	IDR	1.248.431.236.066,00
2021	1.613	IDR	4.586.191.091.858,00
2022	3.145	IDR	55.414.645.941,49

Source: KPP Pratama Surabaya Rungkut

Based on the data above, it is known that the number of issued Enforcement Letters fluctuated during 2020 - 2022. In 2020, the number of published Enforcement Letters was 800 sheets, with a total IDR 1.248.431.236.066. In 2021, the number of published Enforcement Letters increased to 1,613 sheets, with the Value dramatically rising to IDR 4.586.191.091.858. In 2022, the number of published Enforcement Letters increased again to 3.145 sheets, but the Value decreased to IDR 55.414.645.940.

Tax debts that remain unsettled by taxpayers for more than 21 days since issuing a Warning Letter will be followed up by the Directorate General of Taxes (DJP) through an Enforcement Letter. According to Putra Muslim (2022), an Enforcement Letter is a determined and issued letter by an authorized official or tax authority with an executive title and definite legal force. It contains a directive to the named taxpayer in the Enforcement Letter to pay any specified tax amount within a predetermined period under the threat of seizure and attachment. The impact of this Enforcement Letter is more pronounced than that of a Warning Letter because if the taxpayer does not promptly settle the tax debt, the Tax Office will proceed to seize the assets of the respective taxpayer. This research is conducted to determine whether tax collection performance using Warning Letters and Enforcement Letters can enhance the collection of Tax Receivables, particularly at the Pratama Tax Service Office of Surabaya Rungkut.

Previous research related to this study has shown inconsistent results. Research by Rahmawati (2022) found that tax collection using warning and enforcement letters did not affect taxpayers' attitudes towards settling tax arrears. Furthermore, Maryana Sagala (2019) obtained results indicating that tax collection through Warning Letters and Enforcement Letters had a significant impact on the effectiveness of tax arrears disbursement, and tax collection through Warning Letters and Enforcement Letters simultaneously had a considerable influence on the efficacy of tax arrears disbursement. Additionally, Winarsih (2019) found that tax collection using warning letters and enforcement letters at the Pratama Tax Office of Bantaeng could have been more effective regarding the number of sheets and the nominal Value stated in the notes. Furthermore, Fitriana Putra (2020) obtained results showing that tax warning letters influenced tax revenue, while tax enforcement letters did not affect tax revenue.

Explaining the above research gap is the basis for the researcher to conduct further study. Apart from the difference in the more recent research period, the researcher introduces innovation by employing a different dependent variable. Previous studies lacked a variable discussing the percentage of tax receivables. This study aims to determine the influence of warning and enforcement letters on the rate of tax receivables at the Pratama Tax Office of Surabaya Rungkut.

Theory of Planned Behavior (TPB)

The Theory of Planned Behavior (TPB) was introduced by (Ajzen, 1991). The Theory of Planned Behavior explains that individual behavior emerges due to the intention to behave. Three factors influence the choice to act. Firstly, Behavior Beliefs are an individual's beliefs about a behavior.

Normative Beliefs are beliefs about others' normative expectations and the motivation to meet those expectations. Control beliefs are about factors that support or hinder someone's behavior. This theory is chosen because the willingness to pay taxes is closely related to taxpayers' perceptions in assessing taxation. These perceptions are used to evaluate something greatly influenced by the conditions experienced by the individual (Lesiana & Anwar, 2022).

Taxation

According to Law Number 16 of 2009, which is the fourth amendment to the General Provisions and Procedures of Taxation, Article 1 Paragraph 1 states that Tax is a mandatory contribution to the state owed by individuals or entities that is coercive based on the law, without receiving direct compensation and is used for the state's purposes for the maximum welfare of the people. The concept of Tax, as defined by Rochmat Soemitro in the book (Mardiasmo, 2018, p. 3) Tax, is a citizen's contribution to the state treasury based on the law (which can be enforced) without receiving a direct consideration (*quid pro quo*) that can be directly identified and is used to cover general expenses.

Tax Receivables

According to (Mardiasmo, 2018), tax receivables are debts from tax revenue regulated by Taxation Laws that have been settled at the end of the reporting period. Tax receivables can be understood as taxes still owed by taxpayers to the tax authority, including the potential imposition of administrative sanctions such as interest, penalties, or surcharges, as stipulated in Tax Assessment Letters or similar documents based on tax legislation provisions. Tax receivables have the same concept or meaning as tax liabilities; the difference lies in their recognition position. From the taxpayer's perspective, these unsettled tax obligations are considered liabilities. Meanwhile, from the tax authority's standpoint, tax liabilities are viewed as tax receivables given to the taxpayers.

According to (Resmi, 2019:11), two doctrines govern the emergence of tax receivables (when tax receivables are recognized). These doctrines consist of the Material Doctrine, which states that tax receivables arise due to the enactment of tax laws. This doctrine is consistent with the implementation of the Self-Assessment System. On the other hand, the Formal Doctrine states that tax receivables arise because tax authorities (the government) issue tax assessment letters. This doctrine is in line with the implementation of the Official Assessment System.

Tax Collection

Law Number 19 of 2000 defines tax collection as a series of actions by the Directorate General of Taxes (DJP) to ensure taxpayers settle their tax debts and tax collection costs. These actions include issuing warnings/admonitions, conducting immediate and simultaneous collection, sending enforcement

letters, proposing preventive measures, carrying out seizures, executing attachments, and selling seized goods. (Wahdi & Wijayanti, 2018).

The legal basis for tax collection is regulated by Law Number 19 of 1997 on Tax Collection through Enforcement Letters, as amended by Law Number 19 of 2000, Law Number 6 of 1983 on General Provisions and Procedures of Taxation, which has been amended several times, most recently by Law Number 16 of 2009, and Government Regulation Number 74 of 2011 on the Implementation Procedures of Tax Rights and Obligations.

Warning Letters

The issuance of Warning Letters, Reminder Letters, or similar letters marks the initial stage of tax collection actions. Therefore, it is a guideline for subsequent tax collection actions such as delivering Enforcement Letters. According to Article 1 Paragraph 10 of Law Number 19 of 2000, an official issues a Warning Letter, also known as a Reminder Letter or similar letter, to reprimand or warn taxpayers to settle their tax debts. The Warning Letter is also intended to give the taxpayer an opportunity for 14 (fourteen) days before enforcement action is taken by issuing the Enforcement Letter.

Enforcement Letters

As stipulated in Article 1 Paragraph 12 of the Tax Collection Law, tax collection through Enforcement Letters is "an "Letter of instruction to pay the tax debt and tax collection costs." If the tax authority has taken active measures, but the taxpayer still fails to settle their tax debt, it can initiate tax collection actions through enforcement letters. An enforcement letter is an instruction to taxpayers to pay their tax debt and collection costs. The tax authority undertakes this enforcement letter to compel taxpayers to settle their tax debt.

The tax collection process can be divided into active and passive collections. In this context, the tax collection process involving Tax Collectors falls under active collection. The role of Tax Collectors begins with issuing Warning Letters, Enforcement Letters, executing Seizure Implementation Orders, announcing auctions, and conducting auctions. A schedule for tax collection actions has been established based on the Minister of Finance's Decree Number 561/KMK.04/2000 regarding Immediate and Simultaneous Collection and the Implementation of Enforcement Letters.

METHOD

The method employed in this research is a descriptive and verificative approach with a quantitative approach. According to Sugiyono (2017:7), quantitative research is a research method based on positivism, used to investigate a specific population or sample, collect data using research instruments, and analyze data in a quantitative/statistical manner to test established hypotheses.

The population in this study consisted of 52.913 data obtained from Warning Letters, Enforcement Letters, and the percentage of tax receivables from both Individual and Corporate Taxpayers over three years, with monthly data units from 2020 to 2022 at the Pratama Tax Office Surabaya Rungkut. The sampling technique used in this study was purposive sampling, resulting in 35 qualified data points. The type of data used in this study is secondary data. IBM Statistical Product and Service Solution (SPSS) software was employed to analyze the collected data. The gathered data was subsequently analyzed using classical assumption and multiple linear regression tests.

RESULTS AND DISCUSSION

Descriptive statistics

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Tax Collection Though Warning Letters	35	8,01	10,49	9,40	0,505
Tax Collection Though Enforcement Letters	35	5,86	12,36	9,62	1,684
Percentage of Tax Receivables	35	0,01	0,19	0,07	0,043
Valid N (listwise)	35				

The study used a total of 35 samples. The variable of tax collection through Warning Letters (X_1) had the lowest Value at 8.01 and the highest at 10.49, with an average value of issued Warning Letters being 9.40 and a data spread level of 0.505. The variable of tax collection through Compulsory Letters (X_2) had the lowest Value at 5.86 and the highest at 12.36, with an average value of issued Compulsory Letters being 9.61 and a data spread level of 1.684. The variable of the percentage of tax receivables (Y) had the lowest Value at 0.01 and the highest at 0.19, with an average percentage of tax receivables being 0.07 and a data spread level of 0.043.

Normality Test

Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		35
Normal Parameters ^b	Mean	0,0000000
	Std. Deviation	0,54916457
Most Extreme Differences	Absolute	0,109
	Positive	0,109
	Negative	-0,093
Test Statistic		0,109
Asymp. Sig. (2-tailed)		.200 ^{c,d}

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance

Source: output data SPSS (2023)

The results of the Residual Normality Test using the One-Sample Kolmogorov-Smirnov method can be observed from the Kolmogorov-Smirnov value and the significance value of the processed data. The table above indicates that the Kolmogorov-Smirnov value is 0,109, and the significance value is $0,200 \geq 0,05$. Therefore, it can be concluded that the residuals or disturbances in this study are typically distributed.

Multicollinearity Test

Multicollinearity Test Results Coefficients

Model		Collinearity Statistics	
		Tolerance	VIF
1	Tax Collection Though Warning Letters	1,000	1,000
	Tax Collection Though Enforcement Letters	1,000	1,000

a. Dependent Variable: Percentage of Tax Receivables

Source: output data SPSS (2023)

The table above shows that the Tolerance value is 1,000, more remarkable than 0,10, or its VIF value is $1,000 \leq 10$. Therefore, it can be assured that there is no multicollinearity in the regression model.

Heteroscedasticity Test

Heteroscedasticity Test Results

Variable	Significance Value
Tax Collection Though Warning Letters (X_1)	0,924
Tax Collection Though Enforcement Letters (X_2)	0,072

Source: output data SPSS (2023)

The results of the Heteroskedasticity Test using the Glejser method indicate that the significance values of all independent variables are more significant than 0.05. Therefore, it can be concluded that there is no heteroskedasticity in the regression model, and it exhibits homoskedasticity.

Autocorrelation Test

Autocorrelation Test Results

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson

1	.459 ^a	0,211	0,162	0,56607	2,055
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a. Predictors: (Constant), Tax Collection Through Warning Letters, Tax Collection Through Enforcement Letters

b. Dependent Variable: Percentage of Tax Receivables

Source: output data SPSS (2023)

The results of the Autocorrelation Test in the table above show a Durbin-Watson value of 2,055, which means the D-W statistic falls between 1,584 and 2,416. Therefore, the regression model is free from autocorrelation issues.

Multiple Linear Regression Analysis Test

Multiple Linear Regression Analysis Test Results

Variable	Regression Coefficient	t Value	Sig.
<i>Constanta</i>	5,085	2,678	0,012
Tax Collection Through Warning Letters (X_1)	0,203	1,054	0,300
Tax Collection Through Enforcement Letters (X_2)	0,158	2,738	0,010

Source: output data SPSS (2023)

Based on the table above, the multiple regression equation is obtained as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e$$

$$Y = 9,497 - 0,031X_1 - 0,072X_2 + e$$

The constant value is 5,085, which means that if the independent variables have a value of 0 or there is no tax collection through Warning Letters (X_1) and Enforcement Letters (X_2), the predicted tax receivables (Y) amount to 5,085. The regression coefficient value of the tax collection variable with Warning Letters (X_1) is 0,203. The positive Value of (X_1) indicates a positive relationship between the tax collection variable with Warning Letters (X_1) and the percentage of tax receivables (Y). The regression coefficient value of the tax collection variable with Enforcement Letters (X_2) is 0,158. This positive Value of (X_2) also indicates a positive relationship between the tax collection variable with Enforcement Letters (X_2) and the percentage of tax receivables (Y).

Hypothesis Test

t Test Results

Variable	value	t_{tables}	Explanation
Tax Collection Through Warning Letters (X_1)	1,054	2,042	No Effect
Tax Collection Through Enforcement Letters (X_2)	2,738	2,042	Effect

Source: output data SPSS (2023)

Based on the t-test results, the variable of tax collection with Warning Letter (X_1) has a calculated

t-value of 1,054, which is smaller than the t-tables of 2,042. It indicates H_0 is accepted and H_1 is rejected, meaning that Tax Collection with Warning Letter (X_1) partially does not significantly affect the Percentage of Tax Receivables (Y).

The t-test results for the variable of tax collection with Enforcement Letter (X_2) show a calculated t-value of 2,738, which is more significant than t-tables of 2,042. It indicates H_0 is rejected and H_2 is accepted, meaning that Tax Collection with Enforcement Letter (X_2) partially significantly affects the Percentage of Tax Receivables (Y).

The Influence of Tax Collection with Warning Letters on the Percentage of Tax Receivables

Based on the results of data analysis regarding the influence of Warning Letters on the percentage of tax receivables, it can be concluded that the hypothesis stating that tax collection with Warning Letters affects the Percentage of Tax Receivables is not supported. Tax collection with Warning Letters conducted by KPP Pratama Surabaya Rungkut may only sometimes lead to increased tax receivables.

Most taxpayers perceive tax collection through the issuance of Warning Letters as merely a persuasive effort without direct legal sanctions that heavily burden the taxpayer. As a result, taxpayers may still need to pay their tax debts or even choose to delay payment to the tax authority. It aligns with the nature of Warning Letters as an initial step in the tax collection process, aiming to admonish or warn the taxpayer. Therefore, their issuance does not exert direct psychological pressure on the taxpayer to settle their tax debt immediately.

This study's results align with the research conducted (Rahmawati, 2022) and (Winarsih, 2019), which found that the tax collection variable with Warning Letters does not significantly affect the Percentage of Tax Receivables. However, the findings of this study contradict the research conducted by (Fitriana & Putra, 2020), which stated that tax collection with Warning Letters has a significant effect on the Percentage of Tax Receivables.

The Influence of Tax Collection with Warning Letters on the Percentage of Tax Receivables

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Taxpayers perceive tax collection through Enforcement Letters as a severe threat because Enforcement Letters hold executive power. If there is no effort to settle their tax debt, the taxpayer's assets will be seized. The existence of this legal authority makes taxpayers fearful and pressured to pay their tax debt promptly.

The results of this study align with the research by (S. R. Sari, 2020), which stated that tax collection with Enforcement Letters has a significant effect on the Percentage of Tax Receivables.

However, the findings of this study contradict the research conducted (Rahmawati, 2022) and (Fitriana & Putra, 2020), which found that the tax collection variable with Enforcement Letters does not significantly affect the Percentage of Tax Receivables.

CONCLUSION

Based on the analysis and hypothesis testing results, tax collection through Warning Letters partially does not significantly affect the percentage of tax receivables. It implies that tax collection through Warning Letters may not necessarily lead to an increase in the percentage of tax receivables. There is a tendency that issuing Warning Letters cause Taxpayers to postpone paying their tax debts. Tax collection through Forceful Letters does not significantly affect the percentage of tax receivables, meaning that tax collection through Enforcement Letters may not necessarily increase the percentage of tax receivables. The ineffectiveness of tax collection through Warning Letters can serve as an evaluation point for the Directorate General of Taxes to consider the effectiveness of using Warning Letters or imposing heavier penalties to prompt taxpayers to settle their tax debts promptly, even if it is just by issuing a Warning Letter. The Surabaya Rungkut Primary Tax Office can organize engaging events to get closer to the community. During these events they can include informational sessions or similar activities to enhance the public's understanding and awareness of paying taxes regularly within a tax year.

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