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Disbursement of Tax Arrears: Active Tax Collection and Tax Audit on Corporate Taxpayers

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ABSTRACT

This study aims to determine the effect of warning letters, forced letters, and confiscation letters on the disbursement of tax arrears with tax audit as a moderation variable. The type of research is quantitative using secondary data with indirect data collection techniques. The population in the study is corporate taxpayers registered at KPP Pratama Tigaraksa. The sampling technique uses *purposive sampling*. The data analysis method uses panel data through *Eviews* 10. The results of the parsial of the warning letter had a positive and significant effect on the disbursement of tax arrears, forced letter and confiscation letter had no effect on the disbursement of tax arrears and the results of the MRA tax audit could not moderate the disbursement of tax arrears. The results of this study simultaneously warning letter forced letter, and confiscation letter have an effect on the disbursement of tax arrears. The latest in this study is to add tax audits as a moderation variable with different objects at KPP Pratama Tigaraksa. This research has implications to increase taxpayer awareness in fulfilling tax obligations and assist the Directorate General of Taxes in decision-making policies related to the renewal of active tax collection regulations.

Keywords: Disbursement of tax arreas, Tax audit, Warning Letter, Forced Letter, Confiscation Letter

INTRODUCTION

Taxes are one of the sources of revenue for the state (Sari et al., 2023) . The revenue received by the state comes from income tax from personal and corporate taxpayers, land and building tax, value-added tax, sales tax on luxury goods, excise revenue, and arrears disbursement (Atichasari et al., 2024). Tax collection from taxpayers will be used for government expenditure and national development which can later be used by the general public, such as the use of public facilities in the form of toll roads, bridges, public transportation, and houses of worship (Mardiasmo, 2019; Pohan, 2019).

Table 1. Data on the Disbursement of Tax Arrears for 2019-2021

Year	Action	Disbursement (in Billion Rupiah)
2019	Letter of Reprimand	10.876
	Forced Letter	4.095
	Seizure Warrant	935
2020	Letter of Reprimand	9.929
	Forced Letter	4.945
	Seizure Warrant	675
2021	Letter of Reprimand	9.169,23
	Forced Letter	6.847,35
	Seizure Warrant	2.483,58

Source: Financial Report DJP, 20219-2021

Based on table 1, the highest disbursement of tax arrears through a letter of reprimand occurred in 2019 of 10,876 billion, while the lowest occurred in 2021 of 9,169.23 billion. The highest

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disbursement through forced mail occurred in 2021 at 6,847.35 billion, while the lowest in 2019 was 4,095 billion. And the highest confiscation warrants occurred in 2019 of 935 billion, while the lowest in 2021 was 2,483.58 billion. Therefore, it can be concluded that the disbursement of tax arrears through active collection, namely by the act of issuing warning letters, forced letters and orders to confiscate for 3 years from 2019 to 2021 decreased in 2021, this indicates that there has been an increase in taxpayers in carrying out their obligations. However, it closes the possibility that taxpayers who violate tax regulations will commit abuse such as tax evasión (Ristiyana, Trianto, et al., 2024), illegal tax evasion, and the most possible is to avoid taxes, by making tax arrears (Mei et al., 2024). The cause of tax arrears is due to a lack of awareness and compliance of taxpayers (Annastasya et al., 2025; Rinaldy & Ahmad, 2022).

There is a case related to tax arrears in February 2023 located in Jakarta, which involves a former administrator of PT KSA with tax arrears of IDR 6 billion, Previously tax collection had been carried out persuasively, and confiscation and prevention of traveling abroad. However, the taxpayer still does not pay off his debt, so the final action of active collection is hostage-taking. The act of hostage taking can be carried out if the taxpayer has a debt of at least IDR 100 million and doubts his trust to deflect the debt (Siswanto, 2023). A similar case also occurred on October 13, 2020 to a director with the initials JMP from PT SJUS, a company engaged in construction. Those who are in arrears of taxes amounting to IDR 2.6 billion. Therefore, the DGT and the Karawang Pratama Tax Service Office carried out hostage arrest as the final step of a series of collections that had been carried out previously, namely persuasive collection through appeals and summonses to active collection (Wildan, 2020).

Research related to warning letters, forced letters, and confiscation letters on the disbursement of tax arrears has been carried out before showing inconsistent results. Based on research conducted by (Mellinia & Sari, 2022), that warning letters and forced letters have a positive and significant effect on the effectiveness of disbursing tax arrears while warrants carry out confiscation have no effect. Research conducted by (Rinaldy & Ahmad, 2022) shows the same results, namely reprimands and forced letters have a positive and significant effect on the disbursement of tax arrears. In contrast to the research worked on by (Riftiasari, 2019) which showed the results that warning letters and forced letters had no effect on the disbursement of tax arrears and the research conducted by (Purwanto, 2017) explained that warning letters and forced letters had no effect on the disbursement of tax arrears.

Based on research by (Riftiasari, 2019; Rinaldy & Ahmad, 2022), there is a gap related to the results of the study. This research replicates the research conducted by (Mellinia & Sari, 2022) titled "The Effect of Tax Collection Actions on the Effectiveness of Tax Arrears Disbursement at KPP Pratama Kediri", which the researcher used as a reference. The difference between this research and previous research lies in the object of the research. This study uses the research object of the Tax Service Office (KPP) Pratama Tigaraksa and the researcher added tax audit as a moderation variable as well as the latest from the previous research.

LITERATURE STUDY

Theory of Planned Behavior

This theory was put forward by Ajen in 1980 explaining human behavior, such as attitudes referring to an individual's assessment of a behavior (Ristiyana, Atichasari, et al., 2024). This includes whether a person has a positive or negative view of the behavior (Pratama et al., 2025).

Attribution Theory

This theory put forward by Michael & Dixon (2019) in (Aulya & Rahmawatib, 2025) is a theory that explains how humans judge the behavior of others in different ways depending on how they relate it to a particular action (Pratama et al., 2025; Ristiyana, Atichasari, et al., 2024). This theory highlights that the assessment of individual behavior is influenced by internal and external factors.

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Slippery Slope Frame Work Theory

The Slippery Slope FrameWork theory was first introduced by Enrich Kircler (2007) in (Gangl et al., 2020). proposes that taxpayers' compliance levels are influenced by the extent to which they have confidence in tax authorities and the belief that tax authorities have the ability to supervise and prevent tax violations such as tax evasion and evasion (Prianto, 2016).

Disbursement of Tax Arrears

Disbursement of tax arrears, which is the repayment of arrears, is determined as the entire refund and reduction of debts issued before the current year, which consists of payments through Tax Payment Letters (SSP), where SSP is proof of tax payments or deposits made by taxpayers (Supriadi & Hidyatullah, 2020). The disbursement of tax arrears is the amount of taxpayers pay for the tax arrears. It is necessary to carry out active tax collection actions to disburse tax arrears (Supriadi & Hidyatullah, 2020). Tax collection includes a letter of reprimand to the taxpayer as a kind of warning to settle the debt. If the taxpayer does not settle the debt after receiving the warning letter, the official will then issue a letter forcing the taxpayer to do so (Sabrina & Yudowati, Siska, 2018). The last step in whether the taxpayer still has not paid off his or her obligations is to issue a warrant to carry out a seizure initiated by the tax bailiff and take the taxpayer's assets if they still fail to pay their tax debts (Mellinia & Sari, 2022). Research (Mellinia & Sari, 2022) shows that tax bill letters, warning letters, and forced letters have a positive and significant effect. Research (Novianty & Sidharta, 2022), shows that tax collection with a warning letter has a positive and significant effect on the disbursement of tax arrears. and research (Chandraningtyas, 2018), shows that the results of warning letters and forced letters have a significant effect on the receipt of tax arrears.

Tax Audit

Examination is a series of activities that involve the collection and processing of data, information, information, and evidence in an objective and professional manner. The purpose of this audit is to determine how closely a person or organization complies with the audit requirements to complete tax liability (Kusuma et al., 2023). Tax debts owed by taxpayers are known as tax delinquents. Taxpayers must immediately pay their tax debts, if the tax debt is not paid off, a warning letter, power of attorney, and a confiscation letter will be issued (Rinaldy & Ahmad, 2022). Therefore, the Directorate General of Taxes will conduct tax audits to assess compliance, uncover potential fraud, and persuade taxpayers to pay taxes according to the set nominal amount. If the taxpayer is obedient in paying and depositing taxes, then no tax audit action will be carried out against the taxpayer, and vice versa if the taxpayer is in arrears of tax payments, then a tax audit action will be carried out, so that the taxpayer wants to pay off his tax debt after a tax audit is carried out (Maisyaroh et al., 2019). Research conducted by (Siagian, 2019), shows that tax collection and tax audits have a significant effect on the disbursement of tax arrears

Active Tax Collection

Active tax collection is collection with a letter of reprimand, a forced letter, and a warrant to carry out confiscation. This action is a concrete effort by the fiscal authorities to maximize the disbursement of tax arrears that have not been paid by taxpayers (Dwi et al., 2020).

Warning Letter

A warning letter is a type of warning letter or other letter issued by a tax official. This letter aims to warn or reprimand the taxpayer to immediately pay off his tax debt. A warning letter can be issued if the taxpayer does not pay off his debt within 7 (seven) days after the payment due date listed in the Tax Bill Letter (STP), Underpaid Tax Determination Letter (SKPKB), Additional Underpaid Tax Determination Letter (SKPKB). A letter of reprimand is a letter written by an official and sent to a taxpayer who owes taxes. This warning letter serves as a warning for taxpayers to settle tax bills and related collection fees. The act of collecting taxes with a warning letter is an effort to recover arrears, and it is believed that taxpayers will be more compliant and aware of their tax obligations after receiving a warning letter (Khodijah et al., 2021). Research conducted by (Putra & Muslim, 2022),

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showed the results that warning letters have a positive and significant effect on the disbursement of tax arrears and research conducted by (Sabrina & Yudowati, Siska, 2018), showed results that active tax collection with warning letters and forced letters had a positive and significant effect on the effectiveness of tax arrears disbursement.

Forced Letter

A writ of forcible action is a writ of settlement of tax liabilities and collection fees. A forced letter plays an important role in the liquidation of tax arrears because it gives the government the legal authority to collect taxes to the taxpayer directly. A forced letter is sent when a warning letter does not result in payment from the taxpayer within a certain time (Rinaldy & Ahmad, 2022). A forced letter is a letter sent after a warning letter is sent when the taxpayer still has not paid his taxes. In order for taxpayers to be able to pay off and pay their tax bills, the enforced papers have legal standing in direct collection. It is hoped that the issuance of a compulsory letter can make taxpayers more compliant and aware of their tax obligations (Rinaldy & Ahmad, 2022). Research conducted by (Sabrina & Yudowati, Siska, 2018) shows that active tax collection with warning letters and forced letters has a significant and positive effect on the effectiveness of tax arrears disbursement.

Confiscation Letter

A confiscation letter or confiscation order (SPMP) is used as a bill. The tax official who sent the letter has the legal right to confiscate the taxpayer's property. The tax official who sent the letter has the legal right to confiscate the taxpayer's property. To cover unpaid tax debts, these assets are used as collateral (Mellinia & Sari, 2022). After the warning letter has been sent and the taxpayer still has not completed the tax bill, the official will issue a foreclosure letter. The confiscation of assets belonging to taxpayers carried out by taxpayers and the Directorate General of Taxes is carried out to settle tax debts. It is hoped that the issuance of a confiscation letter can make taxpayers more compliant and aware of their tax obligations. This action is carried out to disburse tax arrears which will later become revenue for the state. Research conducted by (Hadisantoso et al., 2022) shows that warning letters have a positive and significant effect on the payment of tax arrears, forced letters have a positive and insignificant effect on the payment of tax arrears, confiscation execution orders have a positive and significant effect on the payment of tax arreas.

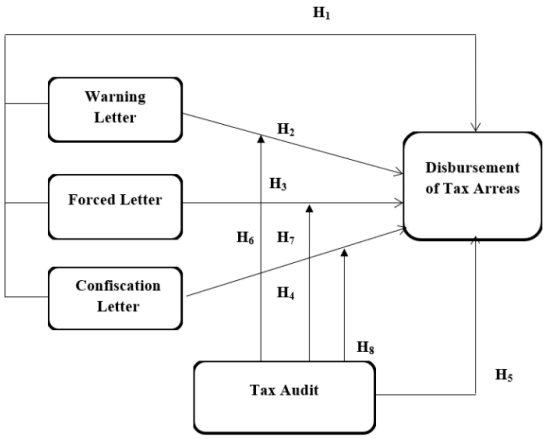


Figure 1. Frame of Mind

METHOD

This study uses a quantitative research method with measurements using secondary data. Secondary data is information that is collected indirectly from the object (Adil et al., 2023; Ghozali, 2021; Sugiyono, 2022). The population in this study, namely all corporate taxpayers located in KPP Pratama Tigaraksa amounted to 33,372 registered taxpayers. The sample consisted of individuals taken from the population who received a warning letter from 2018-2022 as many as 60 data per

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month for 5 years. This period is chosen because it reflects changes in relevant regulations or economic conditions. The sampling technique uses *purposive sampling* (Dawis et al., 2023; Muslimin et al., 2023). The characteristics of *purposive sampling* in this study include: (1). Corporate taxpayers registered at the intended KPP Pratama, namely KPP Pratama Tigaraksa; (2). Have a letter of reprimand, a forced letter and a letter of confiscation issued by the KPP to corporate taxpayers; (3). Corporate taxpayers who pay off tax arrears. The data analysis technique uses panel data regression which includes 3 model estimates, namely: common effect model, fixed effect model, random effect model. In addition, chow tests, thirst tests and LM tests were carried out as well as classical assumption tests which included: normality test, multicollinearity test, autocorrelation test, heteroscedasticity test. Meanwhile, the test tested moderation with Moderated Regression Analysis (MRA), the last test was the model accuracy test, the determination coefficient test and the hypothesis test.

RESULTS AND DISCUSSION

Results

Classic Assumption Test

Table 2. Normality Test

The Model of Three Equations	Result
Model I	Jarque-Bera Probability 0.636997
Model II	Jarque-Bera Probability 0.783174
Model III	Jarque-Bera Probability 0.326464

Source: Secondary Data processed (2023)

Based on Table 2, the results of the model I normality test with the variables of warning letters, forced letters, and confiscation letters on the disbursement of tax arrears have a Jarque-Bera Probability value of 0.636997 > 0.05. The results of model II show a Jarque-Bera Probability value of 0.783174 > 0.05, with the variables of warning letters, forced letters, confiscation letters and tax audits. The results of model III interaction of the variable of the warning letter with tax audit, forced letter with tax audit, and confiscation letter with tax audit have a Jarque-Bera Probability value of 0.326464 > 0.05. It is concluded from the three models that the data is proven to be normally distributed.

Table 3. Multicollinearity Test

The Model of Three Equations	Variable	Centered VIF
Model I	Letter of Reprimand (ST) Forced Letter (SP) Letter of Confiscation (SPMP)	1.418101 1.425080 1.016851
Model II	Tax Audit (PMP)	1.529532
Model III	ST*PMP SP*PMP SPMP*PMP	1.753521 5.875014 1.529730

Source: Secondary Data processed (2023)

Based on Table 3, the results of the multicoliniarity test model I showed that the warning letter had a VIF value of 1.418, a forced letter, a VIF value of 1.425, and a confiscation letter, a VIF value of 1.016. Model II tax audit with a VIF value of 1.529. And model III, the interaction between the warning letter and the tax audit was 43.51, between the forced letter and the tax audit was 46.48, and between the confiscation letter and the tax audit was 124412.6. It was concluded from the three models that there were no symptoms of multicoliniarity because centered VIF < 10 (Berlyanki et al., 2024; Zhafirah et al., 2022).

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Governors
Volume: 04 | Number 01 | April 2025 |
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Table 4. Autocorrelation Test

The Model of Three Equations	Variable	Result
Model I	Letter of Reprimand (ST) Forced Letter (SP) Letter of Confiscation (SPMP)	Durbin-Watson Stat 1.701767
Model II	Tax Audit (PMP)	Prob.Chi-Square (2) 0.3175
Model III	ST*PMP SP*PMP SPMP*PMP	Prob.Chi-Square (2) 0.3788

Source: Secondary Data processed (2023)

Table 4, the results of the model I autocorrelation test, Using the formula of du < DW < 4-Du, namely 1.6889 < 1.701779 < 2.3111. Model II has an Obs*R-squared value of 0.31 > 0.005 and model III has an Obs*R-squared value of 0.37 > 0.005. It is concluded from the results of the three models, the data does not occur symptoms of autocorrelation.

Table 5. Heteroscedasity Test

The Model of Three Equations	Variable	Obs*R-Square
Model I	Letter of Reprimand (ST) Forced Letter (SP) Letter of Confiscation (SPMP)	0.1160
Model II	Tax Audit (PMP)	0.3711
Model III	ST*PMP SP*PMP SPMP*PMP	0.4407

Source: Secondary Data processed (2023)

Table 5, the results of the model I Heteroscedasticity test showed that the Obs*R-Square value was 0.1160 > 0.05, model II had an Obs*R-squared value of 0.37 > 0.05 and model III had an Obs*R-squared value of 0.44 > 0.05. It can be concluded that the results of the tests of the three models are free of heteroscedasity.

Model Accuracy Test

Table 6. Simultaneous Test

The Model of Three Equations	Prob (F-Statistic)
Model I	0.0000
Model II	0.0000
Model III	0.0000

Source: Secondary Data processed (2023)

The results of table 6, the simultaneous test or F test model I were known to have an F value of 69.02802 > F of the table of 2.56 and a prob value (f-statistic) of 0.00 was less than 0.05. Model II is known to have an F value of 52.77760 > F of the table of 2.56 and a prob value (f-statistic) of 0.00 is less than 0.05 and model III of a calculated F-value of 16.44179 > F of the table is 2.56 and a prob value (f-statistic) of 0.00 is less than 0.05. It can be concluded that warning letters, forced letters, confiscation letters and inspections as well as interactions between tax audits and warning letters, tax audits and forced letters, tax audits and confiscation letters have a simultaneous effect on the disbursement of tax arreas.

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Governors
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Hypothesis Test

Table 7. Partial Test Results (T-Test)

The Model of Three Equations	Variable	Probability
Model I	Letter of Reprimand (ST) Forced Letter (SP) Letter of Confiscation (SPMP)	0.0000 0.5036 0.3292
Model II	Tax Audit (PMP)	0.2150
Model III	ST*PMP SP*PMP SPMP*PMP	0.2617 0.7723 0.1406

Source: Secondary Data (2023)

Based on Table 7, the results of the partial test of model I showed that the Letter of Reprimand (ST) had a probability value of 0.00, which was smaller than the significance level (alpha) of 0.05. This indicates that the Letter of Warning has a significant influence on the disbursement of tax arrears. The Forced Letter (SP) has a probability value of 0.503, which is greater than the significance level of 0.05. This indicates that the Forced Letter does not have a significant influence on the disbursement of tax arrears. The Letter of Confiscation (SPMP) has a probability value of 0.329, which is also greater than the significance level of 0.05. This indicates that the Foreclosure Letter does not have a significant influence on the disbursement of tax arrears. Model II shows that the results of the Tax Audit (PMP) have a probability value of 0.21, which is also greater than the significance level of 0.05. This indicates that the Tax Audit does not have a significant influence on the disbursement of tax arrears. And model III The interaction between the warning letter (ST) and the moderation variable of the tax audit has a probability value of 0.26 and a probability value greater than 0.05 indicates that the tax audit is not able to moderate the effect of the warning letter on the disbursement of tax arrears. The interaction between the forced letter (SP) and the moderation variable of the tax audit had a probability value of 0.77, a probability value greater than 0.05 showed that the tax audit could not moderate the influence of the forced letter on the disbursement of tax arrears and the interaction of the Confiscation Letter with the moderation variable, namely the tax audit had a probability value of 0.14 greater than 0.05. Therefore, it was concluded that the tax audit could not moderate the confiscation letter.

Determination Coefficient Test

Table 8. Determination Coefficient Test

The Model of Three Equations	Adjusted R-Square
Model I	0.796942
Model II	0.799313
Model III	0.842401

Source: Secondary Data processed (2023)

The test results based on Table 8 of the model I determination coefficient show that the Adjusted R-Square value of 0.796 can be concluded that the letter of reprimand, forced letter, and confiscation letter have an effect on the disbursement of tax arrears by 79.6% and the remaining 20.4% are influenced by other variables. Model II with an Adjusted R-Square value of 0.799, it can be concluded that the letter of reprimand, forced letter, and confiscation letter affects the disbursement of tax arrears by 79.9% and the remaining 20.1% is influenced by other variables. And model III shows an Adjusted R-Square value of 0.842, it can be concluded that the letter of reprimand, forced letter, and confiscation letter affect the disbursement of tax arrears by 84.2% and the remaining 17.8% is influenced by other variables.

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Moderated Regression Analysis (MRA) Test

Table 9. MRA Test

Variable	Co-Efficient	Prob
ST	0.545910	0.0022
SP	-0.210614	0.1559
SPMP	0.040029	0.5452
PMP	0.081367	0.2233
LOGST_PMP	11.11136	0.2617
LOGSP_PMP	1.926810	0.7723
LOGSPMP_PMP	2306.380	0.1406

Source: Secondary Data processed (2023)

Based on Table 9, the regression equation of panel data, it can be explained that the constant value of -12449.89 indicates that the dependent variable, namely the disbursement of tax arrears, is -12449.89. The value of the Letter of Warning (ST) coefficient of 0.545910 has a positive value. The value of the Forced Letter coefficient (SP) of - 0.210614 is negative. The value of the Confiscation Letter coefficient (SPMP) of 0.040029 is a positive value. The value of the tax audit coefficient (PMP) of 0.08136 is positive. The value of the tax audit coefficient (PMP) with a Letter of Warning (ST) of 11.11136 is positive. The value of the tax audit coefficient (PMP) with a Forced Letter (SP) of 1.926810 is a positive value. The value of the tax audit coefficient (PMP) with the Confiscation Letter (SPMP) of 2306,380 is positive.

Discussion

Letters of Reprimand, Forced Letters, and Confiscation Letters on The Disbursement of Tax Arrears

The results of hypothesis testing conducted using a simultaneous test (F-test) model one in this study showed that the independent variables of warning letters, forced letters, and confiscation letters simultaneously or together had an effect on the disbursement of tax arrears with a prob value (F-statistic) or p-value of 0.00 less than 0.05. Therefore, the H1 hypothesis tests the relationship between the letter of reprimand, the forced letter, and the forced letter to the disbursement of tax arrears received. The enactment of active tax collection by not issuing warning letters, forced letters, and confiscation letters to disburse tax debts as state revenue revenue and a form of compliance of corporate taxpayers to carry out their obligations. It can be concluded that the actions taken by the KPP as an effort by the government to encourage taxpayers to participate in carrying out their obligations can be carried out effectively. This is in line with research conducted by (Sabrina et al., 2015) which states that warning letters and forced letters affect the disbursement of tax arrears, the same results are also shown in the study (Sidiq, 2020) stating that warning letters and confiscation letters have an effect on the disbursement of tax arrears.

Warning Letters on The Disbursement of Tax Arrears

The results of the partial test (t-test) model one which tests the relationship between independent variables, namely the warning letter against the disbursement of tax arrears. In this study, the results show that there is an influence between the warning letter on the disbursement of tax arrears with a probability value of 0.00 less than 0.05. Therefore, the H2 hypothesis in testing the relationship between forced letters and the disbursement of tax arrears is supported or accepted. It can be concluded that by issuing a letter of reprimand carried out by the KPP where the letter of reprimand acts to reprimand or warn corporate taxpayers to pay off their tax arrears can encourage taxpayers to be more obedient to their obligations. This is in line with research conducted by (Putra & Muslim, 2022) stating that warning letters have an effect on the disbursement of tax arrears, and research conducted by (Rinaldy & Ahmad, 2022) shows the same results that warning letters have an effect on the disbursement of tax arrears.

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Forced Letters on The Disbursement of Tax Arrears

The results of the partial test (t-test) model one to test the relationship between the variable of forced letters to the disbursement of arrears in this study showed the results that there was an influence between the forced letter on the disbursement of tax arrears with a probability value of 0.50 greater than 0.05. So the H3 hypothesis was rejected. Compulsory letters are issued by the KPP as a form to force corporate taxpayers to pay off their tax debts and encourage corporate taxpayers to be more obedient in carrying out their tax obligations as part of their responsibilities. Compulsory letters have a legal representative that requires corporate taxpayers and individual taxpayers to pay off their tax arrears, but this cannot encourage corporate taxpayers to be more compliant with their obligations in paying off tax arrears. This is in line with the research conducted by (Purwanto, 2017) stating that forced letters have no effect on the disbursement of tax arrears and supported by research conducted by (Mustafa et al., 2019) that forced letters have no effect on the disbursement of tax arrears.

The Confiscation Letter on The Disbursement of Tax Arrears

The results of the partial test (t-test) in model one which explains the variable relationship of the confiscation letter to the disbursement of tax arrears The results of this study show that the confiscation letter has no effect on the disbursement of tax arrears with a probability value of 0.32 greater than 0.05. So the H4 hypothesis was rejected. It can be concluded that the confiscation letter or order to carry out the confiscation issued by the Tax Service Office (KPP) is not effective for corporate taxpayers to pay off all their tax debts, this is because tax debts that exceed and carry out the confiscation of taxpayers' assets do not cover their tax arrears. That way, the final action of active tax collection cannot encourage awareness and compliance of corporate taxpayers to carry out their tax obligations. This is in line with research conducted by (Mellinia & Sari, 2022) stating that confiscation letters do not have a significant effect on the disbursement of tax arrears.

Tax Audits on The Disbursement of Tax Arrears

Results of partial t test (t test) in model two. In this study, the variable tax audit had no effect on the disbursement of tax arrears with a prob value of 0.21 greater than 0.05, so the H5 hypothesis was rejected. The Directorate General of Taxes conducts tax audits to test compliance and to encourage taxpayers to make tax payments. If the taxpayer is obedient in paying and depositing taxes, then no tax audit action will be taken against the taxpayer, and vice versa if the taxpayer is in arrears in paying taxes, then a tax audit action will be taken, so that the taxpayer wants to pay off his tax debt. In this study, the tax audit has no effect on the disbursement of tax arrears, so it can be concluded that the physical evidence of the tax audit that can be seen from the SKPKB is reported by the fiscal authorities so that it does not cause tax debt and can increase the compliance and awareness of corporate taxpayers related to underpaid tax bills. This is in line with research conducted by (Azizah et al., 2018) stating that tax audits have no effect on the disbursement of tax arrears.

Tax Audits Moderate By Strengthening The Influence of Warning Letters on The Disbursement of Tax Arrears

The moderation test was carried out with the MRA test with a three-model model. In this study, the results of the reprimand letter have a prob value of 0.261 greater than 0.05, so it is stated that the Tax Audit cannot moderate the variable of the Reprimand Letter to the disbursement of tax arrears. This means that there is no interaction between variable z and variable x, it can be concluded that variable z, namely tax audit, is included in the independent variable and not as a moderation variable, so H6 is rejected. Tax audits are carried out in offices whose scope includes a variety of types of taxation, one of which is the Tax Service Office (KPP) which conducts tax audits by collecting and processing data. Tax audits can be seen from the underpaid tax determination letter where corporate taxpayers have shortcomings in paying their taxes. In this sense, it can be said to be the same as giving a warning to taxpayers. However, in this study, tax audits cannot be considered to strengthen the letter of reprimand against the disbursement of tax arrears.

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Tax Audits Moderate By Strengthening The Influence of Forced Letters on The Disbursement of Tax Arrears

The test results were conducted by conducting an MRA test on three models. This study shows that the forced letter has a prob value of 0.772 greater than 0.05, which means that the tax audit cannot moderate by strengthening the forced letter against the disbursement of tax arrears. Therefore, it can be said that in this study, tax audits cannot be used as a moderation variable but are more suitable as independent variables. It was concluded that H7 was neither supported nor rejected. Post-tax letter issued by the tax service office to taxpayers to disburse tax arrears. A forced letter contained in the law in force until now related to legal counsel can sue corporate tax holders to pay off their debts. Tax audits are needed to detect taxpayers who have underpaid taxes by looking at underpaid tax certificates. In the findings of this study, tax audits cannot strengthen a forced letter to disburse tax arrears. It can be concluded that tax audit through SKPKB cannot affect the corporate taxpayer's tax debt to be paid off immediately, so the post-letter that has legal force does not encourage the intention of taxpayers to be afraid of lawsuits in taxation. In this study, there are no supporting journals due to the recent tax audit as a moderation variable.

Tax Audits Moderate By Strengthening The Effect of Confiscation Letters on The Disbursement of Tax Arrears

Results of MRA test on model three. This study shows that the confiscation letter (SPMP) has a prob value of 0.140 greater than 0.05 which means that the tax audit cannot moderate by strengthening the confiscation letter against the disbursement of tax arrears, so the H8 hypothesis cannot be supported or rejected. Therefore, it can be said that in this study, tax audits cannot be used as a moderation variable but are more suitable as independent variables. A confiscation letter issued by the tax service office to taxpayers to disburse tax arrears. The letter of confiscation is contained in the law in force until now. The confiscation letter is a form of guarantee for the taxpayer's assets to pay off their tax debts. The seizure letter is the final form of all series of akif tax collection. It is necessary to check taxes to find out taxpayers who have underpaid taxes by looking at the underpaid tax certificate. In the findings of this study, tax audits cannot strengthen the confiscation letter to disburse tax arrears. It can be concluded that tax audits cannot affect the corporate taxpayer's tax debt to be immediately paid off, so the confiscation letter as the final form of active tax collection and confiscating the taxpayer's assets as collateral do not encourage the intention of taxpayers to be afraid of lawsuits in taxation. In this study, there are no supporting journals due to the recent tax audit as a moderation variable.

CONCLUSION

Based on the results of the analysis and discussion of the warning letter, forced letter and confiscation letter on the disbursement of tax arrears, it can be concluded that the letter of reprimand, forced letter and confiscation letter have a simultaneous effect on the disbursement of tax arrears. Partially, the letter of reprimand has an effect on the disbursement of tax arrears, forced letters, confiscation letters and tax audits have no effect on the disbursement of tax arrears and. Based on the results of the MRA test, the tax audit could not moderate the three independent variables, namely the letter of reprimand, the forced letter and the confiscation letter. This research has implications to increase taxpayer awareness in fulfilling tax obligations and assist the Directorate General of Taxes in decision-making policies related to the renewal of active tax collection regulations. The validity of this research is: This research is a secondary research whose data is obtained through research procedures requiring stages and a long period of time, this research only focuses on one Tax Service Office, the period is only 5 years and the variables used are three independent variables, namely: warning letters, forced letters and confiscation letters, one dependent variable for disbursing tax arrears and one moderation variable, namely tax audits. It is hoped that the next research can develop more than 5 periods with more than 1 research location, can add other variables that can affect the disbursement of tax arrears such as: tax revenue, quality of KPP services, etc., and add one moderation variable for example: taxpayer awareness.

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