

INTISARI

Penagihan pajak yang efektif merupakan sarana yang tepat untuk mencapai target penerimaan pajak yang maksimal. Penagihan pajak merupakan upaya pemerintah untuk meningkatkan kesejahteraan rakyat dan mendorong masyarakat agar bertanggung jawab dan ikut berperan dalam perkembangan pembangunan ekonomi. Penagihan pajak diawali dengan penerbitan Surat Teguran atau surat peringatan atau sejenis, yang kemudian dilanjutkan dengan penerbitan Surat Paksa apabila sudah mencapai jatuh tempo yang sudah ditetapkan oleh Direktorat Jenderal Pajak. Penelitian ini bertujuan untuk mengetahui tingkat efektivitas dari pelaksanaan penagihan pajak serta mengetahui upaya apa saja yang telah dilakukan oleh Kantor Pelayanan Pajak Pratama Surabaya Tegalsari dalam rangka meningkatkan pencairan piutang pajak.

Berdasarkan permasalahan yang terjadi maka jenis penelitian yang digunakan dalam penelitian ini adalah penelitian kualitatif deskriptif yaitu dengan cara mengumpulkan data melalui wawancara kepada pihak terkait dan melakukan dokumentasi untuk memperoleh hasil data Penagihan Pajak mengenai jumlah Surat Teguran dan Surat Paksa yang diterbitkan serta target dan realisasi pencairan piutang pajak pada tahun 2013 dan 2014 di Kantor Pelayanan Pajak Pratama Surabaya Tegalsari

Dari hasil analisis yang telah dilakukan maka dapat diketahui bahwa Penagihan Pajak dengan menerbitkan Surat Teguran dan Surat Paksa kepada penanggung pajak sebagai upaya untuk meningkatkan pencairan piutang pajak sudah sesuai dengan prosedur Direktorat Jenderal Pajak, Namun hasil menurut

kriteria pengukuran efektivitas Penagihan Pajak dengan Surat Teguran dan Surat Paksa belum dapat dikategorikan efektif, karena berdasarkan hasil perhitungan dengan rumus efektivitas menunjukkan bahwa antara Surat Teguran dan Surat Paksa yang diterbitkan dengan target dan realisasi pencairan piutang yang dihasilkan kurang dari 50% atau dikatakan tidak efektif. Hal tersebut dikarenakan ditemukannya beberapa kendala antara lain kurangnya sumber daya yang memadai terutama terkait dengan seksi jurusita, Wajib Pajak yang lalai atas kewajibannya membayar utang pajaknya.

Kata Kunci : Efektivitas, Penagihan Pajak, Surat Teguran, Surat Paksa, Pencairan piutang pajak.



ABSTRACT

An effective tax collection is the appropriate facility to achieve the maximum tax revenue target. Tax collection is the effort of the government to improve the prosperity of the community and to encourage the community to be responsible and to participate and to take part in the development and the progress of the economy. Tax collection is started with the issuance of warning letter or reprimand letter which will be continued by the issuance of forced letter if the period which has been determined by the Directorate General of Tax is due. The purpose of this research is to find out the rate of effectiveness from the implementation of tax collection and to find out what kind of effort that has been carried out by Kantor Pelayanan Pajak Pratama Surabaya Tegalsari in order to enhance the disbursement of tax receivable

Based on the occurred problem the type of this research is descriptive qualitative research in which the research is carried out by collecting the data through direct observation, conducting interview to the related parties, and conducting documentation to obtain the result of tax collection data about the numbers of reprimand letters and forced letters which have been issued as well as the target and the realization of the disbursement of tax receivable in 2013 and 2014 at Kantor Pelayanan Pajak Pratama Surabaya Tegalsari.

It has been found from the result of the analysis that tax collection which is done by issuing reprimand letter and forced letter to the tax insurer as an effort to enhance the disbursement of tax receivable is in accordance with the procedure of

director general of tax, but the result which is based on the measurement of effectiveness of tax collection which is done by using reprimand letter and forced letter criteria cannot be categorized effective yet, because based on the result of calculation which is done by using effectiveness formula shows that between reprimand letter and forced letter which is issued with the target and the realization of the disbursement of tax receivable which has been generated is less than 50% or ineffective. This condition is caused by some problems that have been found i.e. the lack of appropriate resources particularly related to the bailiff; taxpayers who neglect their obligation to pay their tax receivable.

Keywords: *Effectiveness, Tax Collection, Reprimand Letter, Forced Letter, Disbursement of Tax Receivable.*

