

TAXATION STUDIES | RESEARCH ARTICLE

The Influence of Tax Audits and Tax Collections on the Disbursement of Tax Arrears in the Southern Part of Sumatra, Indonesia

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ABSTRACT

This study was conducted to determine the effect of tax audits and collection on tax arrears' disbursement. This study uses an associative research type. The research was conducted in the Pratama Ilir Barat Tax Service Office, Palembang City, Indonesia, involving approximately 100 respondents. The sample used was Probability Sampling, namely, simple random sampling. The variables used in this study are Tax Audit and Tax Collection. The primary data used in this study is primary data. Data collection techniques were carried out using questionnaires. Hypothesis testing shows that tax audits and collections significantly affect the disbursement of tax arrears. Overall, a good relationship between tax officers and taxpayers, coupled with an efficient tax audit process and information technology support, can significantly affect the disbursement of tax arrears by accelerating payments and reducing the possibility of delays. The final results show that tax audits affect the disbursement of tax arrears. The better and more tax collection, both by warning and coercion by the tax authorities, results in higher and greater disbursement of tax arrears. Furthermore, the disbursement of tax arrears will certainly increase tax revenues. The study found that law enforcement against the settlement of tax arrears has been carried out seriously by the authorities, in this case, the local Regional Tax and Retribution Agency.

Keywords: Examination and Collection, Taxes Against Disbursement of Tax Arrears.

JEL Code: H26, H27, H71, K34

I. Introduction

Based on Law Number 16 of 2009, Article 1 Number 25, to test compliance with tax obligations and for other purposes to implement the provisions of tax laws and regulations, tax audits are a series of activities for collecting and managing data, information, and/or evidence carried out objectively and professionally. According to Rahayu (2017), disbursement of tax arrears includes payment of tax debts on Tax Payment Letters (SSP) of Taxpayers and reduction of tax debts caused by reduction of tax debts due to Correction Decisions, Objection Decisions, Appeal Decisions, and Judicial Review. Furthermore, disbursement of Tax Arrears includes all tax debt payments made by Taxpayers, both those paid through Tax Payment Letters (SSP) and those reduced due to correction SKs, objections, appeals, and judicial reviews (Nurmantu, 2010). Moreover, tax debt repayment by taxpayers is carried out through a deposit letter Tax (SSP), or reduction in tax debt due to deductions caused by Rectification Decision or Objection Decision, Appeal



Decision, and Judicial Review, and the disbursement of tax arrears (Rahayu, 2017). The Director General of Taxes can collect tax revenues by paying tax arrears. Lack of efficiency in legitimate collection efforts (examination, investigation, and tax collection) and external factors such as unsupportive and protracted economic conditions also impact the number of taxpayers who cannot pay off their obligations/taxation debts. It causes the disbursement of tax arrears to be ineffective. If these arrears are resolved, the Director General of Taxes can increase domestic revenues (Hidayat, 2022). The Directorate General of Taxes carries out tax audits as a form of supervision by Article 29 of Law Number 28 of 2007 concerning the Third Amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures (UU KUP). This law regulates that the Directorate General of Taxes has the authority to conduct audits in the context of supervision to verify the fulfillment of tax obligations and for other purposes, such as enforcing the provisions of applicable laws and regulations (Waluyo, 2012)

Tax (STP) is usually the result of an intended audit to evaluate compliance. Tax Underpayment Assessment Letter (SKPKB), Additional Underpayment Tax Assessment Letter (SKPKBT), Tax Assessment Letter Nil (SKPN), or Tax Overpayment Assessment Letter (SKPLB) is an example of a tax assessment letter that is included in the tax assessment category. The authorities can collect active taxes if the person has not paid the tax bill (Supriadi, 2020). The Directorate General of Taxes conducts tax audits as a form of supervision following Article 29 of Law Number 28 of 2007 concerning the Third Amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures (UU KUP). This law stipulates that the Directorate General of Taxes has the authority to conduct audits in the context of supervision to verify the fulfillment of tax obligations and for other purposes, such as enforcing the provisions of applicable laws and regulations (Waluyo, 2012).

Taxpayers can appeal against taxes that must be paid based on relevant factors. The percentage change in the amount of tax that the taxpayer must pay after submitting a request for a reduction or elimination of sanctions is another way to measure the quality of tax determination (Riska, Nina, & Jurana, 2022). A series of actions taken by the taxpayer to pay off tax debts and tax collection costs, including reprimanding or warning, carrying out immediate collection, notifying the Letter of Distress, advising to avoid, confiscation, hostage-taking, and selling goods that have been confiscated. (Pohan, 2017). Research conducted by Muhammad Habaib (2020) and Joannete et al. (2020) argues that tax audits significantly affect the Disbursement of Tax Arrears. In contrast, Stevanny and Diandra (2015) and Ryskha et al. (2015) stated that tax audits do not significantly affect the Disbursement of Tax Arrears. Research conducted by Kinanti (2017), NA Sa'diyah and Farida (2020), and Riska et al. (2022) argues that the quality of tax determination has a significant effect on the disbursement of tax arrears. In contrast, Hidayatullah and Supriadi (2020) and Susilawati (2022) stated that the quality of tax determination does not significantly affect the disbursement of tax arrears. Research conducted by Rahayu et al. (2016), Diana (2019), and Khodijah (2020) argues that tax collection has a significant effect on the disbursement of tax arrears. However, Kurnia (2017) and Yuni (2020) stated that tax collection does not significantly affect the disbursement of tax arrears. Phenomenon of tax arrears from SuaraSumsel.id source that six businesses in the South Sumatra and Bangka Belitung regions were identified as having tax debts. Their assets were taken simultaneously by six KPPs, with a total of IDR 1.4 billion and a total of IDR 246,300,079 taken. If the tax bailiff takes over the taxpayer's assets to be used as collateral for paying off tax debts, the confiscated goods are then auctioned off within 14 days after the confiscation (SuaraSumsel.id, 2021)

The Office of the Directorate General of Taxes and the Tax Service Office (KPP) of the South Sumatra and Bangka Belitung Islands Region actively blocked the accounts of 107 taxpayers (WP) and tax guarantors from corporate taxpayers at once. Hendri Z., Head of the Examination, Collection, Intelligence, and Investigation Division of the South Sumatra and Bangka Belitung Islands Regional Tax Office, said that the blocking step was taken because there were 107 taxpayers (WP) and tax guarantors from corporate taxpayers (Bisnis.com, 2023). Several phenomena show that many Corporate Taxpayers are in arrears and do not comply with existing tax regulations. It shows that many taxpayers display inappropriate behavior toward corporate taxpayers themselves. Based on the description, the author is interested in conducting a study entitled "The Effect of Tax Audits and Tax Collection on the Disbursement of Tax Arrears in the Southern Part of Sumatra".

This study will simultaneously and partially examine tax audits and collections against Southern Sumatra's disbursement of tax arrears.

II. Literature Review and Hypothesis Development

According to Stanley Milgram, there are two perspectives on legal compliance in the sociological literature: normative and instrumental. The instrumental approach argues that perceptions of change and self-interest drive behavior. The normative perspective refers to an individual's beliefs about morality and how they conflict with self-interest. A person who follows the law is considered compliant with the prevailing internal norms. Normative commitment through legitimacy, or normative commitment through legitimacy, means following the rules because the lawmaking body can decide what a rule means. Normative commitment through personal morality, or normative commitment through morality, means obeying the law because breaking the law is considered an obligation. (Marlina, 2018).

A tax audit is a series of procedures that collect and analyze data, information, and/or evidence objectively and professionally using standard audit protocols to ensure compliance with tax obligations or otherwise to implement tax laws and regulations (Rahayu S. K., 2017). A tax audit is a series of actions designed to find, collect, and analyze data on tax compliance based on tax laws and regulations (Hayati, 2015). A tax audit is collecting and managing data, information, and/or evidence carried out objectively and professionally with audit standards to evaluate whether the fulfillment of tax obligations and other objectives is met following tax laws and regulations (Sumarsan, 2017). According to experts' definitions, implementing a tax audit is interpreted as collecting and organizing data or information professionally by audit standards and tax regulations. The Director General of Taxes collects taxes to encourage taxpayers to pay their tax debts (Rahayu S. K., 2017). Tax collection is a series of steps taxpayers take to cover tax arrears and collection costs. These activities include warnings or reprimands, immediate collection, forced correspondence, advice to avoid, confiscation, hostage-taking, and sale of confiscated goods (Pohan, 2017). Tax collection is a series of actions taken by Taxpayers to pay off tax debts and costs, including warnings or reprimands, confiscation, hostage-taking, and sale of confiscated goods (Rosdiana H. E., 2014). Tax collection is described as an activity carried out by the Director General of Taxes against taxpayers to force them to pay and settle their tax arrears, based on several definitions given by the experts above.

Tax arrears are the total amount of unpaid tax since the tax assessment letter was issued. The total amount of unpaid tax during the tax collection period, tax underpayment assessment letters, additional tax underpayment assessment letters, correction assessment letters, and appeal decisions (Resmi, 2013). Tax Arrears Disbursement is a payment made to settle tax receivables through a Tax Payment Letter. Tax receivables will be written off if the Taxpayer dies or moves because they are no longer alive or can no longer be placed (Waluyo, Taxation, 2013). Disbursement of Tax Arrears is the amount of tax that has been disbursed but has not been paid since the previous tax assessment letter was issued during the tax collection period (Resmi, 2013) The three definitions above lead to the conclusion that what is meant by "disbursement of tax arrears" is a payment made using a tax deposit letter to pay off tax receivables. Then an objection or appeal is filed, which results in the total amount of tax receivables being reduced, and the taxpayer is liquidated because it is lost or can no longer be found.

Several previous studies conducted by Rahayu, et al (2016) entitled The Influence of Tax Collection on the Disbursement of Tax Arrears at the West Denpasar Tax Service Office have differences in tax audit variables, Kinanti (2017) entitled The Influence of Tax Audits, Quality of Tax Determination and Active Collection Actions on the Disbursement of Tax Arrears has differences in the Quality of Tax Determination variable, Diana (2019) entitled The Influence of Tax Collection on the Disbursement of Tax Arrears at the Padang Satu Pratama Tax Service Office has differences in the tax audit variable, and Khodijah (2020) The Influence of Tax Collection Implementation on the Disbursement of Tax Arrears at the Palembang Ilir Barat Pratama Tax Service Office has differences in the tax audit variable, and Hidayatullah and Supriadi (2020) entitled The Influence of Tax Determination Quality and Level of Active Tax Collection on the Disbursement

of Tax Arrears (Case Study at the Surabaya Mulyorejo Pratama Tax Service Office in 2015-2018) has differences in the variable x. Based on that, the hypotheses in this study are as follows:

H1: Tax Audit and Tax Collection Affect the Disbursement of Tax Arrears in South Sumatra

H2a: Tax Audit Affects the Disbursement of Tax Arrears in South Sumatra

H2b: Tax Collection Affects the Disbursement of Tax Arrears in South Sumatra

III. Research Method

This study used Associative research. Associative to determine the relationship between Tax Audit and Tax Collection variables and the Disbursement of Tax Arrears. The location of this research was conducted at the Pratama Ilir Barat Tax Service Office located at Jl. Tasik, Kambang Iwak, Kec. Bukit Kecil, Palembang City, South Sumatra 30135. The data used is primary data. The data collection method used was an Online questionnaire using Google Forms. The data analysis method was quantitative analysis. The analysis technique used with the following stages, namely:

1. Validity Test
2. Reliability Test
3. Descriptive Statistical Test
4. Classical Assumption Test (Normality Test, Multicollinearity Test, Heteroscedasticity Test)
5. Hypothesis Test (Multiple Linear Regression Analysis Test, Determination Coefficient Test, F Test, and t-Test).

IV. Results and Discussion

4.1. Validity test

Table 1. Validity test results table

Statement	X1		X2		Y		Keterangan
	rcount	rtable	rcount	rtable	rcount	rtable	
1	0,628	0,198	0,714	0,198	0,782	0,198	Valid
2	0,661	0,198	0,671	0,198	0,731	0,198	
3	0,728	0,198	0,74	0,198	0,714	0,198	
4	0,754	0,198	0,649	0,198	0,781	0,198	
5	0,694	0,198	0,775	0,198	0,745	0,198	
6	0,758	0,198	0,67	0,198	0,717	0,198	
7	0,789	0,198	0,708	0,198	0,765	0,198	
8	0,782	0,198	0,751	0,198	0,854	0,198	
9			0,771	0,198			
10			0,654	0,198			

The details of the tax audit variable, tax collection, and disbursement of tax arrears were tested for validity. They obtained valid results for each statement item with r count > r table declared valid, where the value for r table is 0.198.

4.2. Reliability Test

Table 2. Reliability Test Results

Variable	Cronbach's Alpha Items	Cronbach's Alpha	Information
X1	0,870	0,60	Reliable
X2	0,890	0,60	
Y	0,896	0,60	

The results of the reliability test that has been carried out on each variable obtained a Cronbach's Alpha value that meets the reliability standard, where X1 (0.870 > 0.600) means reliable, X2 (0.890 > 0.600) means reliable, and Y (0.896 > 0.600) means reliable. It can be ascertained that the statement items that pass the validity and reliability tests are valid and reliable data. Data tested for validity and reliability can be processed in the next stage.

4.3. Descriptive Statistical Test

Table 3. Descriptive Statistical Test Results

Descriptive Statistics					
	N	Min	Max	Mean	Std.Deviation
X1	97	17	39	31,03	5,617
X2	97	24	48	38,32	6,480
Y	97	20	39	30,39	5,676
Valid N (listwise)	97				

The description of a power source seen from the average value, the lowest value, the highest t value, and the standard deviation of each variable describes the results of the descriptive statistical test. The statistical calculation results using SPSS on each variable showed that the tax audit variable (X1) has the lowest value of 17, the highest value of 39, the average value of 31.03, and the standard deviation of 5.617. The tax collection variable (X2) has the lowest t value of 24, the highest t value of 48, the average value of 38.32, and the standard deviation of 6.48. The variable of tax arrears disbursement (Y) has the lowest value of 20, the highest value of 39, the average value of 30.39, and the standard deviation of 5.676.

4.4. Normality Test

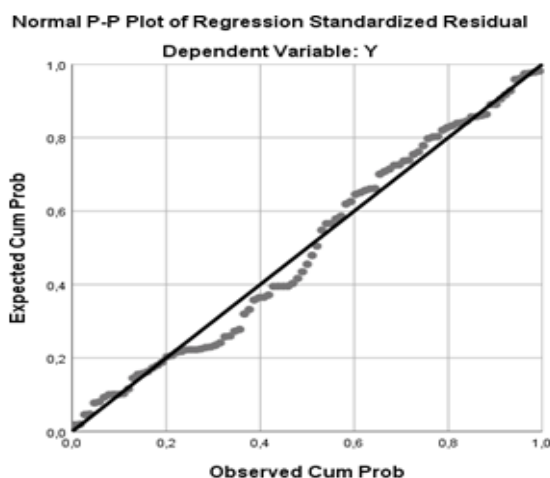


Figure 1. Normality Test Output Results

Based on Figure 1, it can be concluded that the normal P-Plot graph does not appear to spread around the diagonal line, so it is suitable for use because it meets the normality assumption.

4.5. Normality Results Table

Table 4. Normality Results Table

Unstandardized Residual		
N		97
Normal Parameters	Mean	0,000000
	Std.Deviation	2,27218762
Most Extreme Difference Absolute		0,075

Based on the normality test results, the significance value is $0.200 > 0.05$, so it can be concluded that the residual value is usually distributed.

4.6. Multicollinearity Test

Table 5. Multicollinearity Tes

Coefficients								
Model	Unstandarized	Std.Error	Unstandarized	t	Sig	Collinearity		
	Coefficients		Coefficients			Statistics		
	B		Beta			Tolerance	VIF	
(Constant)	-1,116	1,402		-0,796	0,482			
X1	0,379	0,087	0,375	4,374	0,000	0,219	4,575	
X2	0,496	0,079	0,566	6,242	0,000	0,195	5,128	

Based on Table 5, the variable tolerance value is greater than 0.10, and the VIF value is less than 10, so it can be concluded that there is no multicollinearity between the independent variables in the study.

4.7. Heteroscedasticity Test

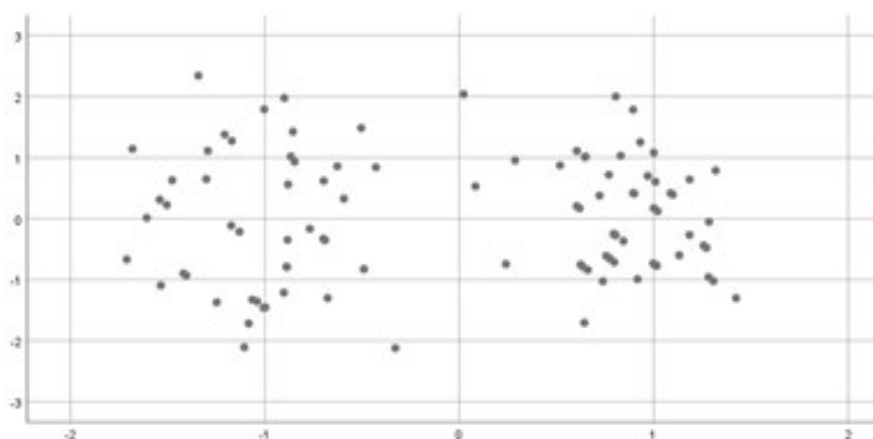


Figure 2. Heteroscedasticity Test Output Results

Based on Figure 2, between the predicted values of the dependent variable and its residuals, the results obtained show no clear pattern, and the points above and below the number 0 on the Y axis, so it can be concluded that there is no heteroscedasticity.

Table 6. Heteroscedasticity Test

Coefficients						
Model	Unstandarized Coefficients	Standarized Coefficients	Beta	t	Sig	
	B	Std Error				
1	Constant	3,862	0,746		5,179	0,000
	X1	-0,012	0,046	-0,053	0,251	0,802
	X2	0,013	0,042	0,071	0,315	0,754

a. Dependent Variable: ABS

Based on Table 6, the results of the heteroscedasticity test using the Glejser method obtained a significance value greater than 0.05 for each variable, so it can be stated that there are no symptoms of heteroscedasticity in the regression model.

4.8. Hypothesis Test

4.8.1. Multiple Linear Regression Analysis

Based on Table 6, the results of multiple linear regression are obtained from the variables Tax Audit (X1) and Tax Collection (X2) against Tax Arrears Disbursement (Y). The equation used in this study is as follows:

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

$$Y = -1.116 + 0.379X_1 + 0.496X_2 + e$$

Based on the equation that has been made, it can be seen that the constant value of 1.116 means that if all independent variables are considered constant, namely tax audit and tax collection, then the value of the variable in the tax collection, namely the disbursement of tax arrears, is 1,116.

4.8.2. Coefficient of Determination Test (R^2)

Table 7. Results of the Determination Coefficient Test (R^2)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,922a	,851	,846	2,228
a. Predictors: (Constant), X1, X2				
b. Dependent Variable: Y				

Based on Table 7, the coefficient value of the determination (R^2) is 0.851. This value indicates that the tax arrears disbursement variable (Y) is influenced by 85.1% by the tax audit variable (X1) and tax collection (X2). In comparison, other variables influence the remaining 14.9% in this study.

4.8.3. F-Test

Table 8. F Test

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	2631,451	3	877,150	176,698	,000 ^b
Residual	461,662	93			
Total	3093,113	96			
a. Dependent Variable: Y					
b. Predictors: (Constant), X1, X2					

H1: The Impact of Tax Audit and Tax Collection on the Disbursement of Tax Arrears

Based on Table 8, the significant value of F shows that $F_{sig} > F_{table}$ with a significant level of $0.000 < 0.05$. This shows that tax audit (X1) and tax collection (X2) have a significant effect on the disbursement of tax arrears (Y).

4.8.4. T-Test

H2a: There is an Influence of Tax Audit (X1) on the Disbursement of Tax Arrears (Y)

The results of the hypothesis test show that the known tcount value for the variable of tax audit variables (X1) is 4.374, while the ttable with a real rate (α) of 5% with $df = n-k-1 = (97-4-1) = 92$ is 1.986, $tcount > ttable$ with a figure of $4.374 > 1.986$. The results of the individual hypothesis test for the tax audit variable (X1) show that the variable affects the tax arrears disbursement variable (Y). Value of X1 of 0.000, where $t_{sig} < 0.05 = 0.000 < 0.05$, means that it has a positive effect. So it can be concluded that the tax audit significantly affects the disbursement of tax arrears.

H2b: There is an effect of tax collection (X2) on the Disbursement of Tax Arrears (Y)

The results of the hypothesis test show that the calculated t value for the tax collection variable (X2) is 6.242, while the t value with a real rate (α) of 5% and $df = n-k-1 = (41-4-1) = 92$ is 1.986, $t\ value > t\ value$ with a figure of $6.242 > 2.028$. The results of the individual hypothesis test for the tax collection variable (X2) show that the variable affects the tax arrears disbursement variable (Y). The significant value of X is 0.000, where $t_{sig} < 0.05 = 0.000 < 0.05$, meaning positive. So it can be concluded that taxes are significantly imposed on the disbursement of tax arrears.

V. Conclusion

Based on the results of the simultaneous hypothesis test or F test, it can be concluded that tax audit (X1) and tax collection (X2) have a significant effect on the disbursement of tax arrears (Y). Based on the analysis carried out on corporate taxpayers registered with the Ilir Barat Palembang Tax Office, the effect of tax audits, the quality of tax determination, and tax collection on the disbursement of tax arrears is excellent. The theory of compliance (Compliance Theory) explains that a condition is one where a person obeys the orders or rules set. Sociological literature has two perspectives regarding compliance with the law: instrumental and normative. The instrumental perspective assumes that individuals are driven as a whole by personal interests and perceptions of changes associated with behavior. The normative perspective is associated with the assumption that people are moral and opposed to personal interests. An individual who obeys the law is considered appropriate and consistent with the internal norms that have been applied.

The results of this study are in line with (Kiki, 2017) and (Reldyanza & Siti, 2018), who stated that tax audits and tax collection affect the disbursement of tax arrears because the Audit creates awareness of audit risks, encouraging taxpayers to be more compliant. The quality of transparent and accurate tax determination increases taxpayer confidence, while collection actions create pressure to pay off arrears immediately. The combination of these three factors provides a strong foundation for optimizing the disbursement of tax arrears. The results of this study can answer the phenomena that exist in the variables of tax audits, the quality of tax determination, and tax collection, namely that the three are interrelated and supportive in encouraging the disbursement of tax arrears. Good tax audits allow for accurate tax determination, supporting effective tax collection. Effective tax collection, such as asset seizures and account blocking, provides a strong signal to other taxpayers to comply with their tax obligations. Thus, these steps can accelerate the disbursement of tax arrears and improve overall tax compliance. The final results show that tax audits and collection significantly

affect the disbursement of tax arrears. Based on partial testing or t-test, the tax audit variable has a t-value greater than the t-table, so H02a is rejected and Ha2a is accepted, meaning that tax audit significantly affects the disbursement of tax arrears. This is in line with the Compliance Theory, which emphasizes the role of social norms in reflecting tax compliance behavior. Transparent and fair tax audits can reflect positive social norms related to the obligation to pay taxes. If the public sees that the audit is carried out fairly and impartially, the possibility of compliance will increase.

The results of this study are in line with (Habaib, 2020) and (Joannetel et al., 2020), who argue that Tax Audits have a significant impact on the Disbursement of Tax Arrears, because these tax audits increase the opportunity for the disbursement of tax arrears. The results of this study can answer the question of why the phenomenon exists in the tax audit variable, namely that tax audits can directly impact the disbursement of tax arrears. Open and honest communication between tax officers and taxpayers creates a more transparent and trusting environment. This can reduce misunderstandings between the two parties, often leading to delays in paying tax arrears. Overall, a good relationship between tax officers and taxpayers, coupled with an efficient tax audit process and information technology support, can significantly affect the disbursement of tax arrears by accelerating payments and reducing the possibility of delays. The final results show that tax audits affect the disbursement of tax arrears.

Based on partial testing or t-test, the tax collection variable has a t-count value greater than the t-table, so H02a is rejected and Ha2a is accepted, meaning that tax collection significantly affects the disbursement of tax arrears. This is in line with the theory of compliance (Compliance Theory), which states that taxpayer compliance plays an important role in this process because the level of compliance can affect the amount of tax arrears. In addition, practical tax collection actions have also been found to contribute positively to the disbursement of tax arrears. A good collection process can accelerate taxpayers' fulfillment of tax obligations, improving tax revenues. The results of this study are in line with (Rahayu et al., 2016), (Diana, 2019), and (Khodijah, 2020), who argue that tax collection has a significant effect on the disbursement of tax arrears. The better and more tax collection, both by warning and enforcing by the tax authorities, the higher and greater the disbursement of taxpayer arrears, because the disbursement of tax arrears will certainly increase tax revenues. Based on the results of this study, it can answer the phenomenon in the tax collection variable, namely that law enforcement against the settlement of tax arrears is being carried out seriously by the authorities, in this case, the local Regional Tax and Retribution Agency (BPRD). By seizing business assets with tax arrears, the BPRD seeks to maximize the settlement of tax debts that taxpayers have not paid. Tax collection that affects the disbursement of tax arrears is illustrated through law enforcement actions taken by the BPRD. When taxpayers' assets are seized and then auctioned off to settle tax debts, it signals to other taxpayers that law enforcement will be strictly enforced against those who do not fulfill their tax obligations. The final result shows that tax collection affects the disbursement of tax arrears.

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