

## **EFEKTIVITAS PELAKSANAAN PENAGIHAN PAJAK DENGAN SURAT PAKSA TERHADAP PENCAIRAN TUNGGAKAN PAJAK DI KPP PRATAMA WATES**

### **INTISARI**

Penelitian ini bertujuan untuk mengetahui: (1) Bagaimana pelaksanaan penagihan pajak dengan Surat Paksa di kantor pelayanan pajak pratama Wates, (2) Efektivitas penagihan pajak dengan Surat Paksa terhadap pencairan tunggakan pajak tahun 2013-2015 di Kantor Pelayanan Pajak Pratama Wates.

Subjek penelitian ini adalah bagian penagihan KPP Pratama Wates. Objek penelitian adalah data laporan penerbitan Surat Paksa dan tunggakan pajak yang diperoleh dari KPP Pratama Wates tahun 2013-2015. Data penelitian ini diperoleh melalui wawancara, observasi, dan studi pustaka. Analisis data yang digunakan adalah metode deskriptif membandingkan antara jumlah pencairan tunggakan pajak dengan Surat Paksa.

Hasil penelitian menunjukkan bahwa : (1) proses penagihan dengan Surat Paksa di di kantor pelayanan pajak pratama Wates sudah berjalan dengan baik dan sesuai dengan SOP yang berlaku. (2) Penagihan Pajak melalui penerbitan Surat Paksa tahun 2013 – 2015 tergolong tidak efektif tahun 2013 sebesar 9.011%, tahun 2014 sebesar 3.881%, dan tahun 2013 sebesar 9.294%.

***Kata Kunci : Efektivitas, Penagihan, Surat Paksa***

**THE EFFECTIVENESS OF TAX COLLECTION BY DISTRESS  
WARRANT TOWARDS DISBURSEMENT OF TAX ARREARS IN KPP  
PRATAMA WATES**

**ABSTRAK**

This research aims to know the : (1) how the implementation of tax collection with distress warrant in the Kantor Pelayanan Pajak Pratama Wates. (2) the effectiveness of tax collection with distress warrant to the disbursement of tax arrears in 2013 to 2015 in KPP Pratama Wates.

The subject of this research is part of billing in Kantor Pelayanan Pajak Pratama Wates. The object of research is the report data of publication distress warrant and tax arrears derived from KPP Pratama Wates in 2013 to 2015. This research data was obtained by interview, observation, and literature. The analysis of data used descriptive method comparing between the amount of the tax arrears with distress warrant.

The research results showed that: (1) the billing process with the distress warrant in Kantor Pelayanan Pajak Pratama Wates has been running well and in accordance with *Standar Operasional Procedure*. (2) the tax Billing by publication of distress warrant in 2013 to 2015 was not effective in 2013 amounted to 9.011%, in 2014 amounted to 3881%, and in 2015 amounted to 9,294%.

***Key Words : Effectiveness, Billing, Distress Warrant***