

Analysis Of The Effectiveness Of Tax Billingusing A Letter Of Reprimand In Increasing The Acceptance Of Income Tax Year 2011-2014 Agency (Study On Taxation Service Offices Pratama Medan East)

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Abstract: The purpose of this research is to know the effectiveness of tax billing using a letter of reprimand in increasing the Acceptance of Income Tax on Taxation Service Offices Pratama Medan East and also to know the effectiveness of the implementation of the tax Billing with a letter of reprimand on Taxation Service Offices Pratama Medan East. The type of research is descriptive and the research object is the tax billing using a letter of reprimand on Taxation Service Offices Pratama Medan East. In this research, it is to measure the effectiveness of tax billing using a letter of reprimand in increasing the acceptance of the tax ratio of the effectiveness of tax billing with a letter of reprimand and the ratio of tax revenue contribution. The test result shows that the tax billing with a letter of reprimand in 2011 and 2014 classified as ineffective and contributed less to the receipt of income tax in Taxation Service Offices Pratama Medan East. Head of Taxation Service Offices Pratama Medan East can perform various business both internally and externally to increase the effectiveness and contribution of tax billing in working areas.

Index Terms: The effectiveness of the tax billing, a letter of reprimand , tax revenues

1 INTRODUCTION

One of the sources of funds from within the country is a tax. In the implementation of the construction of the required funds are not a bit. Acceptance of State sector taxes take a very large part in funding the national development. Tax revenues are used as the main source of State revenue. Target revenues are from tax sectors over the years constantly improved, this is the active role of the community is urgently needed to achieve the target. Acceptance of State is used to finance government spending and national development, one of which is taxes. The deviations that occurred in the form of violations are done by the Taxpayer that cause tax arrears

continue to rise. Therefore must be done billing action that has the force of law to force. One of the actions that were found in the billing law. Law Number 19 Year 1997 as amended deals with Act No. 19 The year 2000 about Tax Billing with a hard letter is with published and told the forced Letter, a parate execution, has power eksekutorial and have the force of law is certain that can be immediately executed without going through the process of the court. The level of unpaid tax on Taxation Service Offices Medan East has increased for each year while the number of tax revenue on Taxation Service Offices Pratama Medan East tend to decline. Response to this can be seen in the table below:

Table 1 Tax arrears and the acceptance of Income Tax Committee of the years 2011-2014 Taxation Service Offices Pratama Medan East

The Year	The amount of a letter of reprimand	The amount of a letter of reprimand Back	%	The Target number of Billable	The number of realization of	The percentage of Effectiveness	The acceptance of Income Tax the Body	The percentage of Contribution
2011	1,079	325	30%	Rp. 3.786.713.228	Rp. 149.008.885	3.9%	Rp. 5.324.296.710	2.8%
2012	2.320	928	40%	Rp. 7.287.365.658	Rp. 242.761.504	3.3%	Rp. 2.948.380.493	8.2%
2013	P. 823 ff.	330	40%	Rp. 10.359.943.680	Rp. 722.959.960	6.9%	Rp. 3.764.613.546	19.2%
2014	1.304	261	20%	Rp. 109.780.546.132	Rp. 2.854.441.572	2.6%	Rp. 25.354.549.059	11.3%

Source: Report Taxation Service Offices Pratama Medan East is processe, 2017

Based on the data above explained that the amount of tax arrears required taxes have increased committee that can be seen from the number of the target of the tax must be billed, while for the acceptance of income tax committee of tax billing using a letter of reprimand experience volatile. The level of the percentage of the effectiveness of the year 2011 was 3.9%, the year 2012 declined to 3.3%, while in the year 2013 has increased to 6.9 percent and in the year 2014 effectiveness percentage decline to 2.6%. While for the amount of the percentage of the contribution of tax revenue 2011 was 2.8%, the year 2012 has increased to 8.2%, and in the year 2013 also increased to 19.2%, but in the year 2014 percentage

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contribution upon receipt of income tax committee declined to 11.3%. The increasing number of tax arrears committee that happens to every year, indicates that the billing is done by the Tax Office with issued a letter of reprimand is not proven to be effective with the increasing number of tax arrears is not followed with the increase of the acceptance of income tax committee. It can be seen that the awareness required taxes to fulfill the obligation of taxation is still far from the expected. So the tax forces reserves the right to take legal action in the collection with the reproof or by force. According to the KMK said which No. 561/KMK. 04/2000 about immediately and billing and implementation of forced letter states that :a letter of reprimand issued by the Head of the Taxation Service Offices 7 days since the due date of payment of the amount of tax which still must. In the period of 21 days after a letter of reprimand, Tax Payers or overall tax must pay back gladly. According to Mardiasmo (2003:45) states that : "Tax Billing is the action that the insurer paying taxes with tax debt admonishing or warned, implement immediately and billing, told the letter force, proposed prevention implement foreclosures, implement hostage, sell goods that have been confiscated."

Literature Study

The sense of Tax

One of the efforts to realize the independence of a nation or state in financing the development is exploring sources of funds derived from the land in the form of tax. Tax is used to finance the construction of which is useful for the common interests. Understanding tax to put forward by some of the experts in the field of taxation gives understanding of different. According to the law of the Republic of Indonesia Number 16 Year 2009 "Tax is compulsory contributions to the state that payable by the personal or body which is forcing based on Act, with did not get the reward directly and used for the purpose of state" According to Soemitro quoted by Mardiasmo (2011:1) stated: taxes are the dues the people to the state coffers based on law (which can be imposed) with no mutual services (kontraprestasi/on both sides) that directly can be shown and used to pay for general expenses. Tax definition according to Brotodiharjo (2008:30) is as follows: "taxes are the dues to the state (be imposed) that about by obligated to pay according to the regulations and found no achievements back that directly can be appointed and that profit to pay for the general expenses related with the task of the state that held the government".

Tax Billing

According to M. Moeljohadi (2006:174) states that : "Tax Billing is a series of actions from the apparatus of the Directorate General of Taxation, regarding taxpayer is not paying either some or all of the tax obligations that are indebted according to the law of taxation." While Mardiasmo (2003:45) states that : "Tax Billing is a series of actions that the insurer paying tax and tax Debt tax billing costs with admonishing or warned, implement immediately and billing, told the letter force, proposed prevention implement foreclosures, implement hostage, sell goods that have been confiscated."

Tax Arrears

According to Siti Officially (2007:40) understanding tax arrears is: "unpaid tax is the amount of tax receivables that have not

been paid for since the issuance of the tax statutes and the number of tax receivables that have not been paid for that earlier in the tax bill, Letter Tax Statutes Less Pay, Letter Tax Statutes Less Additional Pay The sense of the disbursement of tax arrears are expressed by Waluyo and Ilyas Wirawan B. (2003, 64), is as follows: "disbursement of tax arrears is the amount of the down payment of the delinquent tax that can happen because:

1. Payment by using the Letter Tax Deposit for the redemption of tax receivable listed in the STP/SKPKB/SKPKBT/SK correction/SK Objections/Decision Appeal that resulted in the increasing number of tax receivable.
2. Book-entry. In fact taxpayers already pay the debt taxation, but one account number so it is considered not paying the loan. Therefore, done book-entry.
3. The submission of the claim correction is granted over a letter of reprimand/reminder letters/Letter other similar, Billing Letter immediately and as well as the Letter of force, SPMP, Hostage Command Letter, Auction announcements and letters price determination Limit in the calculations there is an error or confusion that resulted in the reduction of the number of tax receivable.
4. For filing Objections/Appeal granted over SKPKB/SKPKBT which resulted in the reduction of the number of tax receivable.
5. The elimination of Trade Receivables. It has been done because the tax receivable is not may no longer be billed causes among others becausetax payer and or overall taxes have already died and have no inheritance, tax payer and or the insurer has no tax wealth again and the right to perform tax billing already has expired.
6. Tax payer moved which means taxpayers move address and could not be found again".

Arrears Disbursement Mechanism

Mechanisms for the disbursement of tax arrears according to the law of taxation namely, payment letter tax deposit (SSP), transfer, and reduction of/debt cancellation tax. Payment of tax deposit letter is tax payments using the Letter Tax Deposit (SSP). According to Siti Officially (2007:31), states that: "Letter Tax Deposit is a letter by taxpayer used to make payment or deposit of tax to debt to the state coffers or consigned to other payment specified by the Minister of Finance". The sense of the letter tax deposit (SSP) according to Law No. 28 Year 2007 stated that: "Letter Tax Deposit (SSP) is proof of payment or deposit of tax that has been done using form or has been done with other ways to cash firm through the payment of appointed by the Minister of Finance". According to Act No. 28 2007, Minister of Finance set up procedures for the elimination and determines the amount of tax receivable cannot be billed again, among others because tax payers have died and have no inheritance or wealth Tax Payer agencies that have completed the process of bankrupt, or Taxpayers who do not qualify again as the subject of taxes and the right to perform tax billing has expired. Through this way can be expected to effectively great balance of trade receivables tax that will be charged or released now disbursement indicator tax arrears is a comparison between the number of unpaid tax to be paid with the balance of the early tax arrears. Disbursement of tax arrears can be formulated as follows:

$$\text{Disbursement of Tax Arrears} = \frac{\text{The Total of Paid Debt}}{\text{First Credit Balance Debt}}$$

$$\text{Ratio of the Contribution} = \frac{\text{Clearance Tax Debt in KPP}}{\text{Tax Acceptance in KPP}}$$

The burden of Income Tax (PPh)

Committee

The form of the committee from the tax payments is the taxation system in almost all countries have different treatment of payment obligations gladly, depending from the form of the body of the required taxes, whether the company, individuals, partnership, trust, or the form of other agencies. Where each of the form of the committee from the Taxpayers will get the treatment (treatment) which is different from the tax burden (tax burden), decrease the decrease button (deduction is given as well as the rate used. According to Muhammad Zain (2003:179) states that : "the burden of Income Tax is the amount of Income Tax (PPh) is allocated for the corresponding period is calculated based on the original rate multiplied by income before tax is calculated in the calculation of the net profit or loss in a period".

The Effectiveness

According to Mardiasmo (2009:134) which states that the effectiveness is the size of the successfully whether or not an organization to achieve its purpose. Where when an organization achieve the goal, then the organization is said to have been running effectively. While according to Rahardjo (2011: 170) stated that the effectiveness is the condition or situation where in selecting goals that will be achieved and the means or equipment used, along with the desired goal can be achieved with great results.

$$\text{Effectiveness} = \frac{\text{Realitation of Notice Payment}}{\text{Target of Notice Payment}}$$

Indicator of the effectiveness is the ratio between the results of the voting a tax with the potential for tax results, with the assumption that all Taxpayers pay all debt taxes. The effectiveness regarding all phases of the administration of the tax revenues, determine the required taxes, assign value tax, collect taxes, upholding the tax system and posted the acceptance. According to Halim, was quoted as saying by Velayati (2013) to measure the effectiveness of the associated with taxation, then used the ratio of the effectiveness of the comparison between the realization of tax with tax target.

The framework of thinking

One of tax billing action is with a notification letter of reprimand. The basis of the tax billing is the existence of tax arrears in the Bill of tax, Letter Tax Statutes Less Pay, Letter Statutes less tax paid additional, Decision Letter correction, The Decree objections, and the decision of the appeal. When the realization of the disbursement of tax arrears can be realized with the amount of nominal value is almost the same with the potential for the disbursement of tax arrears and tax billing with a letter of reprimand was effective. The effectiveness of tax billing with a letter of reprimand can be performed with the measurements of the ratio of the effectiveness and the ratio of the contribution in understanding

of increased against the acceptance of tax, which is expected to contribute to the national development. Therefore the effectiveness of tax billing with a letter of reprimand is needed to improve the state revenue from the tax sector. P.Siahaan (2004:44) where explained that the implementation of the tax collection can be successful from time to time that is marked with the increased tax revenues for each year. While to measure how big contribution of tax revenue that comes from the acceptance of tax arrears conducted by Taxation Service Offices used the analysis of the ratio of the acceptance of tax arrears.

Research Method

This research using descriptive research approach that is done by collecting and presenting the data received from the Taxation Service Offices in the form of data of the number of tax arrears committee, a letter of reprimand published, a letter of reprimand is not yet paid off taxpayers personal people so that gives a clear enough for the authors analyze and compare with the existing theory. Moh.Nazir (2009, page. 54), is a descriptive approach methods in researching to make a description image or painting systematically, factual and accurate about the Diagram 1. Tax Billing acts of the nature of and the relations between the phenomenon investigated.

Research Variable

Operational definitions is an effort to perform detection the extent to which the variables affect other variables.

1. Tax Billing Managers are actions that are performed by tax bailiff so that the insurer can tax paying tax debt effectively. The indicator used in measuring the effectiveness of billing can be ratings:

Table 2. Classification of measuring the effectiveness

The percentage	The criteria
>100%	Very Effective
90-100%	Effective
80-90%	Effective enough
60-80%	Less Effective
<60%	Not Effective

Source: Depdagri, Kepmendagri No. 690.900.327 1996 (in Velayati, 2013)

2. The effectiveness of tax collection can be done using two ratio namely:
 - a. The ratio of the effectiveness of Tax Billing with a letter of reprimand is the ratio of which is done to measure the effectiveness of the associated with taxation, which is done with a letter of reprimand.
 - b. The ratio of the contribution of the tax revenue that is the ratio of which is done to measure how big contribution of tax revenue that comes from the acceptance of tax arrears conducted by Taxation Service Offices used the analysis of the ratio of the acceptance of tax arrears
 - c. Tax revenue loss is the main source of state revenue in the financing of the government and the

development of taxes to finance the budget of state revenue from taxpayers committee.

This data is obtained from The interview is directly in the place of research.

The Place of Research

The research that is used in this research the Office of taxation services Pratama Medan East Jl Sukamulia No.17 A Medan

The Type and Data Sources

a. Types of Data

The type of data that is used is the quantitative data is data that is calculated in the form of the data the amount of unpaid tax and the amount of funds received by issuing a letter of reprimand and the number of the acceptance of income tax the body.

b. Data Source

In this study using the primary data source and secondary data source. This research uses two data sources which consists of:

a. The Primary Data

Primary data is data obtained directly from the Head of the tax. The way the collection

b. Secondary Data

Secondary data is data obtained in the form of documentation data is the number of the results of tax arrears, a letter of reprimand issued, and the amount of tax revenue committee.

The Technique of Data Collection

Now the technique of data collection is done in this research is the documentation and interview. The documentation is done by conducting the recording sourced from the archive, documents, invoices, and acceptance report tax billing is done with a letter of reprimand on the Office of taxation services Pratama Medan East during the year 2011 until the year 2014 is required by the researchers. Interview was done by asking directly to the associated or related to tax billing using a letter of reprimand in increasing tax revenues at the office of the Ministry of Taxes Pratama Medan East.

Data Analysis Techniques

The method used in this research is a descriptive quantitative analysis where only limited to the calculation of the percentage of the next using logical reasoning to describe, explains and describes in depth about the real conditions and then drawn a conclusion so that it can be obtained a solution to the problem. The quantitative analysis used in this research is to calculate the level of effectiveness based on the data and the results of research based among others:

1. In terms of the effectiveness of Tax Billing with a Letter of Reprimand

According to Halim in Velayati (2013) to measure the effectiveness of the associated with taxation, then used the ratio of the effectiveness of the comparison between the realization of tax with tax target. Indicators to know the level of the effectiveness of the results of the calculation using the formula of the effectiveness is the classification of measuring effectiveness.

Table 3. Classification of measuring the effectiveness

The percentage	The criteria
>100%	Very Effective
90-100%	Effective
80-90%	Effective enough
60-80%	Less Effective
< 60%	Not Effective

Source: Depdagri, Kepmendagri No. 690.900.327 1996 (in Velayati, 2013)

2. The Acceptance of Unpaid Tax on Tax Revenue

To measure how big contribution of tax revenue that comes from the acceptance of tax arrears conducted by Taxation Service Offices used the analysis of the ratio of the acceptance of tax arrears. To interpret the ratio of disbursement of tax arrears of tax revenue used the following criteria:

Table 4. Classification of measuring the contribution

The percentage	The criteria
0 - 10,00%	Very Less
10,10-20,00%	Less
20,10-30,00%	Being
30,10-40,00%	Good enough
40,10-50,00%	Good
> 50,00%	Very Good

Source: Depdagri, Kepmendagri No. 690.900.327 1996 (in Velayati, 2013)

3. Perform analysis of the data can be drawn the conclusion, if levels of effectiveness obtained show the amount of percentage that exceeds and has increased from year to year significantly the implementation of the billing using a letter of reprimand is able to improve the acceptance of the private tax on Taxation Service Offices Pratama Medan East.

THE RESULTS AND DISCUSSIONS

1. Tax Arrears with a letter of reprimand on the Office of taxation services Pratama Medan East

Tax Arrears billing with a letter of reprimand is a billing actions carried out by the Tax Bailiff chairs with a letter of reprimand to the required taxes to pay off the tax debt and the cost of its invoice. The number of sheets of a letter of reprimand issued by the Taxation Service Offices Medan East in five years of research can be seen in the table below:

Table 5. Billing Taxes with a letter of reprimand Taxation Service Offices Pratama Medan East Years 2011 and 2014

The Year	Sheets	The Value	Increase / Decrease	
			Sheets	The Value
2011	1,079	Rp. 3.786.713.228	-	-
2012	2.320	Rp. 7.287.365.658	1241	Rp3.500.652.430
2013	P. 823 ff.	Rp. 10.359.943.680	(Overwhelmed gainers 1,497)	Rp3.072.578.022
2014	1.304	Rp. 109.780.546.132	481	Rp99.420.602.452

Source: data that is processed Taxation Service Offices Pratama Medan East

Based on the table above the tax billing with a letter of reprimand in general has increased from both the number of sheets of a letter of reprimand and nominal value indicated in a letter of reprimand. For the year 2011 until the year 2014 number of sheets of a letter of reprimand and its value is likely to increase only in the year 2013 number of sheets of a letter of reprimand the losers. A letter of reprimand billing on 2011 as much as 1,079 sheets with its value of Rp 3.786.713.228,-. While on 2012 as much as 2.320 sheet with its value of Rp 7.287.365.658, means there is increasing the number of billing sheet a letter of reprimand as much as 1.241 sheet and seen from the number of nominally also experienced an increase of Rp3.500.652.430, for 2013 number of sheets of a letter of reprimand decline to p. 823 sheets with its value Rp 10.359.943.680, although the number of the sheet issued the decline, but the amount of nominal reprimand letter published has increased. The year 2014 amount of a letter of reprimand increase large enough, where published as much as 1.304 sheets with nominal value of Rp 109.780.546.132, this shows there is increasing the number of billing sheet a letter of reprimand as much as 481 sheets and seen from the number of nominally also experienced an increase of Rp99.420.602.452, this is caused by the majority of taxpayers are still many who do not obey the pay taxes. Billing that cause a letter of reprimand 2011 until the year 2014 has increased.

2. The acceptance of Tax Arrears with a letter of reprimand on the Office of taxation services Pratama Medan East

The acceptance of tax arrears is a tax debt repayment or tax arrears which owned by taxpayers or overall tax. With the acceptance of tax arrears tax revenue Taxation Service Offices Pratama Medan East will increase so that help target achievement of the state revenue that comes from taxes.

Table 6. The acceptance of Tax Arrears with a letter of reprimand Taxation Service Offices Pratama Medan East Years 2011 and 2014

The Year	The acceptance of Income Tax the Body
2011	Rp. 5.324.296.710
2012	Rp. 2.948.380.493
2013	Rp. 3.764.613.546
2014	Rp. 25.354.549.059

Source: data that is processed Taxation Service Offices Pratama Medan East

Based on the table above the acceptance of tax arrears with a letter of reprimand to 2011 until 2013 decline. The acceptance of tax arrears with a letter of reprimand in 2011 as much as Rp Rp. 5.324.296.710, for 2012 tax revenues decline become Rp 2.948.380.493, and for the year 2013 and 2014 have

increased to Rp 3.764.613.546, and Rp 25.354.549.059. Based on the data above, the value of nominally is no acceptance of tax arrears from 2011 until the year 2014 has increased but the level of percentage against the acceptance of tax on tax billing with a letter of reprimand to decline.

3. The Effectiveness of the Disbursement Arrears with a Letter of Reprimand

Based on the results of the calculation for the last four years from 2011 - 2014 shows that the level of effectiveness of billing done by the tax officials have seen his percentage decline, the level of effectiveness of tax billing for the year 2011 obtain the percentage of 3.9%, while for 2012 the level of percentage decline to 3.3%, and for 2013 tax billing effectiveness level showed an increase with the level of percentage that have increased to 6.9%, but in the year 2014 the level of percentage against the effectiveness of tax billing decline high enough, where the level of percentage only gain 2.6% The following is a table which shows the issuance of a letter of reprimand, payment of a letter of reprimand, and the level of effectiveness of tax billing with a letter of reprimand.

Table 7. *The effectiveness of Tax Billing with a letter of reprimand Taxation Service Offices Pratama Medan East Years 2011 and 2014*

The Year	The Target number of Billable	The number of realization of	The percentage of Effectiveness	Description
2011	Rp. 3.786.713.228	Rp. 149.008.885	3.9%	Not Effective
2012	Rp. 7.287.365.658	Rp. 242.761.504	3.3%	Not Effective
2013	Rp. 10.359.943.680	Rp. 722.959.960	6.9%	Not Effective
2014	Rp. 109.780.546.132	Rp. 2.854.441.572	2.6%	Not Effective

In terms of the value of nominally, payment of a letter of reprimand in 2011, the issuance of a letter of reprimand in the Office of the Ministry of Taxes Pratama Medan recorded Rp3.786.713.228 East and which was paid Rp. 149.008.885,- or around 3.9 percent including the criteria are not effective. The year 2012 has increased issuance of a letter of reprimand as much as Rp 7.287.365.658 but paid only Rp 242.761.504 or around 3.3 percent including the criteria are not effective.. 2013 has increased issuance of a letter of reprimand as much as Rp 10.359.943.680 and paid Rp 722.959.960 or around 6.9 percent including ineffective. And in the year 2014 has increased issuance of a letter of reprimand as much as Rp 109.780.546.132 and paid Rp 2.854.441.572 or around 2.6 percent including ineffective. Some of the things that cause not all reprimand letter published paid off by the taxpayers due to taxpayers negligent in paying tax debt, taxpayers also does not acknowledge that there will be no tax debt, not able in paying debt taxation, and taxpayers filed an objection on the amount of unpaid gladly.

4. Tax Billing contribution by using a letter of reprimand to the receipt of Income Tax Committee on Taxation Service Offices Medan East

Tax Billing contribution with a letter of reprimand to tax revenue in Taxation Service Offices Pratama Medan East was done to measure how big contribution of tax revenue that comes from the disbursement of tax arrears conducted by Taxation Service Offices, then used the analysis of the ratio of the disbursement of tax arrears. Using this ratio, can be known whether the disbursement of significant tax arrears of tax revenue in Taxation Service Offices. Based on the results of the calculation above for the last four years from 2011 - 2014 shows that the level of tax billing contribution in increasing tax revenue by tax officials who viewed the percentage of them tend to decline, the level of tax billing contribution for the year 2011 obtain the percentage of 2.8%, while for 2012 percentage level has increased to 8.2%, and for 2013 tax billing contribution level showed an increase with the level of percentage of increase to 19.2%, but in the year 2014 percentage level of tax billing contribution declined to obtain the percentage of only obtain 11.3%. The comparison between the disbursement of tax arrears with a letter of reprimand with tax revenue in the Office of the Ministry of Taxes Pratama Medan East of which can be seen in the table below:

Table 8. *The contribution of the tax revenues with a letter of reprimand Taxation Service Offices Pratama Medan East Years 2011 and 2014*

The Year	The number of realization of	The acceptance of Income Tax Committee	The percentage of Contribution	Description
2011	Rp. 149.008.885	Rp. 5.324.296.710	2.8%	Very Less
2012	Rp. 242.761.504	Rp. 2.948.380.493	8.2%	Very Less
2013	Rp. 722.959.960	Rp. 3.764.613.546	19.2%	Very Less
2014	Rp. 2.854.441.572	Rp. 25.354.549.059	11.3%	Very Less

From the data table above shows that the great contribution of the disbursement of tax arrears with a letter of reprimand to tax revenue in Taxation Service Offices Pratama Medan East in 2011 some 2.8%. The number is obtained from the disbursement of Rp 149.008.885 tax arrears with the acceptance of the tax is Rp. 5.324.296.710, based on the criteria of the financial performance and the influence of the disbursement of tax arrears of tax revenue in Taxation Service Offices Pratama Medan East is considered very less. 2012 increase the disbursement of Rp 7.287.365.658 arrears with the acceptance of the tax for Rp 2.948.380.493 or around 8.2 percent where with the level of percentage is still considered very less. 2013 has increased disbursement of arrears as much as Rp. 722.959.960, with the acceptance of the tax for Rp 3.764.613.546 or around 19.2% contribution level is less. For the year 2014 has increased the disbursement of Rp 2.854.441.572 arrears with the acceptance of the tax for Rp 25.354.549.059 or around 11.3%. Based on the criteria of

the financial performance, the contribution of the disbursement of tax arrears of tax revenue in Taxation Service Offices Pratama Medan East decline but still classified on the criteria is very less. Some of the things that cause not all reprimand letter published paid by taxpayers, this is because of the lack of awareness of tax payments by taxpayers which still low, taxpayers often do not acknowledge the existence of tax debt and also the lack of knowledge required taxes on tax regulations and the reduction happens to tax revenues occur because taxpayers who move often address does not tell the new address so that tax bailiff sometimes cannot find the required taxes, or no taxpayers agencies that the company has filed for bankruptcy and taxpayers move and not known. The effectiveness of the tax billing is done by using a letter of reprimand in increasing the acceptance of tax on Taxation Service Offices Pratama Medan East is seen from the number of sheets of a letter of reprimand issued and which can be billed as well as the amount of the disbursement of unpaid tax

to be charged with using a letter of reprimand and the amount of tax revenue over the disbursement of tax arrears can be measured by the ratio of the effectiveness of billing and also with the ratio of the contribution of namely:

1. Based on the number of sheets of a letter of reprimand **issued fiskus taxes** for 2011 until the year 2014 which can be billed the decline, even in the year 2014 to the level of the percentage of the amount of a letter of reprimand that can return only by 20%.
2. The level of percentage against the effectiveness of the tax billing is done in four years of research in the criteria are not effective. Where to 2011 the effectiveness of tax billing gain 3.9%, year 2012 level billing effectiveness declined to 3.3%, year 2013 to the level of the effectiveness of tax collection has increased to 6.9%, and for the year 2014 tax billing effectiveness level decline to 2.6%. The criteria in the assessment of the effectiveness of tax billing when is between 0 percent and with 40% including the criteria are not effective.
3. The level of percentage of tax billing contribution using a letter of reprimand in measure the acceptance of income tax agencies that is done for the year 2011 and 2012 in the criteria is very less, while for 2013 and the year 2014 including in the criteria is less. Where to 2011 tax billing contribution gain 2.8%, year 2012 level billing contribution has increased to 8.2%, year 2013 to the level of tax billing contribution increase to 19.2%, and for the year 2014 tax billing contribution level decline to 11.3%. The criteria in the assessment of the contribution of the tax billing when is between 0 percent to 10 percent including the criteria very less, whereas when the criteria in the assessment of the contribution of the tax billing when located between 10% to 20% including the criteria less.
4. The measurement of the level of effectiveness in tax billing using a letter of reprimand on Taxation Service Offices Pratama Medan East in the four years of research including the criteria are not very effective, this happens because not all the reprimand letter published paid off by the taxpayers due to taxpayers negligent in paying tax debt, taxpayers also do not acknowledge that there will be no tax debt, not able in paying debt taxation, and taxpayers filed an objection on the amount of unpaid gladly.
5. The measurement of the level of contribution in tax billing using a letter of reprimand on Taxation Service Offices Pratama Medan in the East for 2011 and 2012 including the criteria is very less, while for 2013 and 2014 year including in the criteria is less. This happens because not all the reprimand letter published paid by taxpayers, this is because of the lack of awareness of tax payments by taxpayers which still low, taxpayers often do not acknowledge the existence of tax debt and also the lack of knowledge required taxes on tax regulations and the reduction happens to tax revenues occur because taxpayers who move often address do not tell the new address so that tax bailiff sometimes cannot find the required taxes, or no taxpayers agencies that the company has filed for bankruptcy and taxpayers move and not known.

CONCLUSIONS AND SUGGESTIONS

Conclusions

Based on the analysis of the research was done tax Billing with a letter of reprimand tend to decline, from 2011 until 2012 tax billing increase seen from the amount of a letter of reprimand that return has increased, while for 2012 until the year 2014 tax billing decline seen from the amount of a letter of reprimand that the decline.

1. Tax billing with a letter of reprimand in Taxation Service Offices Pratama Medan Timur to 2011 until the year 2014 on the criteria are not effective both in terms of the number of sheets or nominal value indicated in a letter of reprimand and the letter force. The cause of the disbursement of the letter force does not reach 100% among others the insurer tax not recognizing the tax debt, the Insurer will not able to pay off debt tax taxation, insurer taxes apply for installment payment due to the financial condition does not allow if paid at once, insurer taxes filed an objection on the number of gladly arrears and the insurer negligently tax.
2. Tax billing using a letter of reprimand is not able to improve the reception of Income Tax Committee on Taxation Service Offices Pratama Medan East, proven with assessment of tax billing contribution with a letter of reprimand to tax revenue in the Office of the Ministry of Taxes Pratama Medan East for 2011 until 2012 including in the category of very less, while for 2013 and 2014 year including in the category of less. Tax billing with a letter of reprimand to 2011 is 2.8%, 2012 year by 8.2%, while for 2013 of 19.2%, and the year 2014 of 11.3%.

Suggestions

Based on the results of research was done namely tax billing with a letter of reprimand in its implementation has not been effectively, then the suggestions can be authors give is issued a letter of reprimand more and more effective to the officers of the billing section for more work hard again, so that the tax bill can be increased.

1. To further improve the target and tax billing realization with a letter of reprimand, and strive the officers the billing for more work hard again to increased tax bill with that tax revenues will grow and profit countries will increase.
2. To further improve the socialization of taxpayers about taxation and discipline in paying taxes to community awareness in pay taxes increased. And there is a need for strategies that safest from the management of Taxation Service Offices Pratama Medan East for more into the community in order to socialization awareness pay taxes, for example visits and routine socialization to schools to the district and another places.
3. For the next researcher can use the instrument - the instrument to measure the effectiveness of tax letter billing in addition to using a letter of reprimand.

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