

**PENGARUH TINDAKAN PENAGIHAN PAJAK TERHADAP  
PENCAIRAN TUNGGAKAN PAJAK**  
**(Studi Kasus Pada Kantor Pelayanan Pajak Pratama Soreang)**

**ABSTRAK**

Penelitian ini bertujuan untuk mengetahui pengaruh tindakan penagihan pajak dengan surat teguran, surat paksa dan surat perintah melaksanakan penyitaan (SPMP) terhadap pencairan tuggakan pajak baik secara simultan maupun parsial. Metode penelitian yang digunakan didalam penelitian ini adalah metode deskriptif verifikatif dengan teknik pengumpulan data yaitu penelitian lapangan dan penelitian kepustakaan, serta menggunakan data sekunder. Hasil penelitian menunjukkan bahwa surat teguran, surat paksa dan surat perintah melaksanakan penyitaan (SPMP) secara parsial tidak berpengaruh signifikan terhadap pencairan tuggakan pajak karena setiap sub variabel tindakan penagihan pajak memiliki hasil  $t_{hitung}$  yang lebih kecil dari  $t_{tabel}$ . Artinya Ha ditolak. Secara parsial tindakan penagihan pajak tidak berpengaruh signifikan terhadap pencairan tuggakan pajak. Kontribusi pengaruh yang diberikan sebesar 40,2%, sedangkan sebanyak 59,8% sisanya merupakan besar kontribusi pengaruh dari faktor lain yang tidak diteliti. Hasil uji F statistik menunjukkan  $F_{hitung}$  lebih kecil dari  $F_{tabel}$  ( $F_{hitung} < F_{tabel} : 1,174 < 4,120$ ), sehingga Ha ditolak. Hal ini berarti tindakan penagihan pajak tidak berpengaruh terhadap pencairan tuggakan pajak.

**Kata kunci : Tindakan Penagihan Pajak, Surat Teguran, Surat Paksa, Surat Perintah Melaksanakan Penyitaan (SPMP), Pencairan Tunggakan Pajak**

**THE EFFECT OF TAX COLLECTION ACTION TO  
DISBURSEMENT OF TAX ARREARS**  
*(Case Study at Kantor Pelayanan Pajak Pratama Soreang)*

**ABSTRACT**

*This goals of study is to determining the effect of tax collection action with warning letter, forced letter and execute a warrant foreclosure to disbursement of tax arrears, either simultaneously or partially. The method of research use in this study is descriptive verification with techniques of data through field research and library research, along used secondary data. The results of the study, warning letter, forced letter and execute a warrant foreclosure parcially does not significantly have any influence to the disbursement of tax arrears because every sub variables of tax collection action have t test result show that t count is less than t table. It means Ha is rejected. Tax collection action does not have any significantly influence to the disbursement of tax arrears partially. A contribution effect which are given is 40,2%, meanwhile the remaining 59,8% is a contribution effect that given by another factor that was not examined. The result of F statistical test that F count is less than F table ( $F \text{ count} < F \text{ table} : 1,174 < 4,120$ ), so that Ha is rejected. It means that tax collection action does not have any influence to the disbursement of tax arrears*

***Key words : Tax Collection Action, Warning Letter, Forced Letter, Execute a Warrant Foreclosure, Disbursement of Tax Arrears***