ABSTRACT

“EFFECTIVENESS AND CONTRIBUTION ANALYSIS OF THE TAX COLLECTION WITH DISTRESS LETTER TO TAX REVENUE”

(Research on the Kantor Pelayanan Pajak Pratama Bandung Cicadas)

by:
Elza Syawaliansi Putri

The purpose of this research is to examine effectiveness and contribution of the tax collection with Distress Letter, and the effect of partially and simultaneously of variable effectiveness of Distress Letter, contribution of Distress Letter, and tax revenue in KPP Pratama Bandung Cicadas.

The method used in research is descriptive method of analysis. The test statistic used is the use of multiple linear regression, in which the partial effect used is t-test and the simultaneous effect used is F-test.

From the results obtained by calculating the ratio of effectiveness indicates ineffective Distress Letter. And calculating by the Rasio Penerimaan Tunggakan Pajak (RPTP) indicates that Distress Letter does not contribute to tax revenue.

Based on the results of data analysis using SPSS 17 indicate that the partial results of hypothesis testing (t-test) or simultaneously (F-test) to prove that effectiveness and contribution of the tax collection with Distress Letter have not significant effect on tax revenue. The coefficients of determination indicate 30.9%, which means that 30.9% of tax revenue is influenced by effectiveness and contribution of the tax collection with Distress Letter. Meanwhile, the remaining 69.1% of tax revenue is influenced by other factors beyond the scope of this research.

Keywords: Effectiveness, Contributions, Tax Collection, Distress Letter, and Tax Revenue.