

**PENGARUH PENAGIHAN PAJAK DENGAN SURAT TEGURAN  
DAN SURAT PAKSA TERHADAP PENERIMAAN  
PENCAIRAN TUNGGAKAN PAJAK  
(Studi di Wilayah KPP Wajib Pajak Besar Tahun 2012-2014)**

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**ABSTRAK**

Penagihan pajak masih belum efektif dilaksanakan tanpa adanya peraturan yang bersifat memaksa. Surat teguran, surat peringatan atau surat lain yang sejenis telah diterbitkan apabila penanggung pajak tidak melunasi utang pajaknya sampai dengan tanggal jatuh tempo, tetapi kenyataannya seringkali kurang mendapat perhatian oleh wajib pajak.

Penelitian ini bertujuan menguji pengaruh surat teguran dan surat paksa terhadap penerimaan pencairan tunggakan pajak. Penelitian ini dilakukan di wilayah Kantor Pelayanan Pajak Wajib Pajak Besar pada tahun 2012 - 2014 sebagai sampel penelitian. Metode penelitian menggunakan penelitian kausal dan metode analisis data yang digunakan adalah analisis regresi linear berganda.

Hasil penelitian menunjukkan bahwa surat teguran dikirimkan kepada wajib pajak mempunyai pengaruh signifikan terhadap penerimaan pencairan tunggakan pajak oleh wajib pajak. Secara umum kesadaran wajib pajak di wilayah Kantor Pelayanan Pajak Wajib Pajak Besar masih rendah, terbukti setiap tahun wajib pajak menunggak relatif tinggi.

Kata kunci : *Penagihan Pajak, Surat Teguran, Surat Paksa, Penerimaan Pencairan Tunggakan Pajak.*

**THE EFFECT OF TAX ADDICTION INFLUENCE TO ADMISSION  
LETTER AND ENFORCEMENT LETTER TO TAX  
DELAY OF PAYMENT FLOW IN  
(A Case Study of KPP Wajib Pajak Besar Satu Year 2012-2014)**

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**ABSTRACT**

*The addiction of tax is still not effective yet, because it is done without enforcement regulation. Admission letter, remaining letter or other same kind of letter have been published if tax obligator is not pay of its tax yet to the date line of the payment, but in the factit is not often have paid attention by the tax obligator.*

*This study aims to examine the effect of tax addiction influence to admission letter and enforcement letter to tax delay of payment flow in. This study during 2012 - 2014 as its research sample in KPP Wajib Pajak Besar. The research methode used causal research and data analysis methode used multiple linear regression analysis.*

*The results showed that the admission letter that be sent to tax obligator have a significant influence to the payment of tax addiction by tax obligator. In general consciousness of tax obligator in KPP Wajib Pajak Besar territory is still low, it is proved every year, tax obligator delay the payment high relatively.*

*Keywords : Tax Addiction, Admission Letter, Enforcement Letter, Tax Delay of Payment Flow In*