

ABSTRAK

Sebagai bentuk penegakan hukum untuk meningkatkan kepatuhan wajib pajak dalam membayar pajaknya, penagihan pajak dilakukan secara konsisten dan berkesinambungan. Penagihan aktif diawali oleh Fiskus dengan menerbitkan surat ketetapan pajak, surat teguran, dan surat tagihan pajak. Jika wajib pajak tidak juga membayar utang pajaknya, petugas pajak dapat melakukan tindakan penagihan pajak dengan surat paksa. Penelitian ini bertujuan untuk menganalisis pelaksanaan penagihan pajak dengan surat teguran dan surat paksa dalam mengoptimalkan penerimaan pajak di KPP Pratama Jambi Telanaipura pada tahun 2020 dan 2021. Metode penelitian yang digunakan adalah metode analisis deskriptif kualitatif. Metode pengumpulan data yang digunakan adalah wawancara dan dokumentasi di KPP Pratama Jambi Telanaipura. Berdasarkan hasil analisis menunjukkan bahwa penagihan pajak dengan surat teguran dan surat paksa tergolong tidak efektif. Penagihan pajak dengan surat teguran dan surat paksa di KPP Pratama Jambi Telanaipura sangat kurang berkontribusi terhadap penerimaan pajak. Upaya KPP Pratama Jambi Telanaipura dalam mengoptimalkan penerimaan pajak antara lain mengadakan *Focus Group Discussion*, *Program Collection*, *Canvassing*, serta memberikan edukasi, sosialisasi, dan penyuluhan pajak

Kata Kunci: Penagihan Pajak, Surat Teguran, Surat Paksa, Penerimaan Pajak

ABSTRACT

As a form of law enforcement to improve taxpayer compliance with paying their taxes, tax collection is carried out consistently and continuously. Active billing is initiated by Fiscus by issuing tax assessment letters, reprimand letters, and tax bills. If the taxpayer does not also pay his tax debt, the tax officer can take tax collection action with a forced letter. This study aims to analyze the implementation of tax collection with reprimand letters and forced letters to optimize tax revenue at KPP Pratama Jambi Telanaipura in 2020 and 2021. The research method used is a qualitative descriptive analysis method. The data collection method used was interviews and documentation at KPP Pratama Jambi Telanaipura. Based on the results of the analysis, it shows that tax collection with reprimand letters and forced letters are classified as ineffective. Tax collection with reprimand letters and forced letters at KPP Pratama Jambi Telanaipura greatly does not contribute to tax revenue. KPP Pratama Jambi Telanaipura's efforts in optimizing tax revenue include holding focus group discussions, joining collection programs, canvassing, and providing tax education, socialization, and counseling

Keywords: Tax Collection, Warning Letter, Forced Letter, Tax Receipts