Analysis of the Tax Administration Sanctions Elimination Program in Reducing Arrears and Increasing the Target of Periodic Payment Supervision (PPM) Tax Revenue at KPP Pratama Bitung

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A R T I C L E I N F O
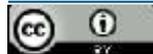
A B S T R A C T

This study evaluates the effectiveness of the Administrative Sanctions Abolition Program (PSA) at KPP Pratama Bitung in 2023 in reducing arrears and increasing tax revenue in the PPM sector. Using descriptive qualitative methods based on quantitative data and interviews, it was found that out of 3,281 taxpayers in arrears, only 216 (6.58%) utilized the PSA. Despite low participation, arrears were successfully reduced by 56% (less effective category). However, in terms of PPM tax revenue, the program reached 104.2% (highly effective). This success shows that incentives are more effective than repressive approaches in encouraging compliance. The study recommends increasing socialization, payment flexibility, program legal certainty, and database optimization.

INTRODUCTION

Taxes are one of the main sources of state revenue and play a strategic role in supporting national development and ensuring the continuity of government functions. Through tax revenue, the state can finance infrastructure, education, health, and various other priority programs aimed at improving the welfare of the people. However, even though Indonesia's taxation sector has recorded positive results as seen in the 2022 State Budget with tax revenue reaching Rp1,716.8 trillion or 104.6% of the target several fundamental issues remain serious challenges. One of them is the high level of tax arrears, which are mostly contributed by administrative sanctions in the form of interest and fines. This phenomenon creates a paradox; on the one hand, sanctions are designed to increase compliance, but on the other hand, they often become a burden that makes it difficult for taxpayers to settle their obligations. National data shows that around 40% of total tax arrears represent accumulated administrative sanctions, illustrating a structural problem in the repressive approach that has been used so far.

This phenomenon prompted the Directorate General of Taxes to implement an incentive-based policy through the Administrative Sanction Waiver Program (PSA), which provides taxpayers with the opportunity to pay off their principal arrears without being burdened by accumulated penalties. In theory, this program is in line with a voluntary compliance approach that emphasizes trust and positive incentives, rather than merely the threat of penalties. Several previous studies, such as by Rosyada (2017), show that PSA can increase tax revenue and improve compliance, although it is not without obstacles such as low taxpayer understanding and suboptimal socialization, as found by Putri (2016).

In this context, the research conducted at the Bitung Tax Office is highly relevant and has unique added value. Bitung, as an industrial city with an international port, presents high economic dynamics as well as complex tax administration that is prone to triggering arrears. Based on internal data, the total tax arrears in this region reached IDR 14.2 billion, with the portion of administrative sanctions even exceeding the principal tax owed. Therefore, the implementation of PSA in Bitung is an interesting case study because it places fiscal incentive policies in the realm of the micro-economy of industrial regions with large revenue potential but also significant compliance challenges.

This study contributes empirical evidence regarding the effectiveness of PSA in reducing tax arrears while increasing revenue realization, particularly in the Payment Supervision Sector (PPM). This study also enriches the literature on incentive-based taxation policies, providing insight for tax authorities in formulating more adaptive and humane policies, as well as opening opportunities for replication in regions with similar economic characteristics. Thus, this study aims to analyze the extent to which the implementation of the Administrative Sanction Waiver Program at the Bitung Tax Office is effective in reducing arrears and encouraging the achievement of PPM tax revenue targets, which in turn is expected to strengthen efforts to optimize state revenue in a sustainable manner.

LITERATURE REVIEW
Accounting Concepts

According to Kieso, Weygandt, and Warfield (2019:3), accounting is a process that involves identifying, measuring, and communicating financial information about an economic entity to interested parties. They also divide accounting into two main categories, namely financial accounting and management accounting. Meanwhile, according to the Big Indonesian Dictionary (KBBI), accounting comes from the root word 'akun,' which means a book or record of financial transactions.

Tax

According to Law Number 7 of 2021, which has been amended several times, most recently by Law Number 6 of 2023 concerning General Provisions and Tax Procedures, Article 1 paragraph (1) states that tax is a mandatory contribution to the state owed by individuals or entities that is enforceable by law, without receiving direct compensation, and is used for state purposes for the greatest prosperity of the people.

Tax Accounting Concept

According to Suyanto and Saputra (2021:7), tax accounting is a branch of accounting that focuses on activities related to determining the tax objects that are the responsibility of the company, as well as the calculation process for the purpose of preparing tax reports. Siswanto and Tarmidi (2022:3) explain that tax accounting consists of two main elements, namely accounting and taxation.

Tax Collection System

According to Pangerapan, et.al., (2023:8), the tax collection system can be divided into three systems, as follows

1. Official Assessment System

    A tax collection system that gives the government (tax authorities) the authority to determine the amount of tax owed by taxpayers.

    The characteristics of this system are:
    1. The authority to determine the amount of tax payable lies with the tax authorities.
    2. Taxpayers are passive.
    3. Tax liabilities arise after the tax authorities issue a Tax Assessment Letter (SKP).

2. Self-Assessment System

    A tax collection system that gives taxpayers the authority to determine the amount of tax owed.

    The characteristics of this system are:
    1. The authority to determine the amount of tax payable lies with the taxpayer.
    2. Taxpayers are active, obliged to calculate, deposit, and report the tax payable themselves.
    3. The tax authorities do not interfere but only supervise.

3. Withholding System
A tax collection system that gives authority to a third party (neither the tax authorities nor the taxpayer) to deduct and collect taxes owed. The characteristics of this system are that the authority to deduct and collect taxes owed lies with a third party other than the tax authorities and the taxpayer.

Tax Penalties

According to Mardiasmo (2023:72), tax penalties serve as a guarantee that taxpayers will comply with the provisions of tax laws and regulations. In other words, tax penalties act as a preventive measure to deter taxpayers from violating tax regulations. Tax laws recognize two types of penalties, namely Criminal Penalties and Administrative Tax Penalties.

Administrative Sanction Removal Program

According to Mardiasmo (2023:72), tax sanctions serve as a guarantee that taxpayers comply with the provisions of tax laws and regulations. In other words, tax sanctions act as a preventive measure to prevent taxpayers from violating tax regulations. Tax laws recognize two types of sanctions, namely Criminal Sanctions and Tax Administrative Sanctions.

Tax Arrears

As stipulated in Law of the Republic of Indonesia Number 11 of 2016 concerning Tax Amnesty, Tax Arrears are the principal amount of tax that has not been paid based on a Tax Collection Letter, which includes the principal amount of tax owed, Tax Assessment Letters for Underpayment, Additional Tax Assessment Letters for Underpayment, Correction Decision Letter, Objection Decision Letter, Appeal Decision, and Review Decision, which cause the amount of tax still payable to increase, including taxes that should not be refunded.

Reception of Periodic Payment Supervision (PPM)

As stipulated in Law of the Republic of Indonesia Number 11 of 2016 concerning Tax Amnesty, Tax Arrears are the principal amount of tax that has not been paid based on the Tax Collection Letter, which includes the principal amount of tax payable, Tax Assessment Letter for Underpayment, Additional Tax Assessment Letters for Underpayment, Correction Decisions, Objection Decisions, Appeal Decisions, and Review Decisions, which cause the amount of tax still payable to increase, including taxes that should not be refunded.

Purchase Price Theory

As stipulated in Law of the Republic of Indonesia Number 11 of 2016 concerning Tax Amnesty, Tax Arrears are the principal amount of tax that has not been paid based on the Tax Collection Letter, which includes the principal amount of tax payable, Tax Assessment Letter for Underpayment, Additional Tax Assessment Letter for Underpayment, Correction Decision Letter, Objection Decision Letter, Appeal Decision, and Review Decision, which cause the amount of tax still payable to increase, including taxes that should not be refunded.

METHODOLOGY

Type of Research

This study uses a descriptive qualitative approach. According to Sahir (2021:6), qualitative research methods are approaches that study certain phenomena based on perceptions, producing descriptive analyses in the form of oral narratives about the objects being studied. This study also uses effectiveness measurements to assess the extent to which this administrative sanction removal program has succeeded in achieving its objectives, particularly in reducing tax arrears and increasing tax revenue.

Research Location and Time

This research will be conducted at the Bitung Primary Tax Office, located at Jl. Sam Ratulangi, Bitung Tengah, Kec. Maesa, Kota Bitung, North Sulawesi. The research will begin in March 2025.

Types, Sources, and Methods of Data Collection

This study uses two types of data, namely qualitative and quantitative data. Qualitative data was obtained through interviews with employees of the Bitung Tax Office, such as tax collectors, tax auditors, and account representatives, while quantitative data consisted of figures related to the revenue targets of the Payment Supervision Function (PPM), data on requests for reduction/elimination of administrative sanctions and the decisions made, and data on tax receivables. The data sources in this study include primary data obtained directly from interviews and documentation with KPP Pratama Bitung employees, as well as secondary data in the form of reports and documents from KPP Pratama Bitung related to PPM revenue, requests for reduction/elimination of penalties, and tax receivables lists. The data collection methods used were interviews with officials or staff in the Examination, Assessment, and Collection Section, as well as documentation of reports and documents regarding the Tax Administrative Penalty Waiver Program at the Bitung Tax Office in 2023.

Data Analysis Methods and Processes

The data analysis method used in this study is effectiveness analysis, which is measured by comparing actual tax revenue with the predetermined tax revenue target. The formula used is:

$$\text{Program Effectiveness PSA} = \frac{\text{Realization of Tax Arrears Reduction}}{\text{Tax Arrears Reduction Target}} \times 100\%$$

To measure effectiveness, indicators such as those below are used:

$$\text{Program Effectiveness PSA} = \frac{\text{Realization of Tax Arrears Reduction}}{\text{Tax Arrears Reduction Target}} \times 100\%$$

Table 1. Effectiveness Measurement Indicators Percentage Criteria

Percentage	Criteria
> 100%	Very Effective
90% - 100%	Effective
80% - 90%	Fairly Effective
60% - 80%	Less Effective
< 60%	Not Effective

Source: Ministry of Home Affairs, Decree of the Minister of Home Affairs No. 690.900.327 of 1996

The data analysis process in this study was carried out to ensure that the research was organized and structured. The steps included data collection, namely interviews with employees of the Bitung Tax Office in the Examination, Assessment, and Collection Section, as well as documentation of target data for PPM revenue, requests for reduction/elimination of administrative sanctions, and tax receivables lists, data reduction by summarizing and focusing on information relevant to the effectiveness of the Administrative Sanction Elimination Program in reducing arrears and increasing tax revenue, data presentation in the form of narrative descriptions, comparison tables of targets and actual results, and effectiveness calculations based on Ministry of Home Affairs indicators, drawing conclusions that include the level of program effectiveness, factors that influence success, and implications for taxpayer compliance and overall tax revenue.

RESEARCH RESULT
Mechanism for Implementing the Administrative Sanction Waiver Program

The 2023 Administrative Sanction Waiver Program at the Bitung Tax Office was implemented based on the policy of the North Sulawesi, Central Sulawesi, Gorontalo, and North Maluku Regional Tax Office, targeting taxpayers who had reported their 2022 Annual Tax Return (except for treasurers or government agencies).

Taxpayers who file objections, reductions, or cancellations of tax assessments or bills must withdraw their applications in order to take advantage of this program. Account Representatives (ARs), Tax Auditors, and Bailiffs actively serve as liaisons and encourage taxpayers to participate in the program, including directing them to correct their tax returns if there are indications of inaccuracies.

Administratively, applications must be submitted in accordance with PMK 8/PMK.03/2013, accompanied by documents such as a written application, biodata, director and company ID cards and tax identification numbers, tax assessment or billing letters, receipts, and proof of tax principal payment. Only one application can be submitted for each assessment letter. The application is then processed by the Regional Office to decide on the reduction or removal of administrative sanctions.

This program runs from May 1 to December 31, 2023, with oversight by the Head of Division, Head of General Affairs, and Head of Tax Office to ensure integrity and professionalism are maintained.

Table 2. Taxpayer Data at the Bitung Tax Office Participating in the Penalty Waiver Program

Number of Taxpayers at the Bitung Tax Office In 2023	Number of Taxpayers in Default at the Bitung Tax Office in 2023	Number of Applications Received	
		WP	**FILES**
254.790	3.281	216	3.564

Source: Bitung Primary Tax Office, 2023

Based on taxpayer data from the Bitung Tax Office in 2023, it is known that the total number of registered taxpayers is 254,790. Of this number, there are 3,281 taxpayers who are in arrears or have outstanding tax obligations and 216 taxpayers who have applied to participate in the Administrative Sanction Waiver Program. The total number of applications submitted by these taxpayers was 3,564, which means that on average each taxpayer submitted around 16.5 applications, with one application representing one specific tax assessment or tax period.

This data illustrates that the level of taxpayer participation in the program is relatively low, at only about 6.58% of the total number of taxpayers in arrears, or only 0.08% of the total number of registered taxpayers. However, the intensity of use of the program by participating taxpayers is quite high, as they tend to submit many application files at once. This shows that the program is heavily utilized by a small portion of taxpayers, but with a large volume of applications, indicating that the program is considered useful and relevant by the taxpayers who participate.

Table 3. Tax Arrears Realization Data 2023 Year-End Realization

Realization of Decreasing Tax Arrears in 2023	Tax Base	Sanctions
8.030.300.287	3.483.878.400	4.546.421.887

Source: Bitung Primary Tax Office, 2023

Based on tax arrears data at the Bitung Tax Office, it can be identified that the total tax target still to be paid at the beginning of 2023 is IDR 14,245,076,952.00, consisting of IDR 5,352,946,865.00 in tax principal and IDR 8,892,130. 087,000. At the end of 2023, the total tax payments realized at the end of 2023 amounted to IDR 8,030,300,287.00, consisting of tax principal payments of IDR 3,483,878,400.00 and tax penalty payments of IDR 4,546,421,887.00.

Table 4. Target and Actual Data for Tax Revenue from Payment Supervision for the 2023 Period

Target Tax Revenue from Payment Monitoring for the Early Period of 2023	Realization of Tax Revenue from Payment Supervision at the End of 2023
761.343.983.000	793.476.924.959

Source: Bitung Primary Tax Office, 2023

Based on data on tax revenue from payment supervision at the Bitung Tax Office, the target for tax revenue from payment supervision set at the beginning of 2023 was IDR 761,343,983,000.00. At the end of 2023, the actual tax revenue from payment supervision reached IDR 793,476,924,959.00.

DISCUSSION

Calculation of the Effectiveness of the Sanction Removal Program in Reducing Tax Arrears

To determine the extent of the success of the Administrative Sanction Elimination Program (PSA) in reducing the amount of tax arrears at the Bitung Tax Office, an effectiveness calculation was carried out by comparing the actual reduction in tax arrears with the target set at the beginning of the year. The formula used to measure the effectiveness of this program is as follows:

Efektivitas Program PSA

Program Effectiveness PSA =	$\dfrac{\text{Realization of Tax Arrears Reduction}}{\text{Tax Arrears Reduction Target}}$	x 100%
Program Effectiveness PSA =	$\dfrac{8.030.300.287}{14.245.076.952}$	x 100%
	= 56%	

Table 5. Effectiveness Measurement Indicators

Percentage Criteria	Percentage Criteria
> 100%	Very Effective
90% - 100%	Effective
80% - 90%	Fairly Effective
60% - 80%	Less Effective
< 60%	Not Effective

Sumber: Depdagri, Kepmendagri No. 690.900.327 Tahun 1996

The calculation results show that the effectiveness of the Administrative Sanction Removal Program (PSA) is 56% (Ineffective), which is obtained by dividing the total realized tax payments of IDR 8,030,300,287 by the total initial target for the year of IDR 14,245,076,952 and multiplying by 100%. This achievement illustrates that the penalty elimination program has succeeded in reducing more than half of the tax arrears target set at the beginning of 2023.

Figure 1. Comparison Chart of Target vs. Actual Tax Arrears
Source: Data processed by researchers, 2025

Figure 1 shows a comparison between the targets and actual amounts for tax principal, tax penalties, and total arrears before and after the implementation of the Administrative Penalty Waiver Program (PSA), with the following explanations:

a. Tax Principal: from a target of IDR 5.35 billion, IDR 3.48 billion was realized.
b. Tax Penalties: from a target of IDR 8.89 billion, IDR 4.55 billion was realized.
c. Total: arrears decreased from IDR 14.25 billion to IDR 8.03 billion.

This graph clearly shows that even though the target was not fully achieved (only 56%), the program still succeeded in reducing more than half of the total arrears. From the interview results, the three sources provided similar views regarding the effectiveness of reducing tax arrears. Although the 56% achievement was categorized as ineffective, they agreed that the program made a positive contribution.

Based on interviews with three sources, namely the Bailiff, Account Representative, and Tax Auditor, it was found that the low effectiveness was due to a number of factors, namely:

1. According to the Bailiff, one of the obstacles faced was the time constraints and payment deadlines set by the program. Many taxpayers actually want to take advantage of the PSA program but are unable to pay off their obligations within the specified period. This causes their requests for penalty waivers to not be processed, resulting in suboptimal payment realization.

2. Based on the explanation from the Account Representative, limited information coverage is also one of the causes of low effectiveness. Not all taxpayers are aware of this program due to limited human resources at the tax office to disseminate information to all taxpayers, who number in the thousands. In practice, only taxpayers who actively consult or frequently interact with tax officials receive direct information about this program. This situation has resulted in many taxpayers who have the potential to participate in the program being unaware of this incentive.

3. The Tax Auditor added that this program has not received sufficient exposure through communication media that reaches all levels of society. The dissemination of information is still limited, so the program is not widely known by taxpayers, especially those in remote areas or those who rarely consult on taxation matters. This results in low participation in the program, which ultimately has a direct impact on the low realization of tax arrears reduction.

Although the effectiveness rate of the Administrative Sanction Removal Program (PSA) only reached 56%, the three sources emphasized that this program still provides tangible benefits. The Bailiff stated that this achievement is better than no repayment at all, while the Account Representative sees it as an indicator that taxpayers are taking advantage of the opportunity provided by the government to settle their arrears. The Tax Auditor also assessed that this program eases the burden on taxpayers, thereby facilitating the settlement of obligations. To improve the program's effectiveness in the future, the Account Representative proposed expanding outreach through national media such as television, radio, and social media to reach taxpayers in remote areas. Meanwhile, Tax Auditors emphasize the importance of program continuity with legal certainty in the coming years to provide a sense of security in tax obligation planning. Thus, the PSA program is expected not only to reduce arrears but also to increase voluntary compliance and overall tax revenue.

Calculating the Effectiveness of the Sanction Removal Program on Increasing Tax Revenue from Periodic Payment Supervision (PPM)

To assess the extent to which the Administrative Sanction Elimination Program (PSA) has been successful in increasing tax revenue in the Periodic Payment Supervision (PPM) sector, it is necessary to measure the effectiveness of the program by comparing actual tax revenue with the predetermined target. The following formula is used to measure the effectiveness of this program:

$$\text{Program Effectiveness PSA} = \frac{\text{Realization of PPM Tax Revenue}}{\text{PPM Tax Revenue Target}} \times 100\%$$

$$\text{Program Effectiveness PSA} = \frac{793.476.924.959}{761.343.983.000} \times 100\%$$

$$= 104,2\%$$

Table 6. Effectiveness Measurement Indicators

Persentase	Kriteria
> 100%	Sangat Efektif
90% - 100%	Efektif
80% - 90%	Cukup Efektif
60% - 80%	Kurang Efektif
< 60%	Tidak Efektif

*Source: Ministry of Home Affairs, Decree of the Minister of Home Affairs No.
690.900.327 of 1996*

Based on the calculations, the effectiveness of the Administrative Sanction Elimination Program (PSA) was recorded at 104.2%, obtained from a comparison of the realized tax revenue from payment supervision amounting to IDR 793,476,924,959 with the Revenue target of

Rp761,343,983,000, then multiplied by 100%. Based on the Ministry of Home Affairs' (Kemendagri) effectiveness measurement standards, this achievement falls into the highly effective category, as the revenue realization exceeded the set target. This finding received positive responses from the three sources. The Bailiff considered the figure to indicate a very good level of taxpayer compliance, while the Account Representative saw it as an indication that there were no outstanding arrears. The Tax Auditor also emphasized that this achievement demonstrated the high effectiveness of the program.

Analytically, there are several factors that led to the achievement of over 100% effectiveness, namely:

1. In terms of benefits for taxpayers, this program offers a tangible incentive in the form of the elimination of administrative penalties, which greatly eases the burden of payment. Taxpayers feel more motivated to settle their tax obligations because they are not burdened with fines, interest, or late penalties, so this program is seen as the right moment to settle obligations without additional penalties.

2. This program accelerates the overall cash flow of tax revenue. Many taxpayers who had previously delayed payment due to the burden of penalties ended up making full payments during the program period. Thus, there was a surge in revenue in a relatively short period of time, which had a direct positive impact on the financial performance of the Bitung Tax Office.

3. Based on the interview results, the three sources expressed their appreciation for this achievement. The Bailiff assessed that the figure of 104.2% shows that taxpayers have implemented the settlement guidelines well. This reflects that the communication and technical procedures for implementing the program are running effectively. The Account Representative even noted that there were no remaining arrears in several groups of taxpayers who took full advantage of this program. The Tax Auditor added that this success demonstrates the program's effectiveness on a strategic scale, as it was able to motivate previously passive taxpayers to become active in their payments.

The success of this program also shows that an incentive-based approach, such as the removal of administrative sanctions, is more effective than a repressive approach that focuses on punishment. This thinking is in line with behavioral economics theory, which indicates that providing incentives can increase voluntary compliance. The PSA program not only provides short-term benefits in the form of increased revenue, but also opens up opportunities for the formation of sustainable taxpayer compliance behavior. To maintain or even improve these achievements in the future, a program sustainability strategy is needed. Some measures that can be taken include ensuring legal certainty regarding the program's annual implementation schedule, integrating the program with a more modern and coordinated digital billing system, and strengthening the dissemination of information to reach all taxpayers, including those in remote areas or those who are not well educated about the latest policies.

CONCLUSIONS AND RECOMMENDATIONS

The results of this study indicate that the Tax Administration Sanction Waiver Program has made a positive contribution to reducing tax arrears and increasing tax revenue in the Payment Supervision Sector (PPM) at the Bitung Tax Office. However, taxpayer participation in this program is still relatively low. Of the total 3,281 taxpayers with arrears, only 216 taxpayers applied to participate in the program, or about 6.58% of the total number of taxpayers with arrears. This shows that there is still a significant gap between the number of taxpayers who could potentially benefit from the program and the number who actually participate.

Nevertheless, quantitatively, this program has succeeded in reducing tax arrears by 56%. Although it has not fully achieved its target, this achievement is still considered significant, especially when linked to the principle of the Purchase Style Principle, which emphasizes the importance of incentives as an encouragement for taxpayers to immediately settle their tax obligations. The elimination of administrative sanctions has proven to be a stimulus that eases the burden and motivates voluntary payment. In addition, the effectiveness of the program in terms of state revenue can be seen from the realization of PPM tax revenue, which reached 104.2% of the set target. This value places the program in the "highly effective" category based on the effectiveness measurement indicators according to the Ministry of Home Affairs standards.

Thus, it can be concluded that the implementation of the Administrative Penalty Waiver Program not only has an impact on increasing taxpayer compliance, but also contributes directly to the achievement of annual tax revenue targets. This program also makes it easier for taxpayers to reduce the administrative burden that has been an obstacle in paying arrears, while strengthening the role of tax institutions in improving service quality and optimizing state revenue.

ADVANCED RESEARCH

Further research is recommended to conduct a comparative study between the Tax Administration Sanction Waiver Program at the Bitung Tax Office and similar programs in other regions to identify best practices that can be adapted. In addition, in-depth research on taxpayer perceptions is needed to understand their benefits, conveniences, and concerns regarding this program. An evaluation of the long-term impact of the program is also important to assess whether the program has a sustainable positive effect on tax compliance and revenue. Research on the application of technology, such as AI or big data, in tax administration can also be conducted to see its potential in improving the efficiency of program implementation.

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