

# Other dimensions of tax billing with Gijzeling (Study on tax confiscation officials at KPP Pratama Surabaya Wonocolo)

Dewi Prastiwi<sup>1</sup>, Diana Amalia Puspitasari<sup>2</sup>

<sup>1,2</sup> State University of Surabaya, Ketintang Street, Surabaya, 60231, East Java, Indonesia

## ARTICLE INFO

### Article history:

Received 23 June 2017

Revised 17 July 2017

Accepted 24 August 2017

### JEL Classification:

H26

### Key words:

Gijzeling,  
Tax Bailiff,  
Taxpayers, and  
Brainwashing.

### DOI:

10.14414/jebav.v20i2.843

## ABSTRACT

Hostage or Gijzeling is one of the tax collection efforts to tax payers in certain places within a maximum period of 6 months from the tax insurer placed in the hostage-taking and this can be extended for about 6 months. Many of the constraints faced by tax confiscation officials are related to the duty of Gijzeling. This study aims to explore the ways of Gijzeling using a qualitative approach or non-positivistic with interpretive paradigm in approaching the true reality. The result shows that the efforts made for the success of tax confiscation officials in Gijzeling process are to: 1) believe that the process of Gijzeling is for the law enforcement efforts, the process of education to taxpayers, as well as carrying out the mandate of the State to save the state money; 2) manage the conflict with tax insurer based on the hang rule to the taxpayer, neutral, professional, and uphold integrity; 3) uploading awareness by downloading "brainwashing" tax payer.

## ABSTRAK

Penyanderaan atau Gijzeling merupakan salah satu upaya penagihan pajak dengan pengekangan sementara waktu terhadap kebebasan penanggung pajak dengan menempatkannya pada tempat tertentu dalam jangka waktu paling lama 6 (enam) bulan terhitung sejak penanggung pajak ditempatkan dalam tempat penyanderaan dan dapat diperpanjang untuk selama-lamanya 6 (enam) bulan. Banyak kendala yang dihadapi oleh jurusita pajak dalam menjalankan tugas Gijzeling. Penelitian ini bertujuan menggali upaya untuk menyukseskan Gijzeling dengan menggunakan pendekatan kualitatif atau non-positivistik dengan paradigma interpretif dalam mendekati realitas yang sesungguhnya. Berdasarkan hasil penelitian diperoleh bahwa upaya yang dilakukan jurusita pajak untuk menyukseskan proses Gijzeling adalah dengan : 1) meyakini bahwa proses Gijzeling merupakan upaya penegakan hukum, proses edukasi terhadap wajib pajak, serta menjalankan amanah Negara untuk menyelamatkan uang Negara; 2) mengelola konflik dengan penanggung pajak dengan memahami aturan kepada wajib pajak, bersikap netral, profesional, dan menjunjung integritas; 3) menggugah kesadaran dengan mencuci-otak penanggung pajak.

## 1. INTRODUCTION

Tax is a levy on the people that can be imposed by law to finance the state's expenditure. To enforce the tax law, the tax authorities are required to give priority to justice and professionalism so that they can become the role models and gain the trust from the people. Like other law enforcers, the tax authorities are required to have integrity and morality and high dedication.

Tax officials that are now receiving attention from the government and the public are the tax authorities. This is because they are the spearhead

of the state to seize the taxpayers' assets in order to meet the tax revenue targets which had increased by Rp 1,484.6 trillion or 44% from the previous year (Source: R-APBN 2015). This demand is reinforced by an increase in the number of tax arrears from year to year as in Table 1.

Mr. Sigit Priadi Pramudito, as Director General of Taxation Ministry of Finance, with the full support of President Joko Widodo, is more firmly and heavily applying Gijzeling. Gijzeling is one of the tax collection processes in the form of temporary restraint of tax liability by placing it in a certain

\* Corresponding author, email address: <sup>1</sup> ardefira@yahoo.co.id, <sup>2</sup> dianadidiy@gmail.com.

**Table 1**  
**Total Tax Arrears and Tariff Disbursement Target**

Year	Tax Arrears (Rp)	Target of Disbursement (Rp)
2011	58,591,690,400	-
2012	59,045,523,662	15,629,628,646
2013	93,389,099,316	10,110,773,902
2014	119,774,617,356	25,494,566,006

Source: Tax Disbursement Division at KPP Pratama Surabaya Wonocolo.

place. Gijzeling has proven to be effective in increasing tax receivables up to 304% in January 2015 (Source: Inside Edition 27 February 2015).

The application of Gijzeling is the last choice after all tax collection efforts have failed, especially if there is the indication of an uncooperative taxpayer as stated in Article 3 paragraph 1 letter d Decision of Directorate General of Taxation No. Kep-218/PJ./2003. Nevertheless, the Gijzeling process is actually still reaping pros and cons in the community. Due to lack of information, Gijzeling is often regarded as a misuse of the power of the tax authorities. A tax authority is domiciled as law enforcers in the field of taxation but also serves as a tax officer who serves to provide services to the community. Thus it is impossible that between various positions and roles will conflict. Conflict is the gap between the role that should be with the actual role done or the actual role, or so-called role divide (role distance) (Soekanto 2008: 21).

The resistance or conflicts referred to as the role gaps in the tax authorities are faced with the conditions under which the tax bailiff must keep following the rules requiring him to take tax collection actions contrary to the conscience and the human side. For example, the tax authorities will deal with the taxpayer under various conditions, i.e. taxpayers who are able or unable and both refuse to pay taxes. Under these conditions will be in a dilemma situation in the Tax bailiff as apparatus that has high integrity. On the one hand, they must make every effort to achieve a goal of collecting tax revenues but on the other hand contrary to the humanity side of the Taxpayer as a human being with a conscience.

Implementation of tax collection by the tax authorities or in other words called the tax collector as a debt collector of tax receivables will lead to thinking in the tax authorities that it is not in accordance with the values and norms that have formed it into a good human. Moreover, as someone who has a certain position, or commonly called role-holders, tax authorities has the right or authority to act or not to do as well as obligations that are the burden or their duty as law enforcers (Soekanto 2008: 20). It

certainly will cause question marks about the ideal role and how the role that should be done by the tax authorities, especially in carrying out hostage in which of course will face many obstacles (Seno 2012).

Gijzeling Standard Operating Procedure (SOP) is a guide for the tax authorities to carry out their duties. SOP contains formal and administrative procedures Gijzeling implementation, which if the tax authorities in carrying out duties only refer to the SOP is not closed possibility that taxpayers will always do evasion. The implementation of Gijzeling affects the dignity, dignity, reputation, and freedom of the taxpayer so that it takes humanitarian approaches to restore awareness to pay tax arrears. Based on this condition, this research aims to examine the efforts undertaken by the tax authorities in the implementation of Gijzeling in order to target the national tax revenue through the Gijzeling process can run optimally.

Based on the arguments above, the research problem can be formulated as the following: "What is the effort made by the Tax bailiff to succeed the implementation of Gijzeling?".

## 2. THEORETICAL FRAMEWORK AND HYPOTHESES

### Reason for Gijzeling

The government expects compulsory taxpayers to fulfill their tax obligations so that the can formulate some rules and policies to create taxpayer compliance. Likewise, taxpayers expect to be able to meet their obligations in a timely manner. But, one of the conditions causes the taxpayers is that they cannot meet these obligations so it must end in Gijzeling.

The hostage or Gijzeling is one of the tax collection efforts with temporary restraint on the freedom of the taxpayer by placing it at a certain place with a term of no more than 6 (six) months from the date the taxpayer that is placed in the place of hostage. This can be extended forever 6 six months. Thus, Gijzeling is the last step in tax collection efforts, as expressed by Mr. Utami

"...That is, the Gijzeling process is the final tax

collection process after all other persuasive tax collection actions from reprimand letters, forced letters, etc. have been done to the fullest. Therefore, this is the final act requires a careful preparation of the Gijzeling process. And, the most crucial is to take into account the ability to pay taxpayers. Thus, before the implementation of Gijzeling, the tax authorities have monitored whether the taxpayer is able to pay or not. If you do not have the ability to pay, you will put us into jail and this will certainly burden us. Thus, I am sure that I do can make taxpayers directly pay taxes ... “.

Based on Article 33 Paragraph (1) of the Tax Billing Law by Forced Warrant criteria of the taxpayer to be held, that the hostage:

1. Having a debt of at least Rp 100,000,000, - pursuant to Article 33 of the PPSP Law.
2. Doubtful of tariffs in paying off taxes payable, which are the qualitative requirements in accordance the Decree of PP No. 137 of 2000.
3. Not repaying the debt after a period of 14 days from the date of the forced letter being notified to the taxpayer.
4. Having received a written permission from the Minister of Finance of the Republic of Indonesia

Article 33 of the PPSP Law jo PP No. 137 of 2000 on hostage-taking on a taxpayer can only be executed according to a Provider Order issued by an Official after obtaining a permit from the Minister of Finance for the interests of the central and regional governments. Then Article 36 of the Law on PPSP jo PP No 137 of 2000 decision by the Director General of Taxes No.218/PJ/2003 likes the place of hostage-taking is a State detention center which is used as temporary shelter for the freedom of taxpayer separated from other prisoners.

Article 34 of the PPSP Law jo PP No.137 of 2000 jo decision by the Director General of Taxation No. 218/PJ/2003 states that the Taxpayer being held hostage will be discharged, the requirements to be paid in full, the time period adopted in the Hostage Order has been fulfilled, based on the court decision which has legal power, and under the terms of the applicable minister of finance or government. The taxpayer already pays 50% or more of the tax payable or the remaining tax payable, and the remainder will be repaid in installments. Then, the payroll can pay off the tax debt by shares of his assets of the same value.

#### **The Dilemmatic Situation of the Tax Bailiff**

The Tax bailiff is the executor of the tax collection action which includes both instantaneous and si-

multaneous billing, notification of forced mail, seizure, and hostage as described in Article 1 number 6 of Law no. 19 of 1997 concerning Collection of Taxes by Forced Letter as amended by Law no. 19 The year 2000. The task of tax collection action requires certain unique and creative abilities. In addition to standard operating procedures that must be passed, also needed creativity for the smooth execution of its duties. The ability to negotiate, persuasively and the ability to force is required in billing activities.

Considering that the purpose of the collection is the payment of tax arrears by the taxpayer, and the billing activity contains a series of actions, then the Jurusita must be able to determine the actions that must be taken so that the arrears of tax debt paid off by the taxpayer. The Gijzeling process is not an easy undertaking. As a social creature the tax bailiff is faced with the question of “true or not this Gijzeling”, “humane or not”. Yet holding on to his role of law enforcement and obedience to the State, the doubt is gradually eliminated. As revealed by the Board of KPP Wonocolo Surabaya, Mr. Wahyu

“... ..If from the side of humanity, it is Gijzeling's efforts. It means there are parties who are willing to continue being forced. But, because this has been in accordance with the Law and taxpayers do not implement responsibility, well, I think it is fair. Precisely, even by implementing Gijzeling and other forced actions, I think we have been fair to the community because they have enforced the rules ... “.

“... If from the cultural point of view, Gijzeling may not be a culture because it has only been done a little and it is not widely known. So, from now on, it can be made a starting point, if indeed, that we have not paid the taxes correctly, it will get the consequence, it can be said as the education process of the taxpayer .... “.

“... From the religious side, the point is that we carry out our obligations. If in religion we carry out according to what is in our Holy Qur'an. If in the State, yes err, we as the State officials, yes err, we run the mandate according to the Act. And, from the economic side, if the Gijzeling process succeeds, it will obviously have fresh money that we will receive ... “

In addition to the internal factors of the tax authorities, dilemma and uncertainty conditions are also faced by the Gijzeling Team KPP Wonocolo Surabaya. Because of the environment Directorate General of Taxation in general and all tax employees in KPP Pratama Surabaya Wonocolo, in

particular, experienced doubts when President Jokowi ordered that Gijzeling efforts to be intensively done. Even the Head Office of KPP Pratama Surabaya Wonocolo had expressed his fear to Mrs. Utami that, in terms of imprisoning someone, it is considered wrong and contrary to human rights. However, Mrs. Utami always tried to be optimistic and she convinced the Head of Office that the Gijzeling process would not have a bad impact, as following her opinion;

“... If in my neighborhood, the first friends were not sure. There is a feeling of fear. So they should I love motivation, like do! Do not keep quiet if the state money is taken. This is all there is already the process of the rules that are set DJP. Although it was never gained, I've done. So do not be afraid. And initially, Head Office KPP Wonocolo is also afraid to do Gijzeling. But I convey to the Head Office if you do not see from the negative side, but see from the side of law enforcement. If only seen from the negative side, it is definitely my fault if you make a lawsuit. But if viewed from the positive side, I enforce this law so that others follow. The warnings also for others do not go around just take state money. So I believe that good deeds will be able to support many people. And for me, the challenge is the chance ... “

### **Conflict in the Process of Gijzeling**

Conflict will arise in the implementation of any activities related to the group or team, as well as what happened to the process of Gijzeling in KPP Pratama Surabaya Wonocolo. As a responsible employee, then the tax collector is required to be able to resolve any problems or conflicts that occur. From the steps or how to solve it, it can be seen how the behavior of the taxpayer, including whether he is independent or not, loyalty to the rules or not, and he has a leadership or not.

Based on the results of interviews with the tax authorities in KPP Pratama Surabaya Wonocolo, there is a conflict during the Gijzeling process that has taken place. However, as much as possible the conflicts that occur are minimized by cooperation among the tax authorities. Here is Mr. Yusuf's information;

“..In the event of a conflict with taxpayers, it is important to always base every decision or response on the related rules. If not specifically regulated, may use more general rule accordingly. There is also a function of police involvement with the prosecutor for giving an input if necessary. So, basically, I'm trying to

be neutral in accordance with the joint decision. “

That is, Mr. Yusuf will not take sides with each other and keep trying to be neutral if indeed the decision taken is a joint decision and in accordance with the rules in force. As part of law enforcement, the tax authorities are required to be professional and not to prioritize conflicts of interest or influence from others that are not appropriate. Thus, it requires the tax authorities to maintain a neutral behavior when running the Gijzeling process.

Not just being neutral, as law enforcement, the tax authorities must have professional skills and integrity of a good personality. One form of integrity is loyalty to existing rules, principles, and moral values. That is the case by the tax authorities KPP Pratama Surabaya Wonocolo who choose to hold fast or be loyal to high on the existing rules, namely Law Number 19 The year 2000 on Tax Collection by Forced Mail and for the Gijzeling own process that has been regulated in Government Regulation Number 17 The year 2000.

In addition to high loyalty, another form that can be seen from the integrity is the ability to lead or organize the Team in the application of Gijzeling. So indirectly can be said if the leader of an organization has the ability to organize or solve problems well. That means integrity in a society or organization is going well. Similarly, what happens in the tax authorities KPP Pratama Surabaya Wonocolo, where Bu Utami as head of the Tax Collection Section has been organizing well the other tax bailiff, along with the Team so that the Gijzeling process run smoothly.

Conflict turns out not only between taxes and taxpayers but also within the Team itself. This is because everyone has different perceptions and efforts in performing the task. This is as expressed by Mrs. Utami as a Team Leader.

“... It was yesterday there was a conflict between me and the other tax bailiff, we differed opinions, but still, I say I am responsible so I am the decision maker, but the point is, yes, we really must be compact, there must be the one who is responsible. Opinions or conflicts are common, how it all be minimized. If you want there is a problem or conflict with taxpayers, I try to be neutral by sticking with the rules that exist, The SOP is already clear... “.

### **The Tax Bailiff's Confidence in the Process of Gijzeling**

Special efforts or approaches conducted by the tax authorities, one of which can be seen from the con-

confidence of the tax bailiff will be the success of the Gijzeling process. As expressed by Mr. Yusuf as the taxpayer KPP Pratama Surabaya Wonocolo who told about the reasons for action Gijzeling and what reasons that make sure that Gijzeling will prove successful.

“... .Supposed, when to be done consistently, Gijzeling against taxpayers will effectively increase the tax revenue quickly. Voluntary taxpayer compliance will also follow the rhythm of tax law enforcement, including Gijzeling. The faster Gijzeling is done, taxpayer compliance will also increase, or vice versa, the taxpayer compliance will decrease along with the lack of Gijzeling against tax arrears. Indirectly, it proves that Gijzeling actions can provide a deterrent effect for taxpayers so that the tax debt is directly paid off ... “.

Tax authorities believe that the Gijzeling process is an effort made by the Director General of Taxes to improve taxpayer compliance. If done consistently, then Gijzeling will provide a deterrent effect for taxpayers to delinquent tax payments. At the pre-proposed stage of Gijzeling, the tax authorities choose taxpayer nominations to be held hostage with various reasons and considerations, i.e. one of them is having the ability to pay. It becomes a source of confidence for the tax bailiff that Gijzeling process which will be done will succeed..

“Because the Gijzeling process is the final tax collection process after all other persuasive tax collection actions have been made to the fullest, it requires a careful preparation of the Gijzeling process. And, the most crucial is taking into account the ability to pay by the taxpayer. So, before the implementation of Gijzeling, the tax authorities have monitored whether the taxpayer can pay or not. “

In addition to the conviction of the tax authorities, that taxpayers have the ability to pay the tax debt, they must also support the efforts or specific approach undertaken. They must also support the surrounding environment, in this case, it is the interdepartmental employees in place of the taxpayer work.

### **3. RESEARCH METHOD**

This study uses a qualitative or non-positivistic approach with an interpretive paradigm in approaching the real reality. The determination of this interpretive paradigm is based on the way in which researchers will collect data in the field. Burrell and Morgan (1979) describe the interpretive nature as a paradigm that has characteristics to understand

and explain the social world that cannot be separated from the personal glasses directly involved in a social process. In addition, Muhadjir (2000: 119) also argues that the interpretive paradigm is a paradigm that performs activities to seek meaning not to seek the law, and strive to understand and not to seek theory.

The way that researchers do is to investigate by way of coming to the subject to be studied in a natural setting. Researchers come to the place where subjects will be studied, observed, and interacted with social actors in a relatively long time. After obtaining sufficient data, the researcher then systematically analyzes with the appropriate method. Then, the researcher interprets it. After the researcher undertook all of these steps, the researcher reported them according to the data or phenomena obtained in the field.

The reason researchers use the interpretive paradigm because this paradigm is more emphasis on the role of language, interpretation, and understanding of the meaning of reality (see Chua, 1969). Definitely, the researchers interpret the study with interpretive paradigm because it tends to be closer to the understanding of social phenomena from the side of the actors.

### **The Implementation of Gijzeling**

Gijzeling process in KPP Pratama Surabaya Wonocolo is new so that the process is the first step for the tax authorities to determine the most appropriate process to be implemented. Thus, they hope to generate the most efficient efforts or approaches. And, in the end, they will make taxpayers willing to pay. Mr. Yusuf revealed that there is indeed a factor that impedes the tax authorities and the Team in conducting the Gijzeling process. For example, they are not easy to find taxpayers who will be held hostage due to taxpayer addresses are changing and there is resistance made by the taxpayer.

However, these inhibiting factors do not affect the taxpayer's intentions and the Team in carrying out the Gijzeling process, because they believe that as long as it is done correctly, in the sense that it has followed the rules, whatever the inhibiting factors will be resolved properly.

Then, it is coupled with good cooperation with various parties involved in the implementation of Intellectuals for Gijzeling, Prisons, Police, Regional Offices, especially the Team for Tax Collection Guidance, Head Office Team and KPP Pratama Surabaya Wonocolo itself, they believe that any problems or obstacles can be found along with his

solution, as he expressed the following:

"... Factors that inhibit the process Gijzeling, I think, from the resistance taxpayer was earlier. Then, the taxpayers who fled, that in my opinion, are also factors that hamper. The problem can be directly discussed if the head office and/or head of the collection section come down and ... ".However, all that can be overcome because we are in a team, we will not surrender until our targets are achieved. Then, the supporting factor is, yes, from teamwork. For example, yesterday, the head office and/or the head of the tax collection section helped in the implementation of Gijzeling so it is very supportive, this is not only felt morally but also by our teamwork. Because if, suddenly in the implementation, it requires an important and urgent decision making..."

#### **Brainwash with the Taxpayers**

The success of the Gijzeling action in KPP Pratama Surabaya Wonocolo could be the answer to the fear and doubts of various parties before. In this case, the tax bailiff managed to produce fresh money from the process in just less than one night. The success is obtained by way of approaching the taxpayer, in this case, is a hostage, by brainwashing as said by Mrs. Utami as follows:

"... yes, in the car trip to the prison, I say this, to him (hostage) 'let's pack quickly and to pay! You will be processed for Gijzeling later. You will be captured, in prison, so you cannot do anything. Even if you choose to stay in Gijzeling, you also will not pay off your debt. You will be considered to have paid in full if you do it. So, you pay now or later? It's the same. In principle, you have to pay. Anyway, I do not want to know, you have to pay now, so, you will not be in Gijzeling process. As soon as I told him, Mrs. I wash his brain in order that he quickly pays his obligations immediately..."

The approach taken by Bu Utami accompanied by the Head of Office succeeded in making the taxpayer directly pay the tax debt. Standard Operating Procedure (SOP) of good taxes and system billing is not a guarantee that taxpayers are willing to pay off taxes and billing fees immediately. However, it takes a special approach to every taxpayer who has not fulfilled his tax obligations properly and correctly, with no forgetting to see the reasons behind the taxpayer's unwillingness in paying off his tax debt.

The ability to 'approach' and 'seduce' the taxpayer must be owned by every tax bailiff in any

KPP in Indonesia. This is by considering that Indonesia consists of different cultures and habits so that it needs the ability to learn culture and customs. This is to be done so that they can generate the behavior of tax authorities that can make taxpayers want to pay off the tax debt along with collection costs.

Based on the above explanation, the tax bailiff in implementing Gijzeling face several problems such as 1) dilemmatic situation between obligations as law enforcement officer with human factor; 2) conflict with the tax authorities and conflicts within the Team; 3) SOPs that must be met.

## **4. DATA ANALYSIS AND DISCUSSION**

### **Key Success for the Tax Bailiff**

#### **First Finding**

In connection with the information that has been dug, the researchers tried to string up the situation faced by the tax authorities and efforts made by the tax authorities to conquer the taxpayer. This research was conducted on Gijzeling Team at KPP Wonocolo Surabaya consisting of 3 informants made as the key person.

The task as a tax authority causes a dilemma in the perpetrators because hostage for the community is against the values and norms of humanity. The taxpayer is considered a person in a pinched condition, but they still demanded the taxpayer to pay his tax. In addition, for that, they have to be taxpayers. While on the other hand, the public is exposed to negative information about the behavior of tax officials and the allocation of tax revenue funds> the news related to corruption news by State apparatus is happening everywhere.

The confidence is the initial capital of a job's success. As in Theory of Planned Behavior, one's behavior is determined by not only the individual's subjective attitudes and norms, but also by their perception of control that they can exercise, as it is based on their own belief in the control.

The condition of a dilemma cannot be used as an excuse by the tax authorities to avoid in running the mandate to save the State money. Then, they tried to believe that the process of Gijzeling is a law enforcement effort, the education process of the taxpayer, and run the State's mandate to save the State's money. They are the most powerful way to solve the dilemma.

In addition, in KPP Wonocolo Surabaya, the Gijzeling process is only done on taxpayers who have enough assets to pay tax arrears. It has also been done a long process nearly 6 months. This will reduce the dilemma problem in tax authorities and

justify their actions because if not done Gijzeling means they act unfairly in implementing the law.

### **Second Finding**

The Gijzeling process is not uncommon for conflicts with delinquent taxes as well as with fellow Tax bailiff Team. Conflicts arise because of different interests. The conflict with delinquent taxes is due to taxpayers who are always looking for loopholes to avoid tax payments, while the taxpayer seeks to make the taxpayers willing to fulfill their obligations.

In the theory of attribution, it is stated that the behavior is caused by how someone interpreted an event. Thus, they run the rule to the taxpayer to have the same interpretation of the rules. This is an important thing to do. In addition, they also need a neutral attitude, professionalism, and integrity as the key to success to eliminate conflict.

The tax officers do not just run Gijzeling, but they also have to run other daily duties. Thus, they can divide the time between routine tasks and Gijzeling. This task is quite draining. The conflict between the tax authorities arises because of communication problems and differences of opinion. The key success is by way of discussion together, the same interpretation of SOP. However, the role of Team Leader is a more important key to resolving the conflict.

### **Third Finding**

The process of Gijzeling does not necessarily incur the obligation for taxpayers to pay off their arrears. Tax is said to be paid off if the taxpayer has paid it. As stipulated in the Law of Tax Billing no 19 the year 2000 stated that the tax bailiff is the executor of tax collection, which includes billing at once and, simultaneously, the notification of forced mail, seizure, and hostage. The target of the bailiff is the fresh money that goes into the state treasury. This means that the process towards Gijzeling has been done for a long time.

During this time, the tax authorities have carried out the process of tax collection, especially Gijzeling in accordance with Standard Operating Procedure (SOP) that has been established. But, in fact by following the SOP is not a guarantee to make taxpayers directly willing to pay the tax debt and collection fees, so that the tax collector represented by the Section Chief tax collection decided to do "brainwashing" against taxpayers for the length of process Gijzeling can be minimized and make taxpayers willing to pay their tax arrears directly.

If up to the process of sending a letter of the forced taxpayers not yet also wants to pay their taxes, maybe they still survive to avoid payment of taxes. But when the taxpayer faced with the process of Gijzeling, where will lose freedom, separated from loved ones, damaged good name, etc. then that is where the opportunity used by the tax authorities to arouse awareness of taxpayers through an intensive communication process and 'washing brain'.

Brainwashing is done by reinvigorating that what the taxpayers have done is an incorrect way, breaking the law, and harming the State, the long process they've been through that would have cost them time, money and costs, future consequences if they were held hostage, opportunities are lost if they are taken hostage on the way to prison.

Of course, the brainwashing efforts should be supported by the ability of taxpayers to pay their tax obligations. In line with the above, in the implementation of the tax bribes have indirectly implemented the Theory of Planned Behavior (TPB) and the theory of coercion or Imperative which became the basis for the tax bail in behaving, so based on the beliefs and attitudes that are impartial or neutral owned by the tax bailiff, Gijzeling action is done fairly successfully, although they may get some obstacles.

## **5. CONCLUSION, IMPLICATION, SUGGESTION, AND LIMITATIONS**

The efforts made by the tax authorities to succeed the Gijzeling process can be done in the way of for examples: 1) believes that the process of Gijzeling is a law enforcement effort, the educational process of the taxpayer, and runs the State's mandate to save the State's money; 2) managing conflict with the taxpayer by understanding the rules to the taxpayer, being neutral, professional, and upholding the integrity. Then, to manage conflicts with team members can be done with a discussion together in order to equate the interpretation of the SOP. In addition, the role of the Team Leader to minimize the conflict is worth noting. 3) They have to have awareness with the "brainwashing" taxpayers.

Given this research conducted at the tax office at KPP Pratama Surabaya Wonocolo, thus, it has some weaknesses in terms of the subject area and the number of the informants. Therefore, there are several suggestions based on the results of this study include the following:

For the local Directorate General of Taxes.

- a. They must have a leadership model that helps with Gijzeling execution, such as Head of Office

or Chief Section of Billing, a step that should be replicated and uninformed.

- b. they must also add the criteria for the appointment of the tax authorities included in Article 2 of Decree of the Minister of Finance no. 562 / KMK.04 / 2000 dated December 26, 2000, with the qualification of additional capabilities possessed by the Tax bailiff, namely communication skill and good leadership spirit and high loyalty.

For the further studies,

- a. This study recommends that they conduct a research development of tax collector behavior by comparing the various behavior of tax authorities in Primary Tax Office which has carried out a Gijzeling action. On the other hand, they can compare with different cases in the same premises or Tax Office.
- b. Compare the behavior of the tax authorities when viewed from the origin, ethnics, and gender.

## REFERENCES

- Agustinah, Triana, 2009, 'Analisis Pengaruh Persepsi Penyanderaan (Gijzeling) Wajib Pajak Terhadap Kepatuhan Wajib Parjak', Undergraduate Thesis, Universitas Islam Negeri Syarif Hidayatullah.
- Bungin, Burhan, 2003, *Metode Penelitian Kualitatif*, Jakarta: PT Raja Grafindo Persada.
- Fuady, Munir, 2013, *Teori-teori Besar (Grand Theory) dalam Hukum*, Jakarta: Kencana.
- Ghoesniadhie, Kusnu, 2010, 'Perspektif Moral Penegakan Hukum yang Baik', *Jurnal Hukum*, Vol 2.
- Ghong, Djunaidi & Almanshur, Fauzan, 2012, *Metode Penelitian Kualitatif*, Malang: AR-RUZZ MEDIA.
- Indriani, Agni, 2005, 'Integritas dan Faktor-Faktor yang Mengurangi atau Menghilangkan Integritas', <[http://www.bppk.depkeu.go.id/webpkn/attachments/843\\_Intergritas%20-%20Agni%20Indriani.pdf](http://www.bppk.depkeu.go.id/webpkn/attachments/843_Intergritas%20-%20Agni%20Indriani.pdf)>, viewed 25 May 2015.
- Jalaludin, Rakhmat, 1999, *Psikologi Komunikasi*, Bandung: PT Remaja Rosdakarya.
- Koentjaraningrat, 1993, *Metode-metode Penelitian Masyarakat*, Jakarta: PT. Gramedia Pustaka Utama.
- Lubis, Arfan Ikhsan, 2010, *Akuntansi Keperilakuan*, Jakarta: Salemba Empat.
- Marmosudjono, Sukarton, 1989, *Penegakan Hukum di Indonesia*, Jakarta: PT Garuda Metropolitan Press.
- Narwoko, Dwi & Suyanto, Bagong, 2004, *Sosiologi Teks Pengantar dan Terapan*, Surabaya: Kencana Prenada Media Group.
- Notoatmodjo, Soekidjo, 2003, *Pendidikan dan Perilaku Kesehatan*, Jakarta: Rineka Cipta.
- Puspitasari, Chandra Dewi, 2005, 'Mendorong Tingkat Kepatuhan Pajak Melalui Penegakan Hukum Terhadap Aparat Pajak', *Jurnal PPKn*, Vol. 8 (1).
- Ramdhani, Neila, 2008, 'Model Perilaku Penggunaan IT 'NR-2007' Pengembangan dari Technology Acceptance Model', <[http://neila.staff.ugm.ac.id/wordpress/wp-content/uploads/2008/02/neila\\_buletin-tsm.pdf](http://neila.staff.ugm.ac.id/wordpress/wp-content/uploads/2008/02/neila_buletin-tsm.pdf)>, viewed 1 April 2015.
- Seno, Yuda Adi, 2012, 'Kewenangan Penyitaan Oleh Jurusita Pajak dan Upaya Penyelesaian Segketa Pajak (Tinjauan Yuridis Normatif terhadap Undang-Undang Nomor 19 Tahun 2000 Tentang Penagihan Pajak dengan Surat Paksa)', *Jurnal Ilmu Hukum*, Vol. 1 (2).
- Soekanto, Soerjono, 2008, *Faktor-faktor yang Mempengaruhi Penegakan Hukum di Indonesia*, Jakarta: PT RajaGrafindo Persada.
- Wisesa, Anggara, 2011, 'Integritas Moral dalam Konteks Pengambilan Keputusan Etis', *Jurnal Manajemen Teknologi*, Vol. 10 (1).