

Analysis of the Effectiveness of Rural and Urban Land and Building Tax Collection Based on E-SPPT PBB-P2 in Increasing Regional Tax Revenue in the Seribu Islands UPPD in 2021

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ABSTRACT

The effectiveness of P2 PBB collection in increasing tax revenue at the DKI Jakarta Thousand Islands UPPPD in 2021 based on the analysis of the primary and secondary data above shows that the aspect of achieving goals is assessed as not being effective, partly because it is seen from the dimension of effectiveness in the aspect of achieving targets which refers to the parameter Effectiveness shows in the five- year period 2019 - 2021 the performance is still not optimal, the PBB- P2 revenue target has never been achieved, In 2020, the PBB P2 tax revenue experienced a significant 33% decrease in comparison to the previous year, particularly. the main cause of which was due to the covid19 pandemic factor, as well as tax arrears (PBB P2) are also still large in number, and taxpayer compliance is still not optimal in paying taxes as seen from the fact that many SPPT PBB P2 have been issued but have not been paid.

INTRODUCTION

Granting autonomy to regions is a crucial aspect of reform. The hope is that the independence given to regions by the central government will facilitate the advancement and self-sufficiency of the regions. One of the regional government's efforts to finance its region is through PBB-PP revenues. PBB-PP is one of the central government's revenues, part of the proceeds of which (around 80 percent) is handed back to the region concerned. PBB-PP plays a crucial role in supporting district/city governments to fund all regional requirements within the framework of regional development.

Development in an area (Province/City/Regency) cannot be separated from Budget and Costs. The Regional Revenue and Expenditure Budget (APBD) is typically formulated on a yearly basis. According to Law Number 23 of 2014 concerning Regional Government Article 1 paragraph 1 it is stated that Regional Income Sources consist of Original Regional Income (regional taxes, regional levies, results of management of separated Regional assets and other legitimate Regional Original Income), Revenue Transfer; and other legitimate regional income.

Table.1 DKI Jakarta Province Regional Revenue Budget Realization Report for 2020

No.	Description	Budget (Rp.)	Realization (Rp.)	(%)
1	Locally-generated revenue			
	Regional Tax Revenue	32.480.000.000.00	31.895.263.277.623	98,20
	Regional Levy Revenue	468.413.750.000	496.332.944.408	105,96
	Income from Separated Regional Wealth Management	844.471.501.251	672.491.534.639	79,63
	Other valid PAD	4.293.100.365.380	4.350.666.954.523	101,34
	Total Regional Original Income	38.085.985.616.631	37.414.754.711.193	98,24
2	Total Transfer Income	17.118.539.048.838	16.962.899.288.638	99,09
3	Total Other Legal Income	2.030.094.100.000	1.509.350.237.902	74,35
	Total Income	57.234.618.765.469	55.887.004.237.727	97,65

LITERATURE REVIEW

Understanding Administration, Public Administration and Tax Administration

There are many definitions of administration put forward by experts, including: Definition of Administration in a broad sense according to Sugiyono (2016) in Pohan (2017: 82), namely: "The process of administration involves the planning, organizing, mobilizing, and controlling of human resources and other resources to efficiently and effectively achieve set goals."

According to The Liang Gie (1980) in Pohan (2017:82), "Administration broadly is a series of activities carried out by a group of people in cooperation to achieve certain goals. "Administration can be broadly concluded that basically all contain the same basic elements, namely the existence of certain activities, the existence of humans who collaborate and achieve predetermined goals."

The definition of administration in a broad sense was put forward by Sondang P. Siagian (2001) in Pohan (2017: 82), namely: Administration refers to the comprehensive execution of tasks with a specific rationale by multiple individuals, utilizing designated resources and infrastructure, to accomplish a predetermined objective.

Understanding Public Administration

Public administration is an art and science aimed at managing "public affairs" and carrying out various predetermined tasks. As a scientific discipline, public administration aims to solve public problems through improvements, especially in the areas of organization, human resources and finance. The following is the definition of public administration according to experts: Dwight Waldo in Syafri (2012 :20) stated: "Public Administration is the organization and management of people and materials (equipment) to achieve government/state goals."

Woodrow Wilson in Syafri (2012:20) stated: "Public administration is the business or practice of government affairs because the government's goal is to carry out public work efficiently and as far as possible to suit the tastes/desires of the people."

Nigro and Nigro in Syafri (2012:20) public administration is "Group collaborative efforts in state organizations include the executive, judiciary and legislative branches so that they are part of the political process that relates to the private sector in providing services to the community."

Understanding Tax Administration

Tax administration is the key to the successful implementation of tax policy. As a means of implementing tax laws, tax administration needs to be structured as well as possible. So that it can become an instrument that works efficiently and effectively, because if it is not efficient and effective then the targets of the tax system cannot be achieved.

Tax Administration in the Broadest Sense: According to Pohan (2017: 87) Tax administration in a broad sense can be seen as a Function, System; and Institutions (Safri Nurmantu, 1994:88). However, it needs to be realized that the presentation of tax administration as a function, system and institution is only a

means to facilitate understanding from these aspects and there is no such division/separation.

Understanding Tax

Discussing taxation cannot be separated from the meaning of tax itself, according to Mardiasmo (2016: 1): "Tax is the people's contribution to the State treasury based on the law (which can be enforced) without receiving reciprocal services (contra-achievement) which can be directly demonstrated and which is used to pay general expenses." Meanwhile, according to P. J. A. Andriani (Rahayu, 2013: 22): "Tax is a public contribution to the State (which is enforced) which is owed by those who are obliged to pay it according to general regulations (laws) with no return which can be directly appointed and which its purpose is to finance general expenses related to the State's duty to administer government." From the two definitions above, there are similarities in views or principles regarding taxes. The difference between the two definitions is only in the use of language style or sentences.

Tax Collection System

According to Pohan (2017:16)

1) Official Assessment System

Is a collection system that gives authority to the government (fiscus) to determine the amount of tax due by taxpayers.

Features:

1. The authority to determine the amount of tax rests with the tax authorities
2. Taxpayers are passive.
3. Tax debt arises after a tax assessment letter is issued by the tax authorities.

2. Self Assessment System

Is a tax collection system that gives taxpayers the authority to determine for themselves the amount of tax owed.

Features:

- a. The authority to determine the amount of tax payable rests with the Taxpayer himself,
- b. Active taxpayers, starting from calculating, depositing and reporting the tax owed themselves.
- c. The tax authorities do not interfere and only supervise.
- d.

3. With Holding System

Is a tax collection system that authorizes a third party (not the tax authorities and not the Taxpayer concerned) to determine the amount of tax imposed by the Taxpayer. Characteristics: the authority to determine the amount of tax owed rests with a third party, a party other than the tax authorities and the taxpayer.

Principles of Tax Collection

According to Waluyo and B. Ilyas (2018:14), Adam Smith's book "An inquiry into the Nature and Cause of the Wealth of Nations" outlines the principles of tax collection, emphasizing the importance of Equality, Certainty, Convenience, and Economy in the process.

- a. Equality
Tax collection must be fair and equitable, namely that taxes are imposed on individuals which must be proportional to their ability to pay taxes and in accordance with the benefits received. Fair means that each taxpayer contributes money for government expenditure in proportion to his interests and the benefits requested.
- b. Certainty
Tax determination cannot be made and is determined arbitrarily. Therefore, taxpayers must know clearly and precisely the amount of tax owed, when it must be paid, and the deadline for submission.
- c. Convenience
When the taxpayer must pay tax should be in accordance with times that do not make things difficult for the taxpayer, for example when the taxpayer earns income. This tax collection system is called Pay as You Earn.
- d. Efficiency
The collection fee does not exceed the total amount of tax collected.

Local tax

The definition or meaning of regional tax according to several experts includes:

- a) According to Oyok Abuyamin (2016: 446) "Regional tax is the contribution of taxpayers to the region that is owed by private individuals or entities that are coercive based on law, without receiving direct compensation and used for regional needs for the greatest prosperity of the people."
- b) Darwin (2010: 68) states that regional taxes are obligatory payments made by individuals or entities to regional governments without direct compensation that can be designated, which can be enforced according to relevant laws and regulations, to support the governance of the government and regional progress.
- c) According to Erly Suandy (2016:38) as follows "Regional Tax is a tax whose authority to collect or is managed by the Regional Government (both Provincial Government and Regency/City Government) or the Regional Revenue Service and the proceeds are used to finance routine expenditure and regional development (APBD)".
- d) According to Panea Kurniawan (2017;47) "Regional taxes are taxes managed by regional governments, both provincial and district or city which are useful for supporting the receipt of Regional Original Income (PAD) and the results of these revenues are included in the APBD".

- e) According to Dwikora Harjo (2019; 26) "Regional taxes are taxes determined by regional governments based on regional regulations (Perda) and collected by regional government officials to be allocated in the Regional Revenue Budget to be used to finance regional households."

Tax Revenue

There are two indicators of tax revenue:

- a) Adaptability

According to Fritz Neumark (Pohan, 2019), adaptability means that the taxation system should be flexible enough to generate additional revenue for the state, if sudden state needs arise, such as a national natural disaster, without causing shocks in the people's economy. In essence, the principle of adaptability is the same as the principle of elasticity proposed by Seligman.

- b) Adequacy

According to Fritz Neumark (Pohan, 2019) Adequacy, is that the national tax system should be able to guarantee state revenues to finance all expenditure. This is of course the ideals and hopes of various governments throughout the world. If the revenue from taxes is able to meet all state expenses, then the country concerned will be classified as a very developed and prosperous country.

Effectiveness

Effectiveness according to several experts includes;

- 1) According to Ravianto (2014:11), the meaning of effectiveness is How well the work is done, the extent to which people produce output as expected. This means that if a job can be completed according to plan, both in time, cost and quality, then it can be said to be effective.
- 2) Meanwhile, according to Abdurrahmat (2012:374), effectiveness is the benefit of resources, facilities and infrastructure in a certain amount that is consciously determined beforehand.

Effectiveness Indicators

- 1) The effectiveness indicators according to Sutrisno (Harjo, 2022) are as follows.
- 2) Commitment is indicated, among other things, by i) the desire to try hard at work, ii) acceptance of organizational values, and iii) acceptance of organizational goals.
- 3) Competency can be measured through competency indicators, namely knowledge, understanding, skills and attitudes.
- 4) Coordination states that coordination in the management process can be measured through indicators:
 - a. Communication, described in: i) whether there is information, ii) whether there is a flow of information, iii) whether there is information technology;

- b. Awareness of the Importance of Coordination, described in: i) the level of knowledge of the implementer regarding coordination, ii) the level of compliance with the results of coordination;
 - c. Participant Competency, described in: i) whether there are authorized officials involved, ii) whether there are experts in the development sector involved;
 - d. Coordination Agreements, Commitments and Incentives, described in: i) whether there is a form of agreement, ii) whether there are activity implementers, iii) whether there are sanctions for violators of the agreement, iv) whether there are incentives for coordinating implementers;
 - e. Planning Continuity, described in: i) whether there is feedback from development objects and subjects, ii) whether there are changes to the results of the agreement. Duncan (in Pohan, 2021: 188) said that the measure of effectiveness consists of achieving goals, adaptation and integration.
- a) Attainment of Objectives. Striving to reach goals should be considered as a journey. This can be seen from the extent to which the implementation of organizational goals is in achieving targets in accordance with the goals that have been set. Hence, to guarantee the attainment of the ultimate objective, it is necessary to implement phasing, encompassing both the gradual realization of its components and the temporal organization. The accomplishment of goals involves various elements, including the timeframe, legal framework, and specific, measurable targets.
 - b) The concept of integration refers to the extent to which an organization can effectively engage in socialization, build consensus, and interact with different entities. Integration encompasses both formal procedures and socialization practices (Nazarudin, 1994).
 - c) Adaptation. Adaptation is the ability of an organization to adapt to its environment and changes that occur both from within and outside the organization. For this reason, benchmarks for the procurement and filling process are used. Adaptation consists of several factors: i) increased capabilities; ii) facilities and infrastructure.

METHODOLOGY

The research approach that the author uses is a type of research with a qualitative approach, namely regarding data collected and expressed in the form of words, tables and images. Where this approach is oriented towards natural, basic symptoms, it cannot be carried out in the laboratory, but is carried out by going directly into the field to carry out the research. In this research, the author uses a descriptive qualitative approach, namely explaining phenomena in depth through data collection. The data obtained will be presented and then analyzed and narrated according to the researcher's problem formulation. Moleong (2010: 6) states that qualitative research is research conducted to fulfill the phenomena experienced by research subjects. For example, behavior, perception, motivation, action, etc. holistically and descriptively in the form of words and language in a

special natural context and by utilizing various scientific methods. According to the definition provided, it can be inferred that the researcher will employ descriptive research methods with a qualitative approach in this study to acquire more comprehensive, valid, reliable, and objective data. Qualitative research is typically descriptive, naturalistic, and concerned with the "nature of the data," which is purely qualitative.

RESEARCH RESULT AND DISCUSSION

Based on the above, the resulting discussion results are;

1. The effectiveness of PBB P2 collection in increasing tax revenues at the DKI Jakarta Seribu Islands UPPPD in 2021 based on the analysis of primary and secondary data above shows that aspects of achieving the objectives are considered to be ineffective, partly because of the following things:
 - a) Judging from the effectiveness dimension in the target achievement aspect which refers to the effectiveness parameter, it shows that in the three years 2019 - 2021 the performance was still less than optimal, the PBB-P2 revenue target was never achieved, especially in 2020 the realization of PBB-P2 tax revenue dropped by 33% compared to 2019, the main cause of which was the Covid-19 pandemic, and tax arrears (PBB P2) were still large, and taxpayer compliance in paying taxes was still not optimal, seen from the fact that there were still many PBB P2 SPPTs that had been issued but had not been paid.
 - b) Based on the revenue aspect, E-SPPT PBB has a minimal impact on regional tax revenues. E-SPPT primarily excels in providing exceptional service to make it more convenient for the public/taxpayers to meet their tax responsibilities.
2. The inhibiting factors are areas that are difficult to reach, taxpayers' lack of awareness of regional tax administration and obligations, limited human resources (fiskus) of the Seribu Islands UPPPD in exploring the potential and optimization of regional tax revenues, including increasing intensification and extensification programs and implementation of socialization or tax counseling, as well as the still weak IT knowledge of the majority of the population/society/taxpayers to support the achievement of tax targets.
3. Efforts that need to be made to deal with not achieving targets are by doing several things, including; setting more accurate tax targets, adding and training existing human resources, and the active role of all elements of society in the Thousand Islands region.

In table 5.1, table 5.2, table 5.3 and table 5.4 it can be seen that in the period January - December 2014 in every sub-district in the Regional Tax Service Unit area the realization of PBB-P2 Revenue in the year concerned and the disbursement of arrears in previous years were completely non-existent. some have achieved targets or Acceptance Plans. This happens because there are several root problems faced by the Regional Tax Service Unit. The following are the factors causing the revenue target or plan for the year in question not to be achieved:

- a) There are taxpayers who are reluctant to pay taxes because the taxpayer no longer owns the tax object or land or building in question. Meanwhile, the new owner of the PBB object has not yet reported a change in ownership. This causes the tax on PBB-P2 to not be collected or realized.
- b) There is still a lack of public desire and awareness when it comes to reporting and remitting Rural and Urban Land and Building Taxes.
- c) The PBB-P2 Revenue Target for the current year set by the regional head is considered too high.
- d) There is no reciprocity for tax payments made by taxpayers so that taxpayers think that it is useless to pay taxes if there are no changes or benefits that they can feel.
- e) Data collection on Tax Objects is not optimal which results in invoices not being delivered to tax subjects.
- f) Lack of personnel and supporting facilities for personnel tasked with tax collection or tax services.
- g) The existence of a potential tax object that has the status of a tax dispute which hinders tax revenues, officers cannot collect tax on the object. h. There are not yet strict sanctions applied to taxpayers who do not pay their PBB obligations so that taxpayers are not afraid to refuse to pay PBB.

CONCLUSIONS AND RECOMMENDATIONS

From the results of the discussion presented above, suggestions can be given for progress and increase in regional tax revenues:

- 1) It is necessary to improve the Tax Extensification and Intensification program by optimizing comprehensive data collection and billing so that it is expected to be useful in determining targets and realizing regional taxes, especially PBB P2. Intensification can also be done by providing door to door services/data collection/billing which requires additional human resources.
- 2) In carrying out the extensification program, the measurement factors or target setting must be more detailed by paying attention to regional aspects and economic resources of taxpayers in the Seribu Islands region so that efforts to realize the achievement of tax targets are in accordance with the efforts made by UPPPD. The Regional Tax Service Unit should implement administrative sanctions for taxpayers who are late in making payments and reporting Rural and Urban Land and Building Tax so that taxpayers immediately pay their tax obligations so as to improve orderly tax administration and so that the target revenue in the tax sector that has been set can be achieved. And it is best to collect data on taxpayers and tax objects periodically so that the tax collection process can be more effective. And so that the revenue targets set can be adjusted to existing taxpayer data and tax objects so that the collection process can run better and more effectively.

- 3) The Tax Services Unit should add more personnel in charge of billing and the PBB socialization process because for the vast area of DKI Jakarta covering seven sub-districts, many active and creative personnel are needed in order to increase tax revenues. And there needs to be an award for the Regional Tax Service Unit of DKI Jakarta Province which gets the highest percentage of PBB tax revenue realization so that it can encourage a spirit of competition among UPPDs and can encourage the performance of each UPPD in carrying out its tax duties.
- 4) Improve coordination in the implementation of service tasks and local tax collection with all aspects of society in the Seribu Islands, including government officials and traditional/religious leaders. This is because the work/business/environmental background of residents/taxpayers is different from other areas in DKI Jakarta Province. Regional tax collection factors, especially PBB P2, must be tied or attached to other government elements that can help achieve target realization.

ADVANCED RESEARCH

Still conducting further research to find out more about Analysis of the Effectiveness of Rural and Urban Land and Building Tax Collection Based on E-SPPT PBB-P2 in Increasing Regional Tax Revenue in the Seribu Islands UPPD in 2021

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