

Increase in Motorized Vehicle Tax (PKB) Revenue Through Tax Clearing at the Dompu Samsat Joint Office

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Abstract

This study aims to test and determine the increase in tax revenue before and after it is applied to the SAMSAT Dompu Joint office. This research is quantitative descriptive. This is obtained through interviews and documentation. Data analysis was performed by comparing the amount of motor vehicle tax revenue before and after the tax return. The results of the research show that: Tax revenue after the implementation of the Kring Tax is proven to be able to tie motor vehicle tax receipts with the numbers recorded in the SAMSAT Dompu Office report which is IDR 6,734,770,347, while in 2016 it was IDR 9,205,731,543 and continues to increase until 2018. which is IDR 10,729,544,167, of which the biggest contribution to motor vehicle tax collection is the type of motorbike with a total of IDR 4,206,763,159 in 2018 and IDR 4,349,173,575 in 2019. Constraints faced during motor vehicle tax collection are: lots of data taxpayers who are not in accordance with the BPKB, not to mention taxpayers who have transferred ownership but do not report.

1. INTRODUCTION

Dompu Regency is one of the regencies in West Nusa Tenggara Province) which has a population in 2014 of 234,665 people with an area of 2,321.55 km² making the population relatively dense (Central Bureau of Statistics 2019). This situation triggered an increase in economic activity so that the target and realization of total motorized vehicle tax revenues also increased. The number of motorized vehicle objects was obtained from the number of motorized vehicle objects between 8 subdistricts, namely Dompu District, Hu'u District, Pajo District, Woja District, Kilo District, Kempo District, Manggelewa District, and Pekat District.

The involvement between the number of residents and objects of motorized vehicles and Regional Original Income can mutually form one another which equally affects the greater the potential and realization of Motorized Vehicle Tax that this will more and more also affect the amount of Regional Original

Income. Like Dompu Regency, this Regency is a Regency that has achievements in improving the tax sector. This potential can continue to be increased every year if the government can manage it properly so that the realization of motorized vehicle taxes will exceed the potential or target that has been set.

The One-Stop Manunggal Administration System is a place for public services, this office handles several parts of these services such as payment of motorized vehicle taxes, motorized vehicle title transfer fees, ratification of motorized vehicle registration certificates, also working with Road Traffic Accident Compulsory Contribution Insurance which will continue continuously changed through changes to the service. As information technology is increasingly sophisticated, it is now a good reference for the Dompu Samsat joint office to advance the service system and provide convenience in public service systems such as clarity of information, accuracy of

taxpayer data and others. This includes providing easy access for taxpayers, modernization which can be further accessed through the ContactCenter.

To develop this service, it is very mandatory for the One-Stop Joint Office System to use information technology both internally and externally in this service. We can serve this policy step by step so that one day it will be convenient for people who will pay off motorized vehicle taxes, mandatory contributions to the Road Traffic Accident Fund or Jasa Raharja for validating motorized vehicle registration certificates. The existence of the Tax Kring service carried out by the One-Stop Manunggal Joint Office System in the 2014 fiscal year is a step to improve service to the public or taxpayers. as a form of good service is to see how important it is to apply good service standards in a government administration and to see whether the form of public service so far has been in accordance with government policies or not. especially with regard to services in the form of tax credits, in practice it is still not optimal, namely by looking at how the apparatus or implementing officers are, how the existing regulations are running well or not, field implementation and how the public can enjoy these services.

The Joint Office of the One-Stop Manunggal Administration System every year always improves the quality of service and supervision of tax administration with good communication to maintain the trust of taxpayers, for this reason regional taxes always strive to provide maximum service to motor vehicle taxpayers, prioritizing Kring Tax . This tax credit is a form of efforts to increase motor vehicle tax compliance. Efforts to realize compliance in the concept of "Tax Kring" consist of 2 points, namely service automation through

the expansion of digital-based services supported by centralization of contact center services to increase the convenience of taxpayers and reduce the burden of compliance and Supervision where maximum supervision is carried out by contacting the contact person who stated at the time of submission of vehicle ownership (Purchase). to see the amount of potential tax oversight of taxpayers needs to be done more intensively, but this hope is still very far from reality. This is because the number of active tax payers is only 19,000 tax objects (41%) of the 46,000 tax objects. Meanwhile, around 59% or 27,000 tax objects in arrears have not paid taxes. This then becomes the motivation for the local government through the One-Stop Manunggal System Office to modernize the regional tax administration system through Kring Tax.

This research was conducted at the One-Stop Single-System Joint Office due to problems related to the low number of taxpayers' desire to pay off their tax obligations and this will certainly have an impact on the low amount of Local Own Revenue. For this reason, with the Kring Tax service, it is hoped that the amount of motorized vehicle tax revenue will increase in line with the reduced number of tax arrears by motor vehicle taxpayers in the Dompu area. Based on the problems previously described, this research is interesting to study. The title studied was "Increasing Motorized Vehicle Tax Revenue through Tax Kring at the Joint Samsat Office in Dompu Regency".

2. RESEARCH METHODS

The analytical method used in analyzing the data obtained is to use a quantitative descriptive method. Quantitative descriptive analysis is an analysis that describes the facts and phenomena that occur in research and then

performs an analysis with standards and criteria to make the results of the analysis to see the benefits or a quality as an analysis result. The stages of this analysis are carried out by first looking at the size of the number of taxpayers before and after the Tax Kring service, and the amount of Motor Vehicle Tax receipts before and after the implementation of the tax reduction which will then be analyzed whether there is a significant change in the amount of Motor Vehicle Tax receipts before and after the tax clearing service at the Joint Office of the One-Stop Manunggal Administration System and the obstacles that were made in its implementation.

3. RESULTS AND DISCUSSION

3.1 Research data analysis

1) Motorized vehicle tax receipts before tax credit

Regional tax revenues, especially for motor vehicle taxes for both 4-wheeled and 2-wheeled vehicles, have not met the expectations of the local government, this can be seen from the amount of realization that is far from the target set. Based on this explanation, the following shows tax revenue data before the tax net was imposed at the Joint Samsat office in Dompu Regency, namely:

Table 4.1
Target and realization of Motorized Vehicle Tax Revenue
Before Kring tax 2015 year

No	Transportation type	2015		The increase decrease	%
		Target	Realization		
1	A-1 SEDAN,JEEP ,ST. WAGON,AMBULANCE	1,031,189,000	1,399,265,896	-368,076,896	26
2	A-2 SEDAN. JEEP, ST. WAGONS (GENERAL)	104,635,000	27,444,258	- 77,190,742	- 281
3	B-1 BUS, MICRO BUS (TU)	16,011,000	2,710,000	13,301,000	- 491
4	B-2 BUS, MICRO BUS (GENERAL)	250,868,000	152.174.270	- 98,693,730	- 65
5	C-1 TRUCK, PICK UP (TU) BOX	592,022,000	667,419,549	75,397,549	11
6	C-2 TRUCK, PICK UP (GENERAL) BOX	853,160,000	739,760,708	113,399,292	- 15
7	D- Motorcycle (SPM)	3,786,190,000	3,675,695,086	110,494,914	- 3
8	HEAVY AND BIG TOOLS			-	
	AMOUNT	6,634,075,000	6,664,469,767	30,394,767	

Source: SAMSAT data of the Joint office of the district. Dompu, processed (2020)

Based on the data that has been processed above, it can be seen that the amount of motorized vehicle tax revenue has fluctuated increases and decreases, such as for the type of A-1 Sedan, Wagon jeeps and ambulances there is a realization that is greater than the target, this explains that vehicle taxpayers this type has carried out the obligation to pay taxes in a timely manner, as well as the case with the C1-vehicle type for pick-up also the realization is greater than the target because in dompu itself there has been an increase in the number of pick-up type vehicles this is

maintained because the dompu area is the largest corn production area West Nusa Tenggara, so many pick-up car owners use it to transport corn. While the lowest realization of tax revenue is the B-1 vehicle type for the Bus type, this is an indication that many buses are registered as motorized vehicle tax payers but many are no longer active because the bus has been damaged due to an accident, this is also justified by the billing department interviewed who stated that as quoted below:

"Actually, of all types of vehicles, the realization is not bad, but what's special is that the bus is not too far from the set target, that's because many bus owners don't report that the bus is no longer operating, has been damaged in an accident and broke down, so it's a waiver. according to the realization" (Father, 04 October 2020, at 10.20)

Based on the explanation above, further data collection is needed to identify in detail the number of motorized vehicle taxpayers specifically for the B-2 Bus vehicle type. It is further explained in table 4.2 below in relation to the target and realization of motorized vehicle tax revenue for 2016, namely as follows:

Table 4.2
Target and realization of Motorized Vehicle Tax Revenue
Before Kring tax 2016 year

No	Transportation type	2015		The increase decrease	%
		Target	Realization		
1	A-1 SEDAN, JEEP, ST. WAGON, AMBULANCE	1,333,072,025	1,892,468,683	559,396,658	30
2	A-2 SEDAN. JEEP, ST. WAGONS (GENERAL)	135,266,754	29,234,760	- 106,031,994	- 363
3	B-1 BUS, MICRO BUS (TU)	-	2,981,600	2,981,600	100
4	B-2 BUS, MICRO BUS (GENERAL)	343,714,703	169,698,672	- 174,016,031	-103
5	C-1 TRUCK, PICK UP (TU) BOX	765,335,617	883,865,830	118,530,213	13
6	C-2 TRUCK, PICK UP (GENERAL) BOX	1,102,921,404	988,607,564	- 114,313,840	- 12
7	D- Motorcycle (SPM)	5,151,851,440	3,564,085,858	- 1,587,765,582	- 45
	AMOUNT	8,832,161,943	7,530,942,967	- 1,301,218,976	

Source: SAMSAT data of the Joint office of the district. Dompu, processed (2020)

Based on table 4.2 above, it can be seen that the same problem with tax revenues in 2015, this is because the realization of tax revenues from B-2 and A-2 vehicle types for sedans and jeeps in the general category is lower than the target set, with the C-2 pick vehicle type -ups also decreased revenue because many pick-ups were also damaged but were still registered as active motor vehicle taxpayers.

2) Comparison of tax revenue before and after Kring Tax

Regional tax revenues, especially for motorized vehicle taxes for both 4-wheeled and 2-wheeled vehicles, have not met the expectations of the local government, causing the local government, in this case through a policy issued by SAMSAT Dompu, to make a decision to provide tax service convenience through tax nets, namely in the form of fast response service. It is

hoped that the existence of the tax reduction program will increase local tax revenues, especially for motorized vehicles.

This tax Kring aims to provide easy access for motor vehicle taxpayers through good service to motor vehicle taxpayers, good service is expected to increase awareness of motor vehicle taxpayers to carry out tax obligations. Forms of good service provided through tax nets, namely: Taxpayers can access information related to the amount of the tax bill via email listed on the website or tax brochures distributed, or by contacting the contact person listed on the tax website. However, taxpayers who are close to paying their taxes, namely 2 months before the expiration of the motor vehicle tax, will be contacted directly by the tax collection department based on the address or contact number listed on the valid vehicle ownership certificate.

Based on this explanation, the following shows tax revenue data before

the tax net was imposed at the Joint Samsat office in Dompu Regency, namely:

Table 4.3
Target and realization of 4-wheeled Motorized Vehicle Tax Revenue
After Kring tax 2017-2020 year

Year	Before	After	Difference	%
2017	3,032,000,695	5,737,918,921	2,705,918,226	47
2018	3,032,000,695	6,519,265,432	3,487,264,737	53
2019	3,032,000,695	8,867,046,036	5,835,045,341	66
2020 (Oct)	3,032,000,695	7,205,621,705	4,173,621,010	58

Source: SAMSAT data of the Joint office of the district. Dompu, processed (2020)

Based on table 4.3 above, it can be seen that the amount of motor vehicle tax revenue after the tax deduction was implemented has increased significantly, this is evident from motor vehicle tax revenue for the 4-wheeled type in 2016 amounting to Rp. In 2020 (as of Jan-31 Sep

2020) the amount of tax revenue has also increased significantly, this is inseparable from the efforts of the Joint Samsat Dompu office to continue to provide good service to taxpayers by providing easy service and convenience for tax payments.

Table 4.4
Target and realization of 2-wheeled Motorized Vehicle Tax Revenue After
Tax Kring 2017-2020 year

Year	Before	After	Difference	%
2017	3,871,795,399	3,843,934,291	- 27,861,108	- 1
2018	3,871,795,399	4,210,278,735	338,483,336	8
2019	3,871,795,399	4,014,576,996	142,781,597	4
2020	3,871,795,399	2,790,996,077	- 1,080,799,322	- 39

Source: SAMSAT data of district Joint office. Dompu, processed (2020)

Based on table 4.4 above, it can be seen that the amount of motorized vehicle tax revenue specifically for 4-wheeled vehicles after the tax reduction was implemented has increased, although not as significantly as 4-wheeled vehicles, although it can be seen that in 2020 (as of Jan-31 Sep 2020) the amount of tax revenue is still low, this is because there are still many taxpayers whose taxes are not yet due, for this reason a more aggressive movement from the billing department is needed to continue to provide good service to taxpayers by providing service convenience and convenience for tax payments, if necessary

the taxpayer must be visited to remind, so extra hard work is needed from the billing department. The obstacles faced are related to the receipt of tax for motorized vehicles specifically for -2-wheeled vehicles, which are based on the results of interviews with the head of the billing section at the SAMSAT Joint office in Dompu district, as quoted below:

"The amount of tax revenue from motorized vehicles, especially motorbikes, is indeed the least, when compared to the number of registered vehicles, that's because many of the taxpayers themselves have changed hands with their motorbikes but haven't got their names back. Understandably, this

dompu is a lot of corn farmers too, so they were busy going to the garden until they said they had forgotten to pay their taxes, so it was past, not to mention the active guardian's mobile number, wati wara reported it too, so the billing department was half dead" (Mr. Burhan, October 11 2020, 11.05 WITA)

The same thing was also mentioned by Mr. "Bunadi" a corn farmer who is one of the owners of a motorized vehicle who stated that as quoted below:

"I didn't pay for it, because I forgot, it happened that at that time I planted corn in kilos, my house was also quite far from the Samsat office, so I was busy taking care of planting the doho corn, in the end I forgot to pay taxes, don't pay attention to the STNK, you know. focus more on paying attention to planting corn, please pay attention to makalai" (Mr. Bunadi, 14 October 2020, 13.40 WITA)

Based on the results of the interviews and the data collected during the research, it can be explained that some of the obstacles encountered in collecting motorized vehicle tax for both 4-wheeled and 2-wheeled vehicles are as follows:

- a. Many 2-wheeled vehicles have changed ownership (sold) but management has not yet been carried out to transfer the name of the vehicle ownership so that we need to collect data again to make billing.
- b. Many motorized vehicle ownership does not match the identity stated on the proof of ownership of the motorized vehicle (because the identity of another person was used at the time of purchase) so that the billing department also goes back and forth to collect bills) .
- c. Many of the taxpayers who were contacted turned out to be no longer active due to changing numbers, while the taxpayers themselves admitted that

they forgot to pay taxes because they were busy taking care of planting corn and others.

3.2 Discussion

Tax revenue after the implementation of the Tax Kring in this case shows a significant increase, especially for 4-wheeled vehicle types. This means that the more aggressive the employees of the Dompus Samsat Joint Office are to carry out the Tax Kring, this will increase the desire of motorized vehicle taxpayers to carry out their obligations. pay taxes, moreover Samsat employees in the billing section are given more contributions or compensation as a form of appreciation for the Uptb-Uppd Leaders to stimulate employee morale, so that they are enthusiastic about conducting socialization and tax collection which is accompanied by the issuance of billing letters sent or brought directly to the billing employee to the Address stated on the taxpayer's vehicle ownership certificate.

The increase in tax revenue is also evidenced by the amount of tax revenue figures recorded at the Dompus SAMSAT Office, namely in 2015 before the tax freeze was implemented the total tax revenue was 6,734,770,347 rupiahs, while in 2016 it was 9,205,731,543 rupiahs and continued to increase until 2018, namely 10,729,544,167 rupiahs, which contributed the most to motorized vehicle tax revenues were motorbikes with an amount of 4,206,763,159 rupiahs in 2018 and Rp 4,349,173,575 in 2019. As seen in tables 4.3 and 4.4, the reason for the decline in 2020 was due to data on the amount of revenue motor vehicle tax (PKB) (as of January – 31 September 2020) the amount of tax revenue has also decreased because the data taken until

September was not full for the last 1 year because the research time ended in September.

The results of this study support previous research (Susilawati and Budiarta, 2013) and Ilhamsyah et al., (2016) showing that taxpayer awareness has a significant influence on taxpayer compliance. The higher the level of taxpayer awareness, the better understanding and implementation of tax obligations so as to increase motor vehicle tax revenue.

4. CLOSING

4.1 Conclusion

Based on the results of the discussion of the previous chapter, the following conclusions can be drawn:

1. Tax revenue after the implementation of the Tax Kring has been proven to be able to increase motor vehicle tax revenue with the figures recorded in the 2015 Samsat Dompu Joint Office report, namely IDR 6,734,770,347, whereas in 2016 it was IDR 9,205,731,543 and continued to increase until 2018, namely IDR 10,729 ,544,167, which contributed the most to motorized vehicle tax revenues were motorcycles with an amount of IDR 4,206,763,159 in 2018 and IDR 4,349,173,575 in 2019.
2. Obstacles faced when collecting motorized vehicle tax, namely: a lot of taxpayer data that is not in accordance with the Motorized Vehicle Ownership Book, not to mention taxpayers who have changed ownership but do not report.

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