

ANALYSIS OF THE LEVEL OF EFFECTIVENESS OF LAND AND BUILDING TAX COLLECTION TOWARDS OPTIMIZING THE ACHIEVEMENT OF THE ORIGINAL INCOME TARGET OF THE SIMALUNGUN DISTRICT

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ABSTRACT

Effectiveness of Land and Building Tax Collection to Increase Regional Original Income with land and building tax revenue, there are still many shortcomings in it, usually in PBB collections, empty houses are still found, there are double SPPT (Tax Payable Notices), and there are also taxpayers who disobedient. The level of effectiveness of land and building tax revenue from 2019 to 2023 is said to be quite effective with an average percentage of 87.71%. Where the highest effectiveness will occur in 2022 with a percentage of 102.07%. According to the level of effectiveness of land and building tax collection, it can be concluded that the Simalungun Regency Regional Revenue Service has not been completely successful in realizing land and building tax or has not exceeded or achieved the target that has been determined for the last 5 years, which means it has carried out its duties quite effectively.

Keywords: Land and Building Tax, Original Regional Income, Level of Effectiveness.

ABSTRAK

Efektivitas Pemungutan Pajak Bumi dan Bangunan dalam Meningkatkan Pendapatan Asli Daerah dengan penerimaan pajak bumi dan bangunan masih banyak kekurangan di dalamnya, biasanya dalam pemungutan PBB masih ditemukan rumah-rumah kosong, terdapat SPPT (Surat Pemberitahuan Pajak Terutang) ganda, dan juga terdapat wajib pajak yang tidak patuh. Tingkat efektivitas penerimaan pajak bumi dan bangunan dari tahun 2019 sampai dengan tahun 2023 dikatakan cukup efektif dengan persentase rata-rata sebesar 87,71%. Dimana efektivitas tertinggi terjadi pada tahun 2022 dengan persentase sebesar 102,07%. Berdasarkan tingkat efektivitas pemungutan pajak bumi dan bangunan dapat disimpulkan bahwa Dinas Pendapatan Daerah Kabupaten Simalungun belum sepenuhnya berhasil dalam merealisasikan pajak bumi dan bangunan atau belum melampaui atau mencapai target yang telah ditetapkan selama 5 tahun terakhir yang berarti telah melaksanakan tugasnya dengan cukup efektif.

Kata Kunci: Pajak Bumi dan Bangunan, Pendapatan Asli Daerah, Tingkat Efektivitas

I. INTRODUCTION



The main source of government funding comes from taxation. Tax is a mandatory financial payment to the government made by individuals and companies that has no compensatory value for the recipient. Taxation is one way to obtain the indirect revenue needed for national development and economic progress. The government is always looking for new ways to increase state revenue, therefore the tax system often undergoes changes in response to shifts in the political climate and economic status.

Likewise, the Simalungun Regency Government through the BPKPD, which has the task of managing its regional taxes. The Simalungun Regency BPKPD itself manages seven types of taxes, including Land and Building Tax, Acquisition Duty on Land and Building Rights (BPHTB), PBJT, Advertisement Tax, Groundwater Tax, and MBLB Tax. Over the past five years, regional tax revenue in Simalungun Regency has not met the established targets

Table 1. Target And Realization Of Land And Bulding Tax For The Years 2019 - 2023

Year	Tax Notification Letter	Tax Notification Letter	Target (Rp)	Realization (Rp)	% Realization	Tax Notification Letter	Increase	% Increase
2019	384,402	239,044	27,000,000,000	24,120,696,883	89.34%	67.95%		
2020	351,795	224,279	28,000,000,000	24,559,475,462	87.71%	62.94%	438.778.579	1.82%
2021	356,341	225,031	28,684,339,788	26,097,395,471	90.98%	63.39%	1.537.920.009	6.26%
2022	374,335	281,212	30,001,418,551	30,621,493,364	102.07%	75.12%	4.524.097.893	14.77%
2023	379,669	311,693	41,501,489,479	34,526,353,995	83.19%	82.10%	3.904.860.631	12.75%

Based on the table above, it shows that only in 2022 did the PBB realization reach the target. In 2023, the percentage of PBB realization decreased due to an increase in the target by Rp. 11,500,070,928 from the previous year. However, the realization for 2023 increased from the previous year by Rp 3,904,860,631. In addition, there are still obstacles in the collection of land and building tax (PBB), namely taxpayer compliance and the vast coverage area of Simalungun Regency. Based on pre-research interviews, it was found that many people in Simalungun Regency are still in arrears with their Land and Building Tax payments.

And the Simalungun Regency government has also taken various measures to ensure that its citizens pay taxes on time. Based on the pre-research interview with the BPKPD (Regional Revenue Financial Management Agency) office of Simalungun Regency, it has been decided that for the past 2 years, they have eliminated late payment fines for taxes in Simalungun Regency, so that the community is not hindered in paying taxes. To celebrate the 79th Anniversary of the Republic of Indonesia, the Simalungun Regency Government has implemented a policy to distribute souvenirs in the form of keychains or mugs to the community who pay their Land and Building Tax on time.

Another challenge faced by the Simalungun Regency Government in collecting Land and Building Tax is the very vast territorial coverage. Because Simalungun Regency has 32 districts that are quite far from the BPKPD (Regional Revenue Financial Management Agency) office. Therefore, the Simalungun District Financial Management Agency (BPKP) established a Regional Technical Implementation Unit (UPTD) to collect Land and Building Tax in each of its sub-districts. However, the payment of Land and Building Tax can also be made through online payments such as (Tokopedia, Post Office, Sumut Mobile, Sumut Link, Traveloka, Brimo, ShopeePay, and Qris) so that the public can more easily pay the Land and Building Tax.

II. LITERATURE REVIEW

Stewardship Theory

Insurance Theory, The state protects the safety of life, property, and the rights of its citizens. Therefore, the people must pay taxes, which can be likened to an insurance premium, because they receive that guarantee of protection.

Theory of Interests, The distribution of the tax burden to the people is based on the interests (for example, protection) of each individual. The greater a person's interest in the state, the higher the tax they must pay.

Theory of Carrying Capacity, The tax burden for everyone must be equally heavy, meaning that taxes must be paid according to each person's ability to bear it. To measure the burden, two approaches can be used, namely:

- a. Objective element, by looking at the amount of income or wealth possessed by someone.
- b. Subjective element, taking into account the magnitude of the material needs that must be met.

Theory of Devotion, The foundation of tax justice lies in the relationship between the people and their country. As devoted citizens, the people must always be aware that paying taxes is an obligation.

Basic Purchasing Power Theory, The basis of justice lies in the consequences of tax collection. The meaning of collecting taxes is to draw purchasing power from the households of society to the household of the state. Next, the state will redistribute it back to the community in the form of maintaining social welfare. Thus, the interests of the community are prioritized.

Local Government Financial Performance

According to Rochmat Soemitro, in his book Sotarduga Sihombing Susy Alestariani Sibagariang, tax is a contribution from the people to the State based on law (which can be enforced) without receiving direct reciprocal services (counter-performance) that can be directly shown and which is used to pay for public expenditures.

Tax was then adjusted in definition by him as follows.

Tax is the transfer of wealth from the people to the state treasury to finance routine expenditures, and its surplus is used for public saving, which is the main source for financing public investment.

According to P.J.A Andriani, tax is a contribution from the community to the State (which can be enforced) that is owed by the taxpayer to pay according to general regulations (laws) without receiving a direct return and is used to finance public expenditures in connection with the State's duty to administer the government.

Theories of Tax Collection

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Theory of Interests, The distribution of the tax burden to the people is based on the interests (for example, protection) of each individual. The greater a person's interest in the state, the higher the tax they must pay.

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Land and Building Tax

Land and Building Tax is a tax imposed on land and buildings. The Tax Subject in PBB is a person or entity who actually has something on the land and/or benefits from the land and/or has control and/or benefits from the building.

According to Erly Suandy, what is meant by Land and Building Tax is a tax that is property-based and the amount of tax owed is determined by the condition of the object, namely land and/or buildings. The condition of the subject (who pays) does not determine the amount of tax.

Land and Building Tax (PBB) is a type of tax that is entirely regulated by the government in determining its amount (adopting the official assessment system). This tax is property-based in the sense that the amount of tax owed is determined by the condition of the object, namely land and/or buildings. Here, the condition of the subject (who pays) does not determine the amount of tax.

Tax Collection System

Official Assessment System, This system is a tax collection system that authorizes the government (fiscal authority) to determine the amount of tax owed. The use of this system is usually employed by the Land and Building Tax, as it involves people from all walks of life who own, control, or benefit from land and buildings as tax subjects.

Self Assessment System, This system is a tax collection system that grants authority, trust, and responsibility to taxpayers to calculate, account for, pay, and report the amount of tax they must pay themselves. The use of this system is a method that requires its citizens to be able to make changes to the taxpayers themselves. The use of this system requires full awareness from the community that constitutes the taxpayers. **With Holding System**, This system is a tax collection system that grants authority to a third party to deduct or collect the amount of tax owed by the Taxpayer. In this system, the taxpayer is also passive, but the responsibility for withholding the tax lies with a third party.

Regional Original Revenue

According to Warsito Regional Original Revenue (PAD) is income sourced and collected by the local government itself. The sources of PAD consist of: regional taxes, regional retribution, profits from regional-owned enterprises (BUMD), and other legitimate original regional revenues.

According to Herlina Rahman: Regional Original Revenue is the regional income sourced from local taxes, the distribution of the results of managing separated regional wealth, and other legitimate regional original revenues in exploring funding for the implementation of regional autonomy as a manifestation of the principle of decentralization.

Regional Original Revenue is a type of income that indicates a region's ability to gather financial resources to fund routine expenditures. So it can be said that Regional Original Revenue is a routine income from the efforts of the Regional Government in utilizing the potential financial resources of the region, thereby supporting the financing of government administration and regional development.

III. RESEARCH METHODS

Research approach

This research uses a qualitative research method that is descriptive in nature. Descriptive research is research that describes and depicts a situation in the form of data and analyzes that data. The object of the research is the Analysis of the Land and Building Tax Collection System on the Optimization of Regional Original Revenue, related to the research object based on the actual conditions and experiences regarding the analysis of taxpayer audits in an effort to increase tax revenue studied by the author.

Operational Definition

The operational definition in this research is as follows:

Tax Collection

Tax collection is expected to increase tax revenue, where tax collection can contribute to national development. To determine whether an organization is considered effective, an indicator is needed as a benchmark to assess the level of effectiveness of an object. To determine the level/ratio of effectiveness in issuing warning letters and forced letters, the following formula is used:

$$\text{Effectiveness level} = \frac{\text{The amount of the bill that was}}{\text{The number of invoices issued}} \times 100\%$$

Tax Revenue

Tax Revenue is all revenue consisting of domestic taxes and international trade taxes. To determine the level of effectiveness of tax revenue, it can be seen from the following formula:

$$\text{Percentage of tax revenue} = \frac{\text{Tax Revenue Realization}}{\text{Tax Revenue Target}} \times 100$$

Research location and research time

The researcher conducted a study on the Analysis of the Land and Building Tax Collection System on the Optimization of Regional Original Revenue in Simalungun Regency. And the research was conducted in July.

Data Sources

The data source used in this research is a secondary data source, which is data obtained or data that is already available, such as in libraries, companies, organizations, or government offices.

Data Collection Techniques

Data collection can be carried out from various sources and in various ways. In this research, the data collection technique used is Documentation, by taking data from records and administrative documentation that correspond to the problem being studied.

Data Analysis Techniques

The data analysis technique used by the author is the descriptive method, where the existing data is collected and categorized/classified, then analyzed so that an overview of the state of the PBB office for the collection of Land and Building Tax in Simalungun Regency can be managed.

IV. RESEARCH RESULTS AND DISCUSSION

Overview of the Effectiveness of Collecting Rural and Urban Land and Building Tax (PBB-P2) in Simalungun Regency

Before understanding the effectiveness of the PBB P-2 collection in Simalungun Regency for the years 2019-2023, it is necessary to know the data on the Realization of Revenue and PBB Targets in Simalungun Regency from 2019 - 2023, obtained from the Regional Financial and Revenue Management Agency of Simalungun Regency. The data has been presented in the background of the research and will be displayed again as a reference for calculating the effectiveness of the tax collection.

The following is the data on the Realization of Revenue and the Target of PBB P-2 in Simalungun Regency from 2019-2023:

Tabel 1 Target and Realization of PBB-P2 Revenue for Simalungun Regency 2019 - 2023

TAX YEAR	TARGET PBB P-2 (Rupiah)	REALIZATION OF RECEIPT (Rupiah)	Naik (Turun)	DIFFERENCE (%)
2023	41,501,489,479	34,526,353,995	(6,975,135,484)	83,19%
2022	30,001,418,551	30,621,493,364	620,074,813	102,07%
2021	28,684,339,788	26,097,395,471	(2,586,944,317)	90,98%
2020	28,000,000,000	24,559,475,462	(3,440,524,538)	87,71%
2019	27,000,000,000	24,120,696,883	(2,879,303,117)	89,34%

Source: BPKPD Simalungun Regency, processed

From table 1 above, the realization data of PBB-P2 revenue and targets in Simalungun Regency from 2019 to 2022 experienced fluctuations that were not very significant. In 2019, the PBB-P2 target of Rp 27,000,000,000 was realized at Rp 24,120,696,883 with a difference of Rp 2,879,303,117. In 2020, the PBB-P2 target of Rp 28,000,000,000 was realized at Rp 24,559,475,462 with a difference of Rp 3,440,524,538. In 2021, the PBB-P2 target of Rp 28,684,339,788 was realized at Rp 26,097,395,471 with a difference of Rp 2,586,944,317. In 2022, the PBB-P2 target of Rp 30,001,418,551 was realized at Rp 30,621,493,364 with a difference of Rp 620,074,813. In 2023, the PBB-P2 target of Rp 41,501,489,479 was realized at Rp 34,526,353,995 with a difference of Rp 6,975,135,484.

From the results of table 1, it can be seen that the realization of PBB-P2 revenue over 5 years did not exceed the set target due to obstacles in tax collection caused by the lack of taxpayer awareness, except in 2022 when it exceeded the target. However, the difference between the target and actual

revenue from 2019-2023 has shown a significant increase. This is certainly supported by the willingness and intention of taxpayers to fulfill their tax obligations.

To determine the effectiveness of PBB-P2 collection, an analysis is needed to calculate the level of effectiveness in PBB-P2 collection. The following is the calculation of the effectiveness of PBB-P2 collection over the past 5 years, among others:

$$\text{Effectiveness} = \frac{\text{Realization Revenue}}{\text{Revenue Target}} \times 100\%$$

$$\begin{aligned} \text{Effectiveness 2019} &= \frac{24,120,696,883}{27,000,000,000} \times 100\% \\ &= 89,34\% \end{aligned}$$

$$\begin{aligned} \text{Effectiveness 2020} &= \frac{24,559,475,462}{28,000,000,000} \times 100\% \\ &= 87,71\% \end{aligned}$$

$$\begin{aligned} \text{Effectiveness 2021} &= \frac{26,097,395,471}{28,684,339,788} \times 100\% \\ &= 90,98\% \end{aligned}$$

$$\begin{aligned} \text{Effectiveness 2022} &= \frac{30,621,493,364}{30,001,418,551} \times 100\% \\ &= 102,07\% \end{aligned}$$

$$\begin{aligned} \text{Effectiveness 2023} &= \frac{34,526,353,995}{41,501,489,479} \times 100\% \\ &= 83,19\% \end{aligned}$$

Based on the calculations above, the effectiveness level of PBB-P2 revenue in Simalungun Regency during the period 2019 - 2023 can be determined. Here are the categories of the effectiveness level of PBB-P2 revenue in Simalungun Regency.

Tabel 2 Level of Effectiveness of PBB-P2 Revenue in Simalungun Regency for the Years 2019 - 2023

TAX YEAR	Target Acceptance PBB-P2 (Rupiah)	Realization of Revenue (Rupiah)	Effectiveness (%)	Effectiveness Criteria
2023	41,501,489,479	34,526,353,995	83,19%	Quite effective
2022	30,001,418,551	30,621,493,364	102,07%	Very Effective
2021	28,684,339,788	26,097,395,471	90,98%	Effective
2020	28,000,000,000	24,559,475,462	87,71%	Quite Effective
2019	27,000,000,000	24,120,696,883	89,34%	Quite Effective

Source: researcher, 2024

Table 2 explains that the increase in effectiveness in Simalungun Regency falls into the fairly effective category, as evidenced by the percentages shown in the table above. The highest revenue was in 2022 with a percentage of 102.07%. The effectiveness achieved against the highest target was in 2022 with a revenue of Rp 30,621,493,364. Based on the percentage results obtained from 2019 - 2023, there were increases and decreases, but from 2022 to 2023, the effectiveness level decreased from 102.07%

to 83.19%. This is due to the very high increase in the PBB-P2 revenue target and the actual revenue not exceeding the target, resulting in a decrease in the effectiveness level.

From table 2, it can be seen that the level of effectiveness of PBB-P2 collection, thus it can be concluded that the effectiveness of PBB-P2 collection in Simalungun Regency from 2019 to 2020 and in 2023 is categorized as quite effective, in 2021 as effective, and in 2022 as very effective.

Discussion

Effectiveness of PBB-P2 Collection in Simalungun Regency

From the results of the analysis conducted by the researcher, it can be concluded that the effectiveness of the collection of PBB-P2 in Simalungun Regency is Quite Effective. This can be seen from table 2 regarding the criteria for the effectiveness level of the Rural and Urban Land and Building Tax (PBB-P2) in Simalungun Regency, which often experiences increases and decreases and does not exceed the set target except in 2022, where there was a percentage increase because the target was achieved. In 2019, the level of effectiveness was 89.34%. In 2020, the level of effectiveness decreased to 87.71%. In 2021, the level of effectiveness increased to 90.98%. In 2022, the level of effectiveness increased to 102.07%. In 2023, it decreased again, and the level of effectiveness was 82.10%. The increase and decrease in the percentage of PBB-P2 effectiveness is caused by taxpayer awareness in paying PBB and the extensive reach of areas for conducting outreach on PBB payments to the community. Although there are fluctuations, the percentage of PBB-P2 effectiveness in Simalungun Regency falls under the fairly effective category.

V. CONCLUSION AND SUGGESTIONS

Conclusion

From the descriptions and explanations that the researcher has analyzed, the conclusion obtained is as follows:

1. The effectiveness of the collection of Rural and Urban Land and Building Tax in Simalungun Regency over the last 6 years from 2019 to 2023 has shown a fairly effective level of effectiveness, with 89.34% in 2019, 87.71% in 2020, 90.98% in 2021, 102.07% in 2022, and 83.19% in 2023. This shows that the level of effectiveness in collecting PBB-P2 is quite high in fulfilling its tax obligations to increase revenue realization in order to meet the targets.
2. The supporting factors for the collection of PBB-P2 in Simalungun Regency are an efficient and transparent administrative system, the ease of service availability that is easily accessible to taxpayers, the payment and processing of PBB-P2 being easily accessible through various channels both online and face-to-face, strict supervision ensuring that the collection of PBB-P2 is conducted fairly and transparently, the availability of clear and easily understandable tax regulations and SOPs for taxpayers, and villages starting to open BUMDES facilities as tax payment services and the increase in partners or banks collaborating with BPKPD.

Suggestions

Based on the summary above, the researcher can provide recommendations as considerations in determining policies for the government regarding the effectiveness, supporting factors, and obstacles in the collection of PBB-P2, namely:

1. The ease of payment has been provided through various online and face-to-face channels, an increase in partners or banks collaborating on the payment process, and policies that have been created to facilitate taxpayers in fulfilling their tax obligations, thus leaving no reason to avoid paying taxes. What needs to be done is to optimize all forms of programs and policies that have been created to continuously maintain the effectiveness of PBB-P2 collection so that it always exceeds the set revenue targets.
2. The collection activities must be carried out thoroughly, especially targeting the community that still has significant tax arrears first, down to smaller scales, to create discipline, a sense of concern, and willingness to pay taxes, of course.

3. The Regional Financial and Revenue Management Agency of Simalungun Regency must be firm in imposing special sanctions on taxpayers who truly refuse to comply with tax collection regulations, so that taxpayers become more disciplined in fulfilling their tax obligations.

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