

Analysis of Contribution Samsat Pinang Sori Establishment on Motor Vehicle Tax Revenue in UPPD Samsat Pandan

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Abstract

This study aims to analyze (1) the increase in the average realization of Motor Vehicle Tax at SAMSAT Gerai Pinang Sori on Motor Vehicle Tax Revenue at UPPD SAMSAT Pandan. (2) contribution of Motor Vehicle Tax at SAMSAT Gerai Pinang Sori to Motor Vehicle Tax Revenue at UPPD SAMSAT Pandan. (3) the effectiveness of the contribution of Motor Vehicle Tax at the SAMSAT Gerai Pinang Sori to the Motor Vehicle Tax Revenue at the UPPD SAMSAT Pandan. (4) Policies that can be applied to increase the Motor Vehicle Tax at SAMSAT Gerai Pinang Sori. (5) Is Motor Vehicle Tax Revenue (PKB) related to the regional development of Central Tapanuli Regency, North Sumatra Province. This research uses quantitative descriptive analysis method. The results showed that: (1) The average increase in the realization of the Motor Vehicle Tax (PKB) SAMSAT Gerai Pinang Sori for the last three years was 42.28%. (2) The contribution of Motor Vehicle Tax (PKB) SAMSAT Gerai Pinang Sori to the UPPD SAMSAT Pandan for the 2017 fiscal year was 3.9%, an increase in 2018 of 0.67 points to 4.57%. (3) The effectiveness of the contribution of the Motor Vehicle Tax (PKB) of SAMSAT Gerai Pinang Sori to the Motor Vehicle Tax (PKB) of UPPD SAMSAT Pandan is very less effective because it is only able to contribute below 10%. (4) SAMSAT Gerai Pinang Sori has done several things including socializing the latest policies regarding tax payments to the public, collecting taxes on motorized vehicles that are still in arrears or have not re-registered, especially motorized vehicles that have tax potential. large amount, the granting of relief from fines to taxpayers who are in arrears and the elimination of administrative sanctions. (5) Motor Vehicle Tax is related to regional development. Motor vehicle tax revenues are able to contribute to increasing PAD. From this PAD, it will be used or budgeted for infrastructure development in the region or in the province.

Keywords

contribution, motor vehicle tax, samsat outlet



I. Introduction

Motor Vehicle Tax (PKB) is one of the potential sources of revenue for Regional Original Revenue (PAD). In this case, the local government, namely the Regional Tax and Levy Management Agency (BPPRD) is very interested in paying attention to the rapidly growing number of motorized vehicles in each region. generate revenue for the region. Motor Vehicle Tax (PKB) is levied on the ownership and or control of a motorized vehicle as well as being an object of tax, and the tax subject is an individual or entity as the owner of a motorized vehicle. Based on Government Regulation no. 65 of 2001 concerning Regional Taxes and Regional Levies, the definition of motorized vehicles is all two or more wheeled vehicles and their trailers used on all types of land roads, and driven by technical equipment

in the form of motors or other equipment that functions to convert a certain energy resource into power. movement of the motorized vehicle in question, including heavy equipment and large driven equipment.

Nowadays, the use of motorized vehicles from year to year in North Sumatra Province continues to increase. This is due to the increasing number of motor vehicle dealers from various companies in Indonesia, especially in North Sumatra Province. With the increasing number of brands and types of motorized vehicles competing with each other by issuing various policies that make it easier and attract people to buy motorized vehicles. For example, many dealers provide credit facilities and favorable discounts for buyers. With the emergence of these various policies, more and more people are buying motorized vehicles. With the increase in the number of motorized vehicle users, it will be an advantage for the government in Motor Vehicle Tax Revenue. The collection system for Motor Vehicle Tax (PKB) and Motor Vehicle Transfer Fee (BBNKB) in North Sumatra Province is implemented in the One-Stop Single Administration System (SAMSAT). Payments by motorized vehicle taxpayers and Motor Vehicle Transfer Fees (BBNKB) can be made at regional treasury branch offices in the One-Stop One-Stop Administration System (SAMSAT), where in general, One-Stop One-Stop Administration System (SAMSAT) offices are spread across every city and district. in the province of North Sumatra.

Central Tapanuli Regency has an area of 2,194.98 Km² (219,498 Ha) consisting of 20 districts. The Pandan Main SAMSAT office is located in Pandan District. In its operations, it provides vehicle tax services in the area of Central Tapanuli Regency, SAMSAT Pandan is assisted by the presence of SAMSAT Outlets (Assistant). The existence of the SAMSAT Outlet is expected to be able to help people who are far from the location of the Pandan main SAMSAT and reduce the long queues of taxpayers at the Main SAMSAT Office in Central Tapanuli Regency. In its operations, SAMSAT outlets certainly have costs incurred in large amounts. Because of this, the researcher feels the need to analyze whether the contribution of Motor Vehicle Tax (PKB) receipts at the Pinang Sori SAMSAT has been effective or not in supporting the Motor Vehicle Tax (PKB) receipts at the UPPD SAMSAT Pandan as the parent SAMSAT.

II. Review of Literature

2.1 Contribution

contribution refers to the difference between product sales revenue and its variable costs, if the total contribution is only sufficient to cover fixed costs, then the producer is at the break-even level (no loss and no profit), if the contribution is less than fixed costs, the producer will experience a loss, while if the contribution exceeds the fixed cost, the producer will experience a profit (Lukman Ali, 1991). By contributing means that the individual is also trying to improve the efficiency and effectiveness of his life. This is done by sharpening the position of its role, something that later becomes a specialist field, so that it is more precisely in accordance with competence. Contributions can be made in various fields, namely thinking, leadership, professionalism, finance, and others.

2.2. Tax

Taxes are contributions to the state treasury based on laws that can be enforced that must be paid by taxpayers according to regulations that have been regulated without receiving direct compensation and are used to finance general expenses related to state duties for the benefit of the people (Waluyo, 2014). Income Tax is a type of subjective tax whose tax obligations are attached to the relevant Tax Subject (Hendayana, 2021). Tax is a

requirement that has been established by the state as a civic duty (Marpaung, 2020). Tax is a compulsory levy paid by the people to the state and will be used for the benefit of the government and the general public (Siregar, 2019). In article 1 paragraph 1 of Law Number 16 of 2009 it is explained that what is meant by tax is a mandatory contribution to the State that is owed by an individual or entity that is coercive under the law and does not receive direct compensation and is used for the benefit of the State for an amount of - the great prosperity of the people. Taxes have the following main functions:

- 1) The budget function is a function that is located in the public sector, namely the function to collect as much money as possible in accordance with the applicable law (Richard Burton and Wirawan Ilyas, 2001).
- 2) The regulating function is a function that taxes are used as a tool to regulate or implement state policies in the economic and social fields.
- 3) Tax has an equalization function, meaning that it is a function that emphasizes the elements of equity and justice in society (Richard Burton and Wirawan Ilyas, 2001).
- 4) Taxes can be used to stabilize economic conditions, for example by setting high taxes, the government can overcome inflation because the amount of money in circulation can be reduced.

According to the class, taxes are divided into two, namely direct taxes and indirect taxes. According to its nature, taxes are classified into two, namely subjective taxes and objective taxes. According to the collection agency, taxes are divided into two, namely State Tax (Central Tax) and Regional Tax. According to Mardiasmo (2008) so that tax collection does not cause obstacles or resistance, tax collection must meet the following requirements: Tax collection must be fair (fairness requirements), Tax collection must be based on law (juridical requirements), Tax collection does not interfere with the economy (economic conditions), Tax collection must be efficient (financial terms), The tax collection system must be simple.

2.3. Vehicle Tax

Motor vehicle tax (PKB) is a tax on ownership and/or control of motorized vehicles. Motorized Vehicles are all wheeled vehicles and their trailers that are used on all types of land roads, and are driven by technical equipment in the form of a motor or other equipment that functions to convert a certain energy resource into the driving force of the motorized vehicle concerned, including heavy equipment and tools. -Large equipment in operation using wheels and motors and not permanently attached and motorized vehicles operated in water (Perdaprovsu, 2011).

Tax Subjects are individuals or entities that own and/or control Motorized Vehicles (Perdaprovsu, 2011). The meanings contained in the meaning of owning and/or controlling are as follows:

- 1) The tax subject owns a motor vehicle
- 2) Tax subjects own and control motorized vehicles; or
- 3) Tax subjects only control and do not own a motorized vehicle (Muhammad Djafar Saidi, 2007).

These three meanings must be reflected in the substance of the understanding of the motor vehicle taxpayer so that it can be subject to motor vehicle tax. The definition of a motorized vehicle taxpayer according to the Regional Regulation of the Province of North Sumatra Chapter III Article 5 is an individual or entity that owns a motorized vehicle. The difference is that motor vehicle taxpayers are only limited to motorized vehicle ownership or ownership and control of motorized vehicles.

2.4. One-Stop Single Administration System (SAMSAT)

One-Stop One-Stop Administration System is an administrative system established to facilitate and accelerate the service of the public interest whose activities are held in one building. One form of service provided by the One-Stop Manunggal Administration System (SAMSAT) is administrative services in the management of motorized vehicles. Services for managing motor vehicle taxes and transfer fees are provided by the Provincial Revenue Service, Traffic Accident Insurance by Jasa Raharja, while the processing of motor vehicle documents such as BPKB (Motorized Vehicle Owner's Book), number plates, and STNK is provided by the police. However, with SAMSAT, all of them can be served under one roof, or even at one counter.

One-Stop One-Stop Administration System, in which there is cooperation between the Indonesian National Police (POLRI) which has the function and authority in the field of registration and identification of motorized vehicles, the local government in this case the Regional Revenue Service (Dispenda) in the field of motor vehicle tax collection (BBN- KB), PT. Jasa Raharja (Persero) which is authorized in the field of submitting the Mandatory Contribution of Road Traffic Accident Funds (SWDKLLJ). While the Manunggal One-Stop Outlet Administration System (SAMSAT Gerai) is an auxiliary service facility that is prepared to ratify the payment of Motor Vehicle Tax (PKB) and the Mandatory Contribution of Road Traffic Accident Funds (SWDKLLJ) operating in certain areas whose targets are taxpayers who are far from the office with SAMSAT.

III. Research Methods

The type of research that will be used by researchers in this study is quantitative with a descriptive approach. The author conducted research directly on the object of research, namely at the SAMSAT Gerai Pinang Sori Office, Pinang Sori District, Central Tapanuli Regency. Data collection methods used in this study were interviews, and documentation. To answer the problem, the following steps were used: 1) Collecting data on motor vehicle tax revenue (PKB) at SAMSAT Gerai Pinang Sori from 2016 to 2020. 2) Collecting data on New Vehicles (PKB) at UPPD SAMSAT Pandan from 2016 to 2016. 2020.

IV. Discussion

4.1. Analysis of Motor Vehicle Tax Contribution at SAMSAT Gerai Pinang Sori to Motor Vehicle Tax at UPPD SAMSAT Pandan Year 2017-2020

- 1) The contribution of the Motor Vehicle Tax (PKB) of SAMSAT Gerai Pinang Sori to the Motor Vehicle Tax (PKB) of UPPD SAMSAT Pandan in 2017 is 3.9%.
- 2) The contribution of the Motor Vehicle Tax (PKB) of SAMSAT Gerai Pinang Sori to the Motor Vehicle Tax (PKB) of UPPD SAMSAT Pandan in 2018 is 4.57%.
- 3) The contribution of SAMSAT Gerai Pinang Sori Motor Vehicle Tax (PKB) to the 2019 UPPD SAMSAT Pandan Motor Vehicle Tax (PKB) is 7.19%.
- 4) The Motor Vehicle Tax Contribution (PKB) of SAMSAT Gerai Pinang Sori to the Motor Vehicle Tax (PKB) of UPPD SAMSAT Pandan in 2020 is 8.53%.

Based on these calculations, the Analysis of Motor Vehicle Tax Contribution of SAMSAT Gerai Pinang Sori to Motor Vehicle Tax of UPPD SAMSAT Pandan Year 2017 – 2020. The increase in PKB Contribution to PAD is caused by:

- a) The existence of a policy program for whitening tax penalties and transfer fees carried out by BPPRD so as to increase Vehicle Tax Revenue.

- b) The existence of counseling conducted by SAMSAT Gerai Pinang Sori related to motor vehicle taxes to the public so as to increase public awareness in paying vehicle taxes.
- c) The existence of counseling conducted by SAMSAT Gerai Pinang Sori related to motor vehicle taxes to the public so as to increase public awareness in paying vehicle taxes.
- d) Increased public awareness to pay motor vehicle taxes.
- e) The existence of counseling conducted by SAMSAT Gerai Pinang Sori related to motor vehicle taxes to the public so as to increase public awareness in paying vehicle taxes.
- f) The existence of a policy program for whitening tax penalties and transfer fees carried out by BPPRD so as to increase Vehicle Tax Revenue.
- g) The existence of a tax collection program for motorized vehicles that are still in arrears or have not re-registered, especially motorized vehicles that have a large tax potential carried out by SAMSAT Gerai Pinang Sori.

To find out the effectiveness of the contribution of Motor Vehicle Tax (PKB) at SAMSAT Gerai Pinang Sori to Motor Vehicle Tax (PKB) at UPPD SAMSAT Pandan we can analyze by referring to the table below:

Table 1. Percentage of the Effectiveness of the Contribution of Motor Vehicle Tax (PKB) at SAMSAT Gerai Pinang Sori to Motor Vehicle Tax (PKB) at UPPD SAMSAT Pandan

No	Percentage	Criteria
1	0,00% - 10%	Very less
2	10,10% - 20%	Less
3	20,10% - 30%	Currently
4	30,10% - 40%	Good enough
5	40,10% - 50%	Good
6	50,10% - 60%	Very good

It can be concluded, the Motor Vehicle Tax Contribution (PKB) of SAMSAT Gerai Pinang Sori to the Motor Vehicle Tax (PKB) of UPPD SAMSAT Pandan Pandan from 2017 to 2020 is in the very poor category.

4.2. Results of Analysis of Constraints and Efforts Made by SAMSAT Gerai Pinang Sori in order to increase Motor Vehicle Tax Revenue (PKB)

a. Analysis of Constraints Carried out by SAMSAT Gerai Pinang Sori in Order to Increase Motor Vehicle Tax Revenue (PKB)

Some of the obstacles faced by SAMSAT Gerai Pinang Sori in order to increase revenue for Motor Vehicle Taxes (PKB) include:

1) Lack of Taxpayer Compliance

In carrying out the fulfillment of paying taxes, sometimes it is very difficult for taxpayers to do so. Taxpayers are often not punctual in making payments, have not re-registered their vehicles, or avoid vehicle taxes that have been imposed. The cause of this lack of compliance is because the distance is too far in paying taxes, making taxpayers lazy to make payments. Or because the administrative sanctions that are set are not too large, taxpayers feel they are still able to pay these sanctions and tend to underestimate tax payments.

2) Progressive Tax Rate Avoidance

Progressive tax rates are set for each individual taxpayer who owns more than one motor vehicle with the same name and address. Progressive tariff avoidance is experienced by almost all SAMSATs. This is because taxpayers who buy vehicles that are not new rarely change their names and sometimes taxpayers who have more than one vehicle often do not use their names. However, using the names of his children or wives makes it difficult for SAMSAT to impose progressive taxes.

3) Vehicles that do not Make Entry Mutations

The obstacles that prevent the achievement of a PKB target are vehicles belonging to the Tapanuli Tengan community but not registered as Central Tapanuli vehicles. Many people buy used vehicles from outside the city but do not transfer to the Central Tapanuli area. This is due to the tax mutation fee rate which tends to be large. Thus, the receipt of the Motor Vehicle Tax will result in a potential loss.

b. Analysis of Efforts Made by SAMSAT Gerai Pinang Sori in order to Increase Motor Vehicle Tax Revenue (PKB)

- 1) Some of the efforts made by SAMSAT Gerai Pinang Sori in order to increase revenue from Motor Vehicle Tax (PKB) include:
- 2) Disseminate the latest policies regarding tax payments to the public
- 3) Collecting taxes on motorized vehicles that are still in arrears or have not re-registered, especially motorized vehicles that have a large tax potential.
- 4) Giving relief from fines to taxpayers who are in arrears and also eliminating administrative sanctions.
- 5) Simplify and maximize services to taxpayers.
- 6) Providing information through both print and electronic media, taxpayers can easily access information related to taxes and can raise public awareness in paying taxes.

c. An Innovation Strategy that can be Applied in an Effort to Increase Motor Vehicle Tax Revenue (PKB) at SAMSAT Gerai Pinang Sori

There are several things that can be applied as innovations in an effort to increase Motor Vehicle Tax Revenue (PKB) at SAMSAT Pinang Sori outlets including:

1) Conceptual Innovation Strategy

This conceptual innovation itself has actually been carried out by the government such as Samolnas (National Online SAMSAT) but in its implementation it is still very minimal even at SAMSAT Pinang Sori outlets there has never been. This is due to a lack of information to the public so that some people do not know. Therefore, the provision of socialization to the public regarding new concepts is very necessary to continue to be improved in order to increase public awareness to make payments for Motor Vehicle Taxes.

2) Delivery Innovation Strategy

As in the case of public services which are the focus of state administration, service innovation becomes a tool/media in introducing new strategies and policies. Different service policies are packaged in the concept of service innovation, in this case the vehicle tax service at the SAMSAT Gerai Pinang Sori Office. Creating several new programs that make it easier for customers to make payments is one of the innovations that can be done. Carrying out a shuttle service is one thing that can be done to increase Motor Vehicle Tax receipts. This innovation is carried out of course by completing the complete requirements. In addition to

carrying out shuttle services, it can also be used at the same time for promotion to the public regarding tax payments.

3) System Innovation Strategy

An interaction system that is built in one as a form of convenience in providing services to the community. Everyone who wants to pay taxes can go through the Sulselbar Bank and then will be stamped by the Police. After that, the insurance fee will be paid to Jasa Raharja. The work system is quite simple so that it does not make it difficult for taxpayers. However, currently, the Pinang Sori SAMSAT Outlet is only able to provide Tax Validation services, not valid for STNK renewal. People still have to go to the Parent SAMSAT to renew their STNK. This of course makes some people feel heavy so that sometimes it makes them undo the intention to take care of it. Seeing this situation, the author feels the need for service optimization, for example with the STNK renewal service so that it can be carried out at the SAMSAT Gerai Pinang Sori.

4.3. Relation of Research to Regional Development

Regional taxes are one of the important sources of regional income to finance the implementation of development and regional government. The size of local taxes that are successfully managed will greatly affect the ability of regional finances to finance and carry out development. Regional tax policies are implemented based on the principles of democracy, equity and justice, community participation and accountability by taking into account regional potential.

Motor vehicle tax receipts are deposited into the regional treasury through the North Sumatra bank which directly receives the fee from the taxpayer. Motor vehicle tax revenues are able to contribute to increasing PAD. From this PAD, it will be used or budgeted for infrastructure development in the region or in the province.

V. Conclusion

- 1) The average increase in the realization of the Motor Vehicle Tax (PKB) at SAMSAT Gerai Pinang Sori for the last three years was 42.28%.
- 2) The contribution of the Motor Vehicle Tax (PKB) SAMSAT Gerai Pinang Sori to the UPPD SAMSAT Pandan for the 2017 fiscal year was 3.9%, an increase in 2018 of 0.67 points to 4.57%. Then in the 2019 fiscal year, the contribution of the Motor Vehicle Tax (PKB) increased again by 2.62 points to 7.19%. And in 2020 the contribution of Motor Vehicle Tax (PKB) increased by 1.34 points, namely 7.19%.
- 3) The effectiveness of the contribution of the Motor Vehicle Tax (PKB) of SAMSAT Gerai Pinang Sori to the Motor Vehicle Tax (PKB) of UPPD SAMSAT Pandan is very less effective because it is only able to contribute below 10%.
- 5) In an effort to increase Motor Vehicle Tax Revenue (PKB) SAMSAT Gerai Pinang Sori has carried out several things including socializing the latest policies regarding tax payments to the public, collecting taxes on motorized vehicles that are still in arrears or have not re-registered, especially motor vehicles that have a large tax potential, granting fines to taxpayers who are in arrears and also eliminating administrative sanctions.
- 6) Motor Vehicle Tax (PKB) is related to regional development. Motor vehicle tax revenues are able to contribute to increasing PAD. From this PAD, it will be used or budgeted for infrastructure development in the region or in the province.

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