

The Effectiveness of The Motor Vehicle Tax Tracker Team in Rawalumbu District, Bekasi City

Rissa Ayu Cameliawati¹, Ratih Kumala²

^{1,2}Institute of Social and Management Studies STIAMI, Jakarta

Correspondence: rissacamelia@gmail.com

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ABSTRACT

The number of motorized vehicles has increased from year to year, but this has not been matched by the increase in the number of vehicles that have re-registered at the SAMSAT (One-Stop Integrated Service) Office in Bekasi City. With the activities of the investigating team, the investigating team plays an important role especially for tax actors who do not re-register at SAMSAT Bekasi City, where they remind taxpayers to pay motor vehicle tax. This study aims to analyze the effectiveness of the motor vehicle tax inspection team as well as the obstacles and efforts made in increasing motor vehicle tax revenue in Rawalumbu Village, Bekasi City. The author uses the theory of David Krech, Richard S, Crutchfield, and Egerton L. Ballachey Danim (2012: 119-120) in a book entitled Leadership Motivation and Effectiveness. This research is expected to be useful academically and practically. The method used in this research is descriptive qualitative. The results showed that the performance of the motor vehicle tax inspection team in Rawalumbu Village, Bekasi City was effective when measured by Beni Peki's (2016) effectiveness criteria with a score of 100.38%. The obstacles faced in the effectiveness of the investigating team are the distance that is too far, the taxpayer's data is not up to date, and inadequate supervision by P3DW and SAMSAT. Meanwhile, efforts have been made, among others, Rawalumbu Village to cooperate with investigative teams and sub-districts to update taxpayer data periodically and to conduct socialization and education to taxpayers.

Keywords: Vehicle Tax, Development of KTMDU, Effectiveness of Tracking Team.

INTRODUCTION

Taxes are mandatory contributions made by individuals or entities to local governments without balanced direct compensation that can be enforced based on the prevailing laws and regulations. The tax is designated to finance governance and regional development. Motor Vehicle Tax is a tax that is included in the direct tax category and is a local (regional) tax. Collected from motor vehicle holders. In this implementation, we still pay attention to the rules in improving services, namely the Joint Instruction of the Minister of Home Affairs, Minister of Security, and Minister of Finance regarding the implementation of SAMSAT No. NS / 03 / M / X / 1999, No. 29 of 2009 and No. 06 / MK.014 / 1999 concerning the Implementation of SAMSAT in the issuance of STNK, STCK, TNKB, PKB and BBNKB, and SWDKLLJ collection.

The realization of Motor Vehicle Tax Revenues in 2016 reached 876,694,509,350, around 103.24%, of the target set by SAMSAT Bekasi City. In 2017, the revenue reached 953,111,404,325, around 104.44% of the target set by SAMSAT Bekasi City. Whereas in 2018 the

revenue reached 1,054,502,291,475, around 104.87%. From the target set by SAMSAT Kota Bekasi.

Every year the number of motorized vehicles increases but is not matched by an increase in the number of vehicles that re-register at the Bekasi City SAMSAT Office. Taxpayer compliance, especially for motor vehicle taxes, has decreased with the increase in the number of non-registered vehicles (KTMDU), indicating that taxpayer compliance is low. So that it becomes the potential for tax revenue from PKB taxes that must be explored. It can be seen that vehicles that do not re-register have decreased and increased in terms of percentage. In 2016 the percentage only reached 30.91%, then in 2017 the percentage increased to 34.97%, then in 2018, it decreased by a percentage of 25.60%.

Data on the achievement of the tracking team's performance in 2019 has been accepted that there is no target set by the Bekasi City SAMSAT while for the achievement of its performance it reaches 957 taxpayers. Based on the Circular of the Governor of West Java No. 973/1483-Dispenda Regarding the Intensification of Motor Vehicle Tax Levies in West Java, a Vehicle Not Re-registration (KTMDU) search was carried out since 2016. The search was a collaboration between the West Java Samsat Advisory Team consisting of the West Java Province Revenue Service (Dispenda), West Java Police, and PT. Naga Bendu.

In 2019 the Regional Opinion Management Center Office in the Bekasi City Region collaborates with the STIAMI INSTITUTE number 073/931/MOU/P3D-Kota Bekasi/VIII/2019 and Number 031/MOU/INSTITUT-STIAMI/VIII/2019 regarding strengthening Regional Taxes in Cities Bekasi to search with 87 students. The student is an active student of the STIAMI Campus in the expansion A with the Public Administration study program in the concentration of taxation who volunteers and serves as a motor vehicle tax tracking team at the Regional Regional Revenue Management Center (P3DW) Bekasi City.

However, addressing the high motor vehicle taxpayers who do not re-register their vehicles. The problem lies in the KTMDU which is indicated by the number of taxpayers who avoid taxes. This is a problem faced by the search team or tax volunteers, namely because in its implementation it takes too long to wait for the data so that the search team has to wait until the data is available and the search team also experiences difficulties when visiting the motorized vehicle taxpayer. One of the intensively carried out efforts to make taxpayers obey is by providing a notification letter of the obligation to pay Motor Vehicle Tax to taxpayers after the payment is due. Taxpayers often fail to respond to these letters due to inequality in providing socialization or understanding of tax knowledge by tax officials. With this tracking team activity, the tracking team has an important role, especially for taxpayers who do not re-register at SAMSAT Bekasi City, namely by reminding taxpayers to make motor vehicle tax payments.

The purpose of the problem to be discussed in this paper is to analyze the effectiveness of the motor vehicle tax tracking team in Rawalumbu District, Bekasi City, what obstacles are faced in the effectiveness of the motor vehicle tax tracking team, and what efforts are made to the obstacles that occur in the effectiveness of the tracking team. motor vehicle tax in Rawalumbu District, Bekasi City.

METHODS

The research method used in this research is the descriptive qualitative research method. This type of research based on the objectives used by researchers is descriptive research.

Descriptive research according to Neuman (2011:30) “Descriptive research presents a picture of the specific details of a situation, social setting, or relationship. The outcome of a descriptive study is a detailed picture of the subject”. Sources of data in this study are primary data, primary data used are interviews with one of the parties in the Rawalumbu District of Bekasi City and secondary data which are indirectly taken by researchers in the form of target data and realization of motor vehicle taxes, the KTMDU Development List at SAMSAT Bekasi City. and data on tax revenues made by the tracking team in Rawalumbu District, Bekasi City.

The operationalization of the concept used in this study focuses on the problems in 2019 which consist of the effectiveness of the motor vehicle tax tracking team in Rawalumbu District, Bekasi City, as well as the obstacles and efforts faced by the motor vehicle tax tracking team in Rawalumbu District, Bekasi City.

Data collection techniques in this study used several techniques that were needed regarding the object to be studied, namely by interview, documentation, and observation. In this study, the data analysis techniques used were credibility, transferability, dependability, and confirmability.

RESULTS AND DISCUSSION

Analysis of this study is related to the effectiveness of the motor vehicle tax tracking team in Rawalumbu District, Bekasi City. This study uses the theory of David Krech, Richard S. Crutchfield, and Egerton L. Ballachey in Danim (2012:119-120) which has 4 indicators, namely the number of results that can be issued, the level of satisfaction, creative products, and the intensity to be achieved. Effectiveness is a measure of the success or failure of an organization to achieve its goals. Effectiveness indicators describe the range of consequences and impacts (outcomes) of the program outputs in achieving program objectives. The greater the output contribution generated for the achievement of specified goals or objectives, the more effective the work process of an organizational unit will be.

Table 1.

List Vehicle Development Does Not Re-register in the 2016-2019 Fiscal Year				
Year	KTMDU Potential	Realization	Rate	
			Effectiveness (%)	Criteria
2016	1.472.551	1,017,433	30.91	Ineffective
2017	1,593,978	1,038,526	34.97	Ineffective
2018	1,697,512	1,262,892	25.60	Ineffective
2019	1,609,441	1,200,674	25.40	Ineffective
Total	5,833,482	4,519,525	77.48	Less Effective

Source: Samsat Kota Bekasi, 2020

Based on the table above which was sourced from Samsat Kota Bekasi and processed by the author, it can be seen that the lack of awareness of motor vehicle taxpayers. This table explains that KTMDU has experienced a fairly good increase is in 2016 and 2017 alone. Although it increases every year, it is still classified as ineffective. In the table listing the development of KTMDU at the Regional Regional Revenue Management Center (P3DW), Bekasi City is still classified as ineffective, this is evident in 2018 only reaching 25.60% and 25.40% for 2019. And from 2016 to 2017 only experienced an increase of just 4%. Meanwhile, the effectiveness calculation formula described in Beni Pekei's theory (2016) explains that the effectiveness criteria are said to be effective if the percentage of effectiveness reaches 90%.

However, in this case, the Regional Regional Revenue Management Center (P3DW) is only able to reach less than 60%.

As described above, to realize and support the program created by the Bekasi City P3DW, namely the Motor Vehicle Tax Tracking Team, is an organization that makes it easier for taxpayers and reminds us to pay motor vehicle taxes.

Table 2.

Target Data, Realization of Taxpayers and Tax Revenues conducted by the Rawalumbu District Tracking Team in 2019

Year for	Target	Achievement	PKB Payment (IDR)	%
2019 (Sept-Oct)	3,300	3,322	32,623,400	100.68
2019 (Nov-Dec)	4,252	4,259	43,258,000	100.16
Total	7,552	7,581	75,881,400	100.38

In table 2 above that the data on tax revenue for the Rawalumbu sub-district tracking team was carried out for 4 months, namely in the sept-oct month, the achievement was only 3,322 data and payment of motor vehicle tax of IDR 32,623,400. In November, the achievement increased to 4,259 data, and taxpayers who paid motor vehicle tax were IDR 43,258,000, then the total tax revenue of the Rawalumbu sub-district tracking team for 4 months, the taxpayer made payments amounting to IDR 75,881,400.

Based on the data above, it seems clear that the performance of the Tracking Team, Rawalumbu District, Bekasi City has been effective. This has proven to be able to realize the tax revenue target that is above the targeted amount. In 2019 month (Sept-Oct) the realization of tax achievement was 3,322 data with a tax revenue target of 3,300, so the effectiveness of tax revenue for the tracking team of Rawalumbu District, Bekasi City. It is known from the following calculations:

$$\text{Effectiveness} = \frac{3.322}{3.300} \times 100\% = 100,68\%$$

Based on the classification of the 2016 Beni Pekei effectiveness criteria, the tax achievement in Rawalumbu District, Bekasi City is very effective. In 2019 month (Nov-Dec) the realization of tax achievement was 4,259 data with a tax revenue target of 4,252, so the effectiveness of the tax revenue of the tracking team of the District Rawalumbu of Bekasi City. This is known from the following calculations:

$$\text{Effectiveness} = \frac{4.259}{4.252} \times 100\% = 100,16\%$$

Based on the classification of the 2016 Beni Pekei effectiveness criteria, the tax achievement in Rawalumbu District, Bekasi City is very effective. So, based on the description above, the effectiveness of the motor vehicle tax tracking team in Rawalumbu District, Bekasi City has been very effective. If measured by the Beni Pekei 2016 effectiveness criteria which shows that the effectiveness in 2019 (Sept-Oct) is the target of 3,300 vehicle data from taxpayers and the realization exceeds the target of 3,322 vehicle data from taxpayers with a percentage of 100.68% and at (Nov-Dec) the target was 4,252 and the realization exceeded the target of 4,259 vehicle data from taxpayers with a percentage of 100.16%, then with a total percentage of 100.38%. Meanwhile, based on the size according to Halim in Ma et al (2013), it can be seen that the percentage of taxpayer awareness through KTMDU in 2016 is 30.91% in 2017, namely

34.97% in 2018, namely 25.60% and in 2019, namely 25.40. %. In this measure of effectiveness, if the percentage is below 60%, it is categorized as ineffective.

The results of this study are supported by previous researchers, namely Jifly and Syamsah (2018) who revealed that there are still many taxpayers who do not actively report ownership or sales of motorized vehicles, so the realization of motor vehicle tax arrears is still low. While the results of research by Puspaningtyas Dyah (2015) state that motor vehicle tax revenue has been effective, but in the process, it has not been effective, because there are still several external obstacles such as the mediocre economic level of the community, low public awareness, many cases of motor vehicle theft, there is a low-cost green car program and there is no increase in a motorized vehicle.

CONCLUSION

The effectiveness of the motor vehicle tax tracking team in Rawalumbu District, Bekasi City has been running very effectively. If measured by the Beni Pekei 2016 effectiveness criteria which affect effectiveness in 2019 (Sept-Oct), the target is 3,300 vehicle data from taxpayers and the realization exceeds the target of 3,322 vehicle data from taxpayers with a percentage of 100.68% and on (Nov-Dec) the target was 4,252 and the realization exceeded the target, namely 4,259 vehicle data from taxpayers with a percentage of 100.16%, then with a total percentage of 100.38%. Meanwhile, based on the size according to Halim in Ma et al (2013), it can be seen that the percentage of taxpayer awareness through KTMDU in 2016 is 30.91% in 2017, namely 34.97% in 2018, namely 25.60% and in 2019, namely 25.40%. In this measure of effectiveness, if the percentage is below 60% it is considered ineffective.

The obstacles faced include the distance that is too far, the lack of data updates, and there is still a lot of data that has not been changed so that when the search team searched the field it was not right on target, lack of awareness of motor vehicle taxpayers, lack of supervision of taxpayer data regarding addresses in SPKP2KB, The time constraints of the search team with a student background, form the motorized vehicle taxpayer data that was printed from the BAPENDA was too long.

Efforts were made to overcome the program Rawalumbu District in collaboration with both the search team and the sub-district so that the distance traveled could be reached easily, updated again taxpayer data so that the tracking team can perform their duties properly and on target, provide socialization and education to taxpayers, provide education to the search team, distribute tasks to the tracking team so that areas in the KTMDU list can be reached properly, evaluation of the KTMDU program so that the target set can be maximally realized, and provide education to the tracking team so that they are not mistaken in providing information to taxpayers, speed up the printing of BAPENDA forms.

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