

ANALYSIS OF STRATEGIES TO INCREASE MOTOR VEHICLE TAX REVENUE AT UPTD PEPENDA SAMSAT MEDAN UTARA

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Abstract: The aim of this research is to determine the strategy for increasing Motor Vehicle Tax revenue at the North Medan Samsat UPT, and to determine the inhibiting factors in implementing the strategy for increasing Motor Vehicle Tax revenue at the North Medan Samsat UPT. Researchers used a qualitative descriptive method, namely analysis that provides a detailed picture based on the results of observations, interviews and documentation. The results of the research show that the strategy to increase Motor Vehicle Tax revenue at the North Medan Samsat UPT has been implemented optimally, and the program strategy most widely utilized by taxpayers is tax whitening. The inhibiting factors in implementing the strategy to increase Motor Vehicle Tax revenue are: the economic condition of the community/taxpayers, the level of public awareness which is still very low in making tax payments, and the public's lack of utilization of developments in information technology in paying taxes.

Keywords: Strategy, Revenue, Motor Vehicle Tax

Introduction

Indonesia, as a developing country, is implementing national development in all aspects in order to achieve equitable prosperity and prosperity for society. In order to realize national development as stated in the 1945 Constitution, sufficient funds are required. The government as regulator and policy maker has given each region the authority to regulate and create its own economy so that it is hoped that each region, whether province, city or district, can independently support and provide funds to finance their respective economic activities. Each region must act effectively and efficiently as a full administrator, so that regional management is more focused and achieves predetermined targets. According to (Sinambela, 2014) original regional income comes from the distribution of original regional income, financial balance funds between the central and regional governments, regional loans and other legitimate regional income.

Sources of government financing funds can come from the tax or non-tax sectors. Currently, revenue from the tax sector is the basis for state revenue, especially in financing development (Hafsah, 2017). The main component of Original Regional Income is revenue originating from regional taxes and regional levies. As according to (Hanum, 2010) "Regional taxes are one of the sources of revenue at the North Sumatra Revenue Service, therefore it requires a budget or plan for revenue from regional taxes. The budget is created with the aim of being a tool for planning and monitoring so that tax revenues can be realized properly."

Motor vehicle tax is a tax on ownership and/or control of motor vehicles, while motor vehicles are all wheeled vehicles and their trailers used on all types of land roads which are

driven by technical equipment in the form of motors or other equipment whose function is to convert an energy resource into mechanical power. the motorized vehicles in question, including heavy and large equipment which in their operation use wheels and motors which are not permanently attached as well as motorized vehicles which are operated on water (Regional Regulation Number 2 of 2015 concerning Amendments to Regional Regulation Number 8 of 2010 concerning Motor Vehicle Tax).

Motor Vehicle Tax Revenue is one source of regional income. In order to achieve PKB revenues as expected, the management, guidance and administration of regional income sources needs to be improved by following regional developments (Irsan, 2022). (Assauri, 2016) Suggests that strategy is formulated as a goal to be achieved, an effort to communicate what will be done, how to do it, and to whom it will be communicated, and it is also necessary to understand why the performance results need to be assessed. In order to carry out regional development, each region requires quite a lot of funds, where these funds increase from year to year in line with the increase in population and community needs. The regional tax capacity of each region is an indicator of the government's readiness for regional autonomy. One of the regional taxes that has the potential to increase revenue is motor vehicle tax. For this reason, in response to this, the government has implemented several strategies as an effort to increase motor vehicle tax revenue. In an organizational or company environment, strategy has a very important role in achieving goals, because strategy provides direction of action and how these actions must be carried out so that the desired goals are achieved (Zulkafli, 2016).

Based on data obtained from the North Medan Samsat UPT starting from 2017-2021, the motor vehicle tax revenue target has increased every year, which is followed by the number of motor vehicle tax realizations which tends to increase. However, on several sides we can also see problems that occurred where in 2019 there was a decline in motor vehicle tax revenue and the motor vehicle tax revenue target was not achieved, as well as a discrepancy between the number of registered motor vehicles and the actual motor vehicle tax revenue received. Based on this phenomenon, the author wants to conduct research with the title "Analysis of Strategies for Increasing Motor Vehicle Tax Revenue at UPT Samsat North Medan"

Literature Review

Strategy

According to (Solihin, 2012) On Initially , concept strategy (*strategy*) is defined as method For reach objective . Beginning use draft strategy used d i in world military as method used commander war For defeat enemy in something war .

(Deangella, 2020) emphasizes strategy as planning and management which functions to show the direction and operational tactics of planning to be implemented by organizational leaders in achieving predetermined organizational goals.

From the various opinions above, it can be concluded that strategy formulation must pay attention to the goals and objectives to be achieved within a certain period of time. Apart from that, the organization must always interact with the environment where the strategy will be implemented so that the strategy does not conflict but is in line with and in accordance with environmental conditions which include the strengths and weaknesses of the organization.

Tax revenue

Law of the Republic of Indonesia No.12 of 2014 concerning Amendments to Law No.23 of 2013 concerning the State Revenue and Expenditure Budget for Fiscal Year 2014 Article 1 paragraph 3 states that, Tax revenues are all revenues consisting of domestic taxes and taxes international trade. This tax revenue is one source of financing state expenditures whose contribution is expected to increase in the future in order to achieve independence in state

financing. According to (Darmawan, 2018), tax revenue can be said to be income obtained by the government where the income comes from the people's taxes owed, where the funds received become state treasury which will later be used for government expenditure as much as possible with the aim of the prosperity of the people.

Vehicle tax

Vehicle motorized is all vehicle wheeled along with the coupling used in all type road land , and move it by equipment technique in the form of a motorbike or equipment others that work For change something source certain energy power become power motion vehicle motor vehicle concerned , incl tools heavy And tools big , deep the operation use wheel and motorbikes and No attached in a way permanent as well as vehicle water- operated motorbike .

According to Law no. 28 of 2009 Article 1 paragraph 12 concerning Regional Taxes and Regional Levy , explained that Tax Vehicle Motorized is tax on ownership and / or mastery vehicle motorized .

Method

This research uses a descriptive research approach with qualitative analysis. The research informant was a North Medan Samsat UPT tax officer. Data collection techniques use interview, observation and documentation methods. Data analysis was carried out through the stages of data reduction, data presentation and drawing conclusions.

Result and Discussion

Motor Vehicle Tax Revenue

Data on motorized vehicles at the North Medan Samsat office was taken from 2017 to 2021. The basis for determining motor vehicle tax targets obtained by the North Medan Samsat office is determined based on the decision of the Kadispendasu (Head of the North Sumatra Revenue Service) at each regional UPT . Below is the realization of motor vehicle tax at the North Medan Samsat Joint Office, presented in the following table:

Table 4.1
Target and Realization of Motor Vehicle Tax
2017-2021 UPT Samsat North Medan

	CLA TARGET (Rp)	REALIZATION OF PKB (Rp)	Achievements
2017	908.839.516.022	969.666.337.952	106.70%
2018	925.217.875.766	1,038,399,521,426	112.23%
2019	986.734.852.737	963,924,065,599	97.69%
2020	1,000,755,615,361	1,027,643,719,890	102.69%
2021	1,126,755,455,556	1,131,646,760,992	100.43%

From the data contained in table 4.1, it can be seen that in 2017 the motor vehicle tax revenue target was set at 908,839,516,022 with a realization of 969,666,337,952 and a percentage achievement of 106.70%, in 2018 the motor vehicle tax revenue target was set at 925,217,875,766 with realization of 1,038,399,521,426 and a percentage achievement of 112.23% , in 2019 the motor vehicle tax revenue target was set at 986,734,852,737 with a realization of 963,924,065,599 and a percentage achievement of 97.69% , in 2020 the vehicle tax revenue target motor vehicles is set at 1,000,755,615,361 with a realization of 1,027,643,719,890

and a percentage achievement of 102.69% , and in 2021 the motor vehicle tax revenue target is set at 1,126,755,455,556 with a realization of 1,131,646,760,992 and percentage achievement of 100.43% .

Interview Results on Strategies for Increasing Motor Vehicle Tax Revenue at the North Medan Samsat UPT.

Considering that Motor Vehicle Tax (PKB) revenue is highly relied upon to support Regional Original Income (PAD), it is necessary to optimize the collection of revenue sources.

Based on the results of the author's interview with Mr. Akhmad Ferdinand Siagian, S.Sos., M.AP as Head of Revenue Services I at UPT Samsat North Medan, when asked about the strategies carried out to increase motor vehicle tax revenue, he explained everything that related to strategies such as: Service Quality, Socialization, Tax Reduction, Tightening Sanctions and Superior Service Innovation.

Regarding Service Quality, he said that "The Service Quality provided by North Medan Samsat UPT in carrying out services to the community/taxpayers is good and optimal. "With the available Human Resources (HR), there are 62 employees from the Admin, Corrector and Staff sections."

Mrs. Sakinah, as one of those in charge of the administrative division, added, "In order to support the quality of service, the North Medan Samsat UPT also carries out training for employees which is carried out every 6 (six) months in the form of technical guidance training, seminars and training on regional taxes in order to increase effectiveness and work efficiency."

Regarding Socialization, Mr. Akhmad Ferdinand Siagian, S.Sos., M.AP. said, "In outreach activities to the public/taxpayers, the activities have been carried out optimally. In its implementation, we were given a Task Order at BAPENDASU to socialize about Motor Vehicle Tax (PKB). Especially at the North Medan Samsat UPT, outreach efforts were carried out at sub-district heads' offices, then distributing brochures to markets, red light intersections and also putting up banners. "Apart from that, BAPENDA also carried out outreach via radio, videotron and through social media such as Instagram." He also added, "with the effective implementation of socialization, it has had quite an impact on increasing Motor Vehicle Tax revenues at the North Medan Samsat UPT."

Based on the results of the interview regarding the Tax Whitening strategy, he said "The Tax Whitening Program will take place from 25 May - 30 September 2023 and its implementation has been considered effective. "This tax whitening is carried out in accordance with the Governor's Decree number: 188.44/340/KPTS/2023, where this tax whitening program is conveyed to the public or socialized by placing banners on the main roads, via radio and also social media."

He also added "This Tax Whitening Program is aimed at people/taxpayers who are in arrears on their taxes. With this whitening program, taxpayers only pay basic costs without fines. So this program really makes it easier for people to pay taxes.

Regarding Tightening Sanctions, he said "Tax sanctions exist because of tax arrears. Tax arrears occur when taxpayers do not make tax payments starting from the first time they buy a motor vehicle. Sanctions can also be imposed when there is a delay in paying taxes, namely in the form of fines. The fines imposed can come from Jasa Raharja, namely IDR 8,000 per day for motorbikes and IDR 35,000 per day for cars. "There are also fines imposed by DISPENDA where the percentage calculation for a day is the same as a month, namely 2% per month and 25% per year."

The next strategy is to provide superior service innovation. As stated in an interview by Mr. Akhmad Ferdinand Siagian, S.Sos., M.AP. "The superior service innovation form of North Medan Samsat UPT is the Dignified E-Samsat Application which can be accessed via mobile

phone. This superior service can provide convenience for taxpayers who are busy and do not have time to make tax payments directly to the Samsat office. "Through this superior service, taxpayers can pay their motor vehicle tax anytime and anywhere."

He also said that "the efforts of this superior service program have been very helpful in increasing revenue, especially Motor Vehicle Tax revenue."

Interview Results: Inhibiting Factors for Implementing the Strategy to Increase Motor Vehicle Tax Revenue (PKB) at the North Medan Samsat UPT.

In implementing the strategy, UPT Samsat North Medan collaborates with parties related to increasing tax revenues such as DITLANTAS POLDASU, North Sumatra Regional Government, namely the North Sumatra Regional Revenue Service (DISPENDASU), and PT. Jasa Raharja.

Regarding the inhibiting factors in increasing tax revenue, Mrs. Sakinah said that "the inhibiting factors in increasing Motor Vehicle Tax revenue are the economic condition of the community/taxpayers, the level of public awareness which is still very low in paying taxes, and the community's lack of utilization of technological developments . information in tax payments."

Discussion

Analysis of Motor Vehicle Tax Revenue at UPT Samsat North Medan

Tax revenue is income obtained by the government which comes from people's taxes. In maximizing the potential of motor vehicle tax in order to increase regional tax revenues, regional tax revenues or revenues, especially those originating from Motor Vehicle Tax (PKB), need to continue to increase the realization figures followed by conformity between the number of registered motor vehicles and the actual tax revenue figures. found at the North Medan Samsat UPT. The role of taxes has a very big influence on state revenues and is dominant in realizing state stability, so efforts and strategies must be made so that tax management can be carried out optimally.

Analysis of Strategies for Increasing Motor Vehicle Tax Revenue at the North Medan Samsat UPT.

The explanation of the strategies used to increase Motor Vehicle Tax (PKB) revenue is:

a. Service quality

Based on the results of interviews conducted by researchers with resource persons, it can be concluded that UPT Samsat North Medan continues to improve the quality of services to the community/taxpayers. Efforts to improve service quality are carried out by UPT Samsat Medan Utara by conducting personnel training which is carried out every 6 (six) months. The training takes the form of technical guidance training, seminars and training on regional taxes. This was done as an effort to improve the expertise of North Medan Samsat UPT employees in handling regional taxes.

b. Socialization

Based on the results of the researcher's interview with UPT Samsat North Medan, in order to increase motor vehicle tax revenue, UPT Samsat North Medan has conducted outreach about Motor Vehicle Tax (PKB) to the community/taxpayers of Medan City. The form of socialization carried out was by visiting sub-district heads' offices, then distributing brochures to markets, red light intersections and also putting up banners. The form of socialization carried out by BAPENDA North Sumatra is broadcasting via radio, videotron and via social media such as Instagram.

The ongoing outreach is an effort to increase public/taxpayer awareness and provide insight into why people have to pay taxes. By increasing people's insight into the importance of paying

taxes, it is hoped that people who have been unwilling to pay their motor vehicle taxes will be obedient in paying taxes so that Motor Vehicle Tax revenues will increase.

c. Tax Whitening

Based on the results of researchers' interviews with resource persons, the implementation of the Tax Whitening program which took place from 25 May - 30 September 2023 was considered effective. This tax reduction is carried out in accordance with the Governor's Decree number: 188.44/340/KPTS/2023.

d. Tightening Sanctions

Based on the results of interviews conducted by researchers with sources, it can be concluded that tightening sanctions on taxpayers who are in arrears or who do not pay their taxes is one of the efforts to increase Motor Vehicle Tax revenue where the sanctions obtained by taxpayers are in the form of fines.

e. Superior Service Innovation

UPT Samsat North Medan has the aim of extracting funds from the tax sector to support Regional Original Income (PAD) and provide easy service and comfort to taxpayers. For this reason, UPT Samsat North Medan continues to innovate superior services by utilizing information technology to achieve predetermined goals. Based on the results of interviews conducted by researchers, it can be seen that the superior service innovation published by North Medan Samsat UPT is the Dignified E-Samsat Application.

The Dignified E-Samsat service is a motor vehicle tax payment service through the banking system with online payments. There are several forms of service in the Dignified E-Samsat, including Motor Vehicle Tax (PKB) payment services, mandatory Road Traffic Accident Fund Contribution payment services (SWDKLLJ), as well as ratification of Annual Vehicle Registration Certificates (STNK) electronically using a smartphone. To ratify it, the public/taxpayer only needs to do it at the Samsat Office by bringing a receipt as proof of motor vehicle tax payment.

Analysis of Inhibiting Factors for Implementing the Strategy to Increase Motor Vehicle Tax (PKB) Revenue at the North Medan Samsat UPT

Various inhibiting factors in implementing the strategy to increase Motor Vehicle Tax revenue at the North Medan Samsat UPT will have the impact of not achieving the target for tax revenue. These things arise from many things, but often these factors are influenced from the external side, namely from the taxpayer himself.

Based on the results of interviews conducted by researchers with resource persons, the inhibiting factors in increasing Motor Vehicle Tax revenue are:

1. Community Economic Conditions/Compulsory Teaching .

Many people, especially motor vehicle taxpayers, still delay paying motor vehicle tax due to economic factors. As we know, the current economic conditions are very bad, marked by increasing prices of basic necessities which are not commensurate with people's current income. So they prioritize meeting their needs rather than paying motor vehicle tax.

2. The level of public awareness is still low

Even though there has been socialization regarding Motor Vehicle Tax, taxpayer awareness in paying their taxes is still relatively low. The public/taxpayers will have a level of awareness to pay taxes if taxpayers have knowledge about their rights and obligations as taxpayers and have knowledge about sanctions if they commit tax violations.

3. Society Does Not Utilize Information Technology Developments.

There are still many people who are not yet aware of the importance of following technological developments. Taxpayers who do not take advantage of technological developments in taxation tend not to receive news or information regarding taxes, including

Motor Vehicle Tax. Where if the public can utilize the technology provided, it will be very easy to receive information which will then make it easier for the public/taxpayers to carry out their tax obligations.

Conclusion

Based on the research results, it can be concluded that the strategies implemented such as service quality, socialization, tax relief, tightening sanctions and superior service innovation are good and effective in implementation. The strategy most widely used by the public/taxpayers is the tax whitening program. Tax whitening itself is a program to relieve administrative sanctions or also known as eliminating tax fines. Factors inhibiting the implementation of the strategy to increase Motor Vehicle Tax revenue at the North Medan Samsat UPT include: Economic conditions of the community/taxpayers, awareness of motor vehicle taxpayers who are still low in paying taxes, people not utilizing developments in information technology in paying taxes.

Based on the results of the research and discussion, the suggestions that researchers can give are as follows: It is hoped that the North Medan Samsat UPT will be better at implementing strategies or plans to increase Motor Vehicle Tax (PKB) revenues. It is hoped that the North Medan Samsat UPT and related parties will be able to maintain and prioritize strategies that influence the increase in Motor Vehicle Tax (PKB) revenue so that in the future it will be better and more effective in carrying out tax collection so that target achievement continues to increase, the North Medan Samsat UPT Office must further socialize the importance of paying taxes and socialize superior service programs to the public/taxpayers so that people have an understanding and willingness to pay their taxes, and the North Medan Samsat UPT Office must provide strict sanctions to the public/taxpayers so that no one is in arrears or does not pay motor vehicle tax.

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