

Evaluation Of Contribution, Effectiveness And Potential Motor Vehicle Tax Against Regional Original Income (PAD) Study In Tax And Retribution Management Agency North Sumatra Province Area UPT Samsat North Medan And South Medan

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ABSTRACT

This study aims to determine how much the contribution, effectiveness and potential of the Motor Vehicle Tax to the Regional Original Income (PAD) of North Sumatra Province, especially in UPT Samsat, North Medan and South Medan. This research uses descriptive qualitative method, exploratory research approach of case study by collecting data, taking meaning, and gaining understanding from the case to map an object relatively deeply. The results of the study show: First, the contribution of PKB to PAD for 2021 is 63.06% and is the largest contributor in the Very Good Contribution category, Second, the effectiveness of PKB receipts for North Sumatra Province is 98.88% with Effective Criteria, UPT Samsat Medan Utara is 100.43% with Very Effective criteria, while South Medan is 94.18% with Effective criteria. Third, the number of taxpayers who do not comply with paying their PKB is caused by the awareness factor or the character of the taxpayer, the Covid 19 pandemic, the vehicle is still not paid off at the financing company and the occurrence of traffic accidents. Fourth, the constraints of the South Medan Samsat UPT so that the PKB income has not been achieved, namely economic problems due to the covid 19 pandemic and the lack of awareness of taxpayers about the importance of paying their PKB on time because they feel they do not get direct benefits.

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1. INTRODUCTION

Regional Original Revenue (PAD) is one of the regional revenues where with the existence of these regulations, Regional Heads can increase PAD in order to reduce dependence on the central government.

This also has an impact on strengthening regional autonomy and discretion and becomes one of the indicators that determine the degree of independence of a region. The greater the Regional Original Revenue (PAD) of a region, the lower the level of dependence of the regional government on the central government.

The following is data on revenue receipts from the North Sumatra Province Regional Original Revenue from the official website of the North Sumatra Province BPPRD:

Table 1.1
Target and Realization of Regional Original Revenue of North Sumatra Province

Year	Target	Realization	%
2017	5.026.750.451.426	5.374.664.884.106	106.92
2018	5.694.830.401.554	5.824.116.317.372	102.27
2019	7.705.846.039.301	5.073.615.967.846	65.84
2020	4.926.456.652.305	5.071.597.922.390	102.95
2021	3.532.183.712.498	3.596.307.513.746	101.82

Source : Regional Tax and Levy Management Agency of North Sumatra Province

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Based on the data above, the achievement of North Sumatra Province Original Regional Revenue from 2017 to 2021, the average realization is above 100%. Only in 2019, the target compared to the realization is below 100%. If seen, this is due to a significant increase in the PAD Target in 2019.

Sources of regional income consist of financial sources, as follows: Regional Original Revenue (PAD), including regional taxes, regional levies, results of separated regional wealth management, and others. Balancing Funds, including Revenue Sharing Funds, General Allocation Funds, and Special Allocation Funds.

Regional taxes are divided into two parts, namely Provincial Taxes and Regency / City Taxes. One type of provincial tax is the Motor Vehicle Tax (PKB), which will be payable and must be paid by taxpayers who have the right and on behalf of motorized vehicles and are registered with certain Samsat.

Table 1.2

Number of Motor Vehicles for the year ended 31 Dec 2021 (units)

Technical Implementation Unit (UPT)	Number Of Vehicle 2021	% To Total Provincial Vehicles
North Medan	2.411.029 unit	34,29 %
South Medan	837.082 unit	11,91 %
Medan City	3.248.111 unit	46,20 %
North Sumatra Province	7.030.727 unit	100.00 %

Source: Central Bureau of Statistics (BPS)

According to the Central Statistics Agency, the Number of Motorized Vehicles by Technical Implementation Unit (UPT) and Vehicle Type (Unit) for North Sumatra Province, especially in North Medan Samsat UPT and South Medan Samsat have the highest number of vehicle units when compared to UPT in other areas. With the largest number of motorized vehicles, the city of Medan as the capital city of North Sumatra Province certainly makes a significant contribution to North Sumatra's PAD.

Table 1.3

PKB contribution to North Sumatra's PAD

Year	Realization PAD	Realization PKB	Contribution
2017	5.374.664.884.106	1.835.216.475.836	34,15%
2018	5.824.116.317.372	2.048.416.695.396	35,17%
2019	5.073.615.967.846	1.995.480.813.304	39,33%
2020	5.071.597.922.390	2.129.303.940.098	41,98%
2021	3.596.307.513.746	2.267.830.152.008	63,06%

Source : Regional Tax and Levy Management Agency of North Sumatra Province (processed)

Regional Original Income compared to Motor Vehicle Tax, the contribution of Motor Vehicle Tax to Regional Original Income continues to increase every year and is the largest revenue contributor to PAD. Achievement between Target and Realization of Motor Vehicle Tax is on average >100%. Although in 2021, the realization of the target is 98.88%, but the realization is Rp. The 2,267,830,152,008 contributed 63.06% to the PAD of North Sumatra Province in 2021.

The revenue contribution of PKB UPT Samsat North Medan and South Medan to PAD and PKB in North Sumatra Province is as follows:

Table 1.4

Contribution of PKB UPT Samsat North Medan and South Medan to North Sumatra PAD

Year	PAD Province	PKB UPT Income		PKB Contribution to Provincial PAD	
		North Medan	South Medan	North Medan	South Medan
2017	5.374.664.884.106	969.666.337.952	230.943.225.556	18,04%	4,30%
2018	5.824.116.317.372	1.038.399.521.426	235.088.787.147	17,83%	4,04%
2019	5.073.615.967.846	963.924.065.599	227.130.749.050	19,00%	4,48%
2020	5.071.597.922.390	1.027.643.719.890	249.689.681.069	20,26%	4,92%
2021	3.596.307.513.746	1.131.646.760.992	249.973.233.211	31,47%	6,95%

Source: Regional Tax and Levy Management Agency of North Sumatra Province and UPT Samsat North and South Medan (processed).

Table 1.5
 Contribution of PKB UPT Samsat North Medan and South Medan to PKB North Sumatra

Year	PKB Province	UPT PKB Income		UPT Contribution to Provincial PKB	
		North Medan	South Medan	North Medan	South Medan
2017	1.835.216.475.836	969.666.337.952	230.943.225.556	52,84%	12,58%
2018	2.048.416.695.396	1.038.399.521.426	235.088.787.147	50,69%	11,48%
2019	1.995.480.813.304	963.924.065.599	227.130.749.050	48,31%	11,38%
2020	2.129.303.940.098	1.027.643.719.890	249.689.681.069	48,26%	11,73%
2021	2.267.830.152.008	1.131.646.760.992	249.973.233.211	49,90%	11,02%

Source: Regional Tax and Levy Management Agency of North Sumatra Province and UPT Samsat North and South Medan (processed).

Based on the contribution data above, the North Medan Samsat UPT has a very large contribution to the PAD and PKB revenues of North Sumatra Province compared to the South Medan Samsat.

The increasing number of purchases of new motorized vehicles and used motorized vehicles, especially in the city of Medan, has resulted in the increase in the Motor Vehicle Tax (PKB) and the Transfer of Names for Motor Vehicles (BBNKB).

The collection system for Motor Vehicle Tax (PKB) and Motor Vehicle Transfer Fee (BBNKB) in Medan City is implemented in the One-Stop Single Administration System (SAMSAT). Payments by motorized vehicle taxpayers can be made at the regional treasury branch office in the One-Stop Manunggal Administration System (SAMSAT). There are 33 One-Stop One-Stop Administration System (SAMSAT) offices spread across every city and area of North Sumatra Province.

For the city of Medan, there are 2 Samsat Offices, namely the North Medan SAMSAT Office which is located at Jalan Putri Hijau No.14 and the South Medan SAMSAT Office which is located at Jl.Sisingamangaraja Km.5.5 Simpang Limun, Medan.

Table 1.6.
 Target and Realization of Motor Vehicle Tax of North Sumatra Province

Year	Target	Realization	%
2017	1.702.482.587.800	1.835.216.475.836	107.80
2018	1.750.758.714.765	2.048.416.695.396	117.00
2019	1.986.414.422.977	1.995.480.813.304	100.46
2020	2.060.552.596.410	2.129.303.940.098	103.34
2021	2.293.605.395.740	2.267.830.152.008	98.88

Source: Regional Tax and Levy Management Agency of North Sumatra Province

Table 1.7.
 Target and Realization of Motor Vehicle Tax Revenue at UPT Samsat North Medan

Year	Target	Realization	%
2017	908.839.516.022	969.666.337.952	106,69%
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%

Source: UPT Samsat North Medan

Table 1.8.
 Target and Realization of Motor Vehicle Tax Revenue at UPT Samsat South Medan

Year	Target	Realization	%
2017	210.464.807.508	230.943.225.556	109,73%
2018	220.357.036.445	235.088.787.147	106,69%
2019	223.900.569.243	227.130.749.050	101,44%

2020	231.619.850.037	249.689.681.069	107,80%
2021	265.415.695.760	249.973.233.211	94,18%

Source: UPT Samsat South Medan

In the table of targets and realization of Motor Vehicle Tax revenue at UPT Samsat North Medan and South Medan above, realization in South Medan Samsat in 2021 has decreased to 94.18% while for North Medan it has reached 100.43%.

As the provincial capital of North Sumatra, the city of Medan with a population of 2.44 million people, has great potential in contributing to Regional Original Income (PAD).

This can also be seen from the target and realization of the Motor Vehicle Tax at UPT Samsat Medan Utara and Medan Selatan which contributed significantly to PAD.

Table 1.9.
 Recap of Potential Arrears in Payment (Jan 1, 2021 – Dec 31, 2021)

UPT Name	Potential (units)	Arrears (units)	Pay (units)	% A unit in arrears	% Pay (units)
North Medan	2.411.029	1.692.950	718.079	70,22%	29,78%
South Medan	837.082	543.577	293.505	64,94%	35,06%
Medan City	3.248.111	2.236.527	1.011.584	68,86%	31,14%

Source: BPPRD North Sumatra Province Motor Vehicle Tax Section

It's just that even though the realization of PKB revenue in North Medan Samsat in 2021 reached 100.43% and South Medan 94.18%, the number of taxpayers who own motorized vehicles who have not paid Motor Vehicle Tax is very large in number and percentage, as shown in table 1.9. on.

Based on these data, very large number of taxpayers who own a motor vehicle but have not paid the vehicle tax at UPT Samsat North Medan and South Medan totaled 70.22% in North Medan and 64.94% in South Medan. This is certainly a big problem as well as potential for the 2 UPTs to increase their income from PKB.

From the above background, the authors are interested in conducting research with the title: "Evaluation of the Contribution, Effectiveness and Potential of Motor Vehicle Taxes on Regional Original Income (PAD) Studies at the Regional Tax and Levy Management Agency of North Sumatra Province UPT Samsat North Medan and UPT Samsat South Medan".

2. METHOD

2.1 Research Type

This type of research is descriptive qualitative research that understands a phenomenon about what is experienced by the research subjects. This research analyzes:

1. Evaluation Of Contribution,
2. Effectiveness And Potential
3. Motor Vehicle Tax Against
4. Regional Original Income (PAD)

1. Time and Place

This research was conducted at the Regional Tax And Levy Management Agency Of North Sumatra Province At UPT Samsat North Medan And South Medan. The research was conducted in February – April 2022

2. Research Methods

This study uses an exploratory research approach with a case study. The object of research is the Motor Vehicle Tax Revenue Report (PKB) UPT Samsat North Medan and South Medan, Regional Original Revenue (PAD) of North Sumatra Province for the 2017-2021 Fiscal Year. Data collection techniques in this study use documentation, observation, interviews. The data were analyzed using an interactive data analysis model by Miles and Huberman (1984), namely data reduction, data display, and conclusion drawing/verification.

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3. Research Chart



Figure 1. Research Chart

4. System Needs Analysis

Based on the description that has been explained, the research concept is then compiled which is a logical relationship from the theoretical basis and empirical studies which can be described as follows:

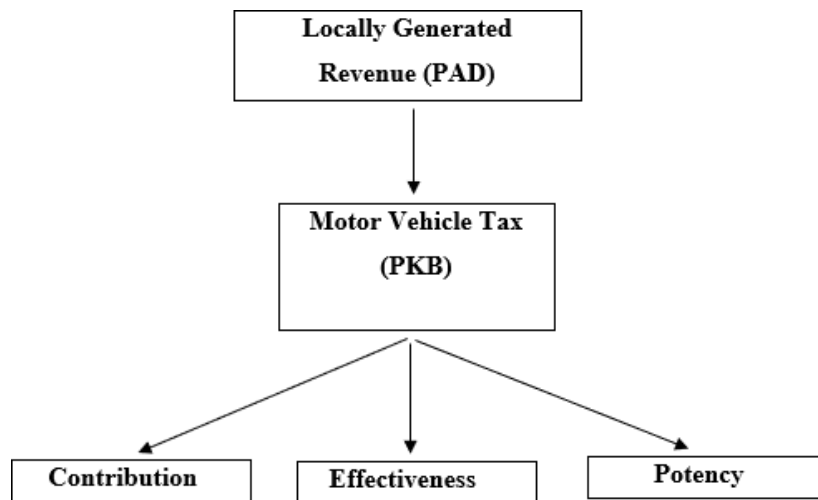


Figure 2.1. Framework of thinking

3. RESULT AND DISCUSSION

First, the contribution of PKB to PAD for 2021 is 63.06% and is the largest contributor in the Very Good Contribution category, Second, the effectiveness of PKB receipts for North Sumatra Province is 98.88% with Effective Criteria, UPT Samsat Medan Utara is 100.43% with Very Effective criteria, while South Medan is 94.18% with Effective criteria. Third, the number of taxpayers who do not comply with paying their PKB is caused by the awareness factor or the character of the taxpayer, the Covid 19 pandemic, the vehicle is still

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not paid off at the financing company and the occurrence of traffic accidents. Fourth, the constraints of the South Medan Samsat UPT so that the PKB income has not been achieved, namely economic problems due to the covid 19 pandemic and the lack of awareness of taxpayers about the importance of paying their PKB on time because they feel they do not get direct benefits.

4. CONCLUSION

1. The Regional Original Revenue of North Sumatra Province for 2021 is 63.06% from Motor Vehicle Tax. This contribution of 63.06% makes PKB the largest contributor to the PAD of North Sumatra Province with a very good category of contribution. Meanwhile, the contribution of PKB from UPT Samsat Medan Utara to PAD in 2021 is 31.47% with the criteria being quite good at contributing. Meanwhile, PKB UPT Samsat South Medan contributed 6.95% to PAD with the criteria of very little contribution. The contribution of these 2 UPT Samsat to the North Sumatra Province PKB was 49.90% for the North Medan Samsat UPT and 11.02% for the South Medan Samsat UPT.
2. The PKB Revenue Target of North Sumatra Province in 2021 when compared to its realization, which is 98.88% with effective criteria. The effectiveness at UPT Samsat North Medan in 2021 is 100.43% with very effective criteria. While the effectiveness in South Medan in 2021 is 94.18% with effective criteria. However, to measure the effectiveness of the outlets, the level of effectiveness cannot be measured because the outlets do not have targets. The gap in PKB acceptance that is quite far between North Medan and South Medan Samsat UPT is due to the complete service at North Medan Samsat UPT as the first Samsat UPT in North Sumatra Province, so that it is easier for the community to take care of all their vehicle needs in just one place. In addition, the lack of socialization of the existence of other UPT Samsat because people have been accustomed to UPT Samsat North Medan. The socialization activities carried out by UPT Samsat North Medan are also mostly through brochures, newspapers, counseling at UPT and so on.
3. The number of taxpayers who do not comply with paying the Motor Vehicle Tax is caused by the Awareness or Character of the Taxpayer, the existence of the Covid 19 pandemic, the vehicle is still not paid off at the financing company and the occurrence of traffic accidents. The absence of strict sanctions against taxpayers in arrears is also one of the causes of the high number of taxpayers in arrears. As a result of this, there is still quite a lot of potential to increase revenue from Motor Vehicle Taxes, especially at UPT Samsat North Medan and South Medan.
4. Obstacles faced by UPT Samsat South Medan so that the PKB income has not been achieved are economic problems due to the covid 19 pandemic and the lack of awareness of taxpayers about the importance of paying their PKB on time because they feel they do not get direct benefits.

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