

Analysis of the Challenges of Motor Vehicle Tax Revenue at the Technical Service Unit Office Revenue

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ABSTRACT

Tax is one of the main sources of revenue for a country that is paid by the public. Taxes are also collection fees that can be imposed by the government based on the provisions of tax laws and regulations. The research method is qualitative deductive. Data collection techniques are observation, interviews, and documentation. The analysis technique used is data collection, data reduction, data presentation, and concluding. The results of the study explain that several factors that cause the first less than optimal motor vehicle tax receipts are community compliance whereas in Maros district the level of community compliance with motor vehicle tax payments is still low, as evidenced by the number of vehicles that do not re-register. Furthermore, the performance of the officers who were assessed was still lacking in discipline and the last one was the target that was too high so that it was very difficult for the Maros Revenue Unit to realize it by the end of the year. The research can be used as a reference in analyzing the challenges of motor vehicle tax receipts because previous research focused on the motor vehicle tax revenue services system at the Technical Services Unit Office Revenue.

Keywords: Tax, tax revenue, challenges

INTRODUCTION

The state development process is a continuous process and is carried out in a planned manner in line with changes to improve the quality of life through the implementation of various activities based on predetermined plans (Mahi & Trigunarso, 2017). To improve all development sectors that have been implemented so that they can run according to the plan to raise the standard of living of the community and support government programs to be carried out sustainably, the government requires substantial funds (Mangoting & Sadjiarto, 2013). The role of the local government is also very necessary to find out the funds needed to improve regional development because it is the local government who knows better the condition of the area (Sigalingging & Warjio, 2014).

Taxes are a very important source of state revenue that supports development programs and originate from within the country (Shah, 2018; Wati et al., 2015). Therefore, taxes greatly determine the size of the capacity of the state budget in financing state expenditures, both for development financing and for routine financing (Wati et al., 2015; Tinri, 2018). Plus because there Law Number 23 of 2014 concerning Regional Government which aims to make local governments in implementing regional autonomy more independent in their respective regions and less towards the center, then a series of efforts are needed to increase the existing tax objects.

According to Djajadiningrat quoted by Priantara & Supriyadi (2011) Taxes are the obligation to surrender part of wealth to the state treasury due to a condition of events or actions that give a certain position but not as punishment according to the regulations set by the

government and can be forced but there is no direct reciprocal service from the State, to maintain general welfare.

Motor Vehicle Tax is one type of tax that has the greatest potential in contributing to Regional Original Income which can ultimately affect Regional Revenue. Motor Vehicle Tax is one type of tax that has the greatest potential in contributing to Regional Original Income which can ultimately affect Regional Revenue. Motor Vehicle Tax has the greatest potential because currently, transportation is a necessity for the whole community. Transportation is a demand and necessity for people in everyday life because it makes it easier for people to carry out daily activities.

Transportation is currently growing rapidly, not only public transportation but also private transportation. Today's society chooses to own a private vehicle with considerations of convenience and efficiency. Moreover, the many conveniences provided by several parties who provide credit, which can facilitate the public in purchasing private vehicles. This is one of the factors that motor vehicle tax revenue is higher than other provincial tax revenues. At the Maros Revenue Technical Service Unit Office, motor vehicle tax revenues from 2021 to the third quarter are still at 65% of the target set from what should have been 75% in the third quarter, so reaching 100% at the end of the year is very difficult.

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Based on the description that has been presented, this study aims to determine the problems that occur in motor vehicle tax receipts at the Maros Revenue Unit. The author conducted this study to determine the factors causing the less than optimal motor vehicle tax revenue at the Maros Revenue Unit.

METHOD

This research was conducted from October to November 2021 in Maros Regency, South Sulawesi Province. This type of research is qualitative deductive. This approach was chosen because this research departs from several theories and qualitative choices. After all, all the

theories used in this study are not intended to be tested, but as a guide in determining the context and focus of the research. (Sugiyono, 2017). This type of research was chosen because the researcher wanted to develop in-depth interviews to describe the optimization of motor vehicle tax revenues at the Office of the Revenue Unit for the Maros region. Data collection techniques are observation, interviews, and documentation. The analytical techniques used are data collection, data reduction, data presentation, and concluding (Miles et al., 2014).

RESULT AND DISCUSSION

Since the enactment of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, the motor vehicle tax was transferred to the provincial tax. The motor vehicle tax collection process itself is carried out at the Samsat Joint Office involving three government agencies, namely: the Regional Revenue Service, the Republic of Indonesia Police, and PT. (Persero) Jasa Raharja Loss Insurance. The Samsat office itself was established in every district in South Sulawesi Province. One of them is in Maros Regency.

The implementation of motor vehicle tax collection at the Maros Revenue Unit Office, is by service standards, meaning that the procedures and service procedures are by the government policy lines that have been set. It can be seen from the standard procedure carried out by the taxpayer is, at the maturity date of the motor vehicle tax payment period as stated in the Tax Notice/Vehicle Number, the taxpayer is asked to fulfill his obligation to pay motor vehicle tax. And the motor vehicle tax payment process, Vehicle Number validation can be completed in less than an hour from the time of registration. The motor vehicle tax itself is paid once a year while the Vehicle Number is valid for 5 (five) years but is ratified every year at the same time as the motor vehicle tax is paid.

However, the collection process itself certainly has many obstacles that can affect motor vehicle tax revenues which of course do not reach the targets that have been set. This is proven from data on motor vehicle tax receipts at the Maros Revenue Technical Service Unit office according to the table below:

Table 1.
Realized Data on Vehicle Tax Receipts for January-September

Number	Month	Reception
1	January	3,160,335,445
2	February	3,417,787,324
3	March	3,723.816,475
4	April	2,202,872,555
5	May	2,038,914,525
6	June	2,274,665,135
7	July	3,520,202,260
8	August	3,684,889,773
9	September	3,360,940,100
Total		27,384,423,592
Target		42,329,935,000
Remaining Target		13,945,511,408
Percentage		65.06%

Source: Data Collection of Maros Revenue Technical Service Unit

From the data in table 1, it shows that motor vehicle tax revenue at the Maros Revenue Technical Service Unit office until the third quarter was still at 65% from what it should have been in Quarter 3 which had reached 75%. This is caused by several factors, including:

Community Compliance

According to Supriadi, (2013) and Pratiwi & Setiawan, (2014), stated that taxpayer awareness has a positive effect on taxpayer compliance. Taxpayer awareness of taxation is a feeling that arises from within the taxpayer for his obligation to pay taxes sincerely without any element of coercion. With high tax awareness, taxpayer compliance with their tax obligations can increase. Tax compliance is a condition when the taxpayer understands or tries to understand all the provisions of the tax laws and regulations, fills out tax forms completely and, calculates the amount of tax payable correctly, and pays the tax due on time (Cindy & Yenni, 2013).

Maros Regency, the level of compliance and public awareness of the obligation to pay motor vehicle taxes are still relatively low, this is evidenced by data on vehicles that do not re-register.

Table 2.
Vehicle Data Not Re-registered January – September 2021

Number	Month	Wheels 2	Wheels 4
1	January	1295	206
2	February	1258	197
3	March	1433	241
4	April	1663	327
5	May	1913	293
6	June	1711	266
7	July	2032	316
8	August	2336	337
9	September	2565	377
Total		18,734	3.036

Source: Maros Revenue Technical Service Unit Data Collection, 2020

The data from table 2 shows that every month many vehicles are not re-registered or are not paid for the motor vehicle tax on average per month is 2,081 units for 2-wheeled vehicles and 337 units for 4-wheeled vehicles.

From the results of the author's research and interviews with several communities, the community's disobedience is caused by several factors including the vehicles used are rarely used as stated by Mr "S" who explained that his two-wheeled vehicles (motorcycles) are rarely used, for motor vehicle registration. it's also gone. (Interview on 27 October 2021)

Another factor that causes people's non-compliance is vehicles that are already in arrears with a large number of payments making it difficult for people to pay. This was expressed by Mr "HS" who explained that the vehicle he was using had been in arrears for 4 years. Actually, there is a desire to pay the tax, but because it has been in arrears for a long time and the tax payments have also been multiplied, so maybe later you can change the vehicle plate or if you want to sell it later, the tax will then be taken care of. (Interview on 27 October 2021).

In contrast to people who do not comply with taxes, the obligation to pay vehicle taxes is important, it is beneficial for people who are obedient to paying taxes, this was conveyed by "CF" who explained that as people who enjoy development, paying vehicle taxes is a mandatory obligation. must be paid on time, in addition to fulfilling obligations also paying taxes to make motorists calm in driving, even though there are raids. (Interview on 27 October 2021).

Apparatus Performance

It is undeniable that employee discipline is also one of the inhibiting factors for motor vehicle tax revenues, namely that employee discipline in providing services is also less than optimal. The actual service hours start from 08.00 WITA to 17.00 WITA. However, in reality, there are still many employees who arrive late and often delay their main work at the Samsat outlets and shops. This is expressed by "S" which explains that the thing that is most often encountered in evaluation meetings is related to employee discipline issues at work, however, in reality, there are still some employees who come late to the office so that the service is slightly disrupted. (Interview on October 8, 2021)

In addition to the late employee factor, another factor that causes problems with employee performance is the lack of a sense of responsibility for their respective jobs. This is caused by several factors as stated by "AS" who said that he still did not understand what exactly had to be done, besides that, there were also employees who did not understand how to operate computers, so employees sometimes still asked for help from employees who others to help him complete his work. (Interview on October 21, 2021)

High Goals

The target of motor vehicle tax revenue at the Maros Revenue Technical Service Unit office is always changing every year. However, in 2021, the target set by the government is very high, this is proven by the data in the table below:

Table 3.
Targets and Revenue of Motor Vehicle Taxes at Technical Service Unit Revenue Maros

No	Year	Target	Reception
1	2016	29,546,550,000	28,923,590,857
2	2017	34,638,980,000	32,573,859,824
3	2018	35,105,455,000	32,981,839,889
4	2019	38,890,849,000	38,746,810,100
5	2020	40,748,453,000	38,948,930,500
6	2021	42,329,935,000	

Source: Data Collection of Maros Revenue Technical Service Unit

Based on table 3, shows that the target set by the government for motor vehicle tax revenues is always changing and for 2021 this target is considered very high, especially during the COVID-19 pandemic which also affects the community's economy so that it also affects motor vehicle tax revenues.

DISCUSSION

Community Compliance

Community compliance is the main factor that becomes a problem with motor vehicle tax receipts in Maros Regency, while the cause of public disobedience to pay Motor Vehicle Tax is vehicles that are rarely used so that people do not care about taxes, vehicles that are in arrears for a long time are very difficult to pay for. payment, and the consequences of Covid 19 which greatly affected the economy of the people in Maros Regency.

Based on the results of the interviews that have been described, the head of the Maros Revenue Unit said that the socialization activities that gathered the community could not be carried out, but socialization through social media could be maximized and disseminated directly to the community through the door to door activities. The obligation to pay taxes for the community is important for the continuity of regional development. That way people are expected to be more obedient in paying their vehicle taxes. The role of the Maros Revenue Technical Service Unit in disseminating motor vehicle tax payments to the public is expected to be a solution for people who do not comply with taxes. In research Hardiningsih & Yulianawati, (2011) argues that the lack of public willingness to pay taxes cannot be separated from the lack of knowledge, understanding, perception, and tax services themselves on taxes. The attitude of the taxpayer assumes that tax is a wasted expenditure. This is one of the factors that hinder and reduce the awareness of taxpayers in carrying out their tax obligations.

Apparatus Performance

Service officers should have a high sense of responsibility and a professional spirit in providing the best service to the community so that motor vehicle tax revenues at Technical Service Unit Maros can be maximized (Rohendi, 2011). Based on the results of the interview, it shows that several factors affect the lack of responsibility and performance of employees for their work, namely there are still employees who are less comfortable in their positions in the office and lack of understanding of their duties and responsibilities.

The role of the Government to maximize the performance of employees at regional revenue agencies, especially in the Maros Revenue Unit, is to provide rewards in the form of sufficient incentives for employees by the statement "S" which states that employees expect to receive reasonable rewards so that employees do their work optimally and can play an active role in serving the community. (Interview on October 9, 2021)

Based on the results of the interviews that have been described, it shows that giving rewards in the form of incentives to employees is expected to be able to improve employee performance to maximize motor vehicle tax revenues at the Maros Revenue Technical Service Unit Office.

High Goals

Target in the Big Indonesian Dictionary means goals, targets that have been set to be achieved. In the world of work, the target is very important to measure the ability of the institution or agency as well as the performance of employees (Diefendorff & Seaton, 2015). The target is set with several considerations and existing conditions. Every year the government also sets a

target for motor vehicle tax receipts in each Technical Service Unit Revenue. This is what causes employees who are within the scope of Technical Service Unit Revenue to work hard to achieve the targets that have been set. The Technical Service Unit target for Maros Regency's revenue always changes every year and in 2021 the Technical Service Unit target is 42,392,935,000. The target number is higher than the previous year.

CONCLUSION

Motor Vehicle Tax Receipts at the Maros Revenue Technical Service Unit office in 2021 still have not been able to reach the target that has been set. In the third quarter, the amount of motor vehicle tax revenue was still at 56.06%, which should have been at 75%. This is caused by several factors, the first being the public's lack of concern for the obligation to pay motor vehicle taxes, this is proven by the fact that there are still many taxpayers who do not re-register or validate motor vehicle taxes. The second factor is the performance of the apparatus which is considered to be still lacking in discipline, this is proven by the fact that there are service officers who come late and often delay work.

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