



Tax object data processing and taxpayer determination in improving pbb target achievements at Purwakarta

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ARTICLE INFO

Article history:

Received Jan 29, 2024

Revised Feb 05, 2024

Accepted Feb 16, 2024

Keywords:

Achievement of PBB Target;
Determination of Taxpayer;
Tax Object Data Processing.

ABSTRACT

This research aims to analyze Tax Object Data Processing and Taxpayer Determination in Increasing the Achievement of PBB Targets at the Purwakarta Regency Bapenda. The data sources in this research were obtained from observations, interviews and documentation. The number of informants involved in this research was 4 people, they were the Head of Purwakarta Regency Bapenda, Head of Billing Division, Head of PBB-P2 Determination Agency, PBB Assessment Data and Information Manager and Collector. The research findings show that the processing of tax object data and determining taxpayers in Purwakarta Regency is quite good because it is proven that tax processing has an important role in managing taxation and increasing the achievement of PBB targets. And it is proven that this achievement from 2018 – 2023 continues to increase. Strategy for processing tax object data and determining taxpayers in increasing the achievement of PBB targets at the Purwakarta Regency Bapenda with steps such as direct service to the community through "pick up the ball" activities in sub-districts, socializing the use of tax payment applications as well as making PBB payments mobile via various platforms such as banks, the Siceupol application, PT POS Indonesia, Alfa Mart, Traveloka, Tokopedia, OVO, and Bukalapak, are very relevant to achieving PBB targets. The PBB fine elimination program was also carried out to increase tax payments and provide convenience to taxpayers. The evaluation carried out also helps in monitoring and improving tax target achievements.

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1. INTRODUCTION

There are several reasons behind this research problem, including: not achieving the tax target. One of the main problems faced is the failure to achieve regional tax revenue targets, especially PBB-P2, as set (Wicaksono et al., 2022a); (Prawita & Lutfi, 2021). This indicates the low effectiveness of management and taxpayer compliance in paying taxes which should be a source of income for local governments (Akmal et al., 2022). Untidy data is also a cause related to tax object data processing. Data inaccuracies, input errors

and data inconsistencies can cause errors in determining the tax object and the amount of tax that must be paid. This error can cause financial losses for related parties such as taxpayers or local governments. (Sibagariang, 2020);(Sotarduga, 2020).

Limited resources, including budget, technology and human resources, are obstacles in increasing the effectiveness of tax object data management and taxpayer compliance. Lack of resources can affect the quality of services provided to taxpayers and efficiency in data management. Lack of Taxpayer Awareness and Compliance: Some taxpayers may not have sufficient awareness of their obligations to pay taxes or are less compliant in paying taxes. This lack of awareness and compliance can lead to low levels of tax revenue.

Inadequate management of tax object data can present data security risks. Weak data security can leave data vulnerable to hacking or leaks, threatening the privacy and integrity of tax data. Lack of System Integration, this problem is related to the lack of coordination and integration between the systems used by related parties, such as Bapenda and other related agencies. Lack of system integration can cause difficulties in managing tax object data effectively and efficiently. Social and economic factors also influence the achievement of PBB-P2 targets (Wicaksono et al., 2022b); (Utiahman et al., 2016). Social and economic inequalities between countries can become obstacles in achieving PBB-P2 targets. Richer and more developed countries have better access to the resources and technology needed to achieve targets, while poorer and less developed countries may face difficulties in achieving these targets (Syapsan et al., 2020).

Changes in tax policy or law (Lubis et al., 2023), can also affect the determination of tax objects. Apart from that, differences in interpretation of the definition of tax objects or the use of different regulations can also cause difficulties in determining tax values, including climate and environmental changes that can also become obstacles in achieving the PBB-P2 target. Climate change can cause environmental damage, natural disasters and reduced agricultural productivity, all of which can hinder efforts to achieve PBB-P2 targets related to food security and natural resources (Susilawati et al., 2023); (PerBup, 2017).

Although there have been many studies on tax object data processing (for example Pertiwi, et al, 2014), some research results state that tax targets are not achieved due to lack of information or counseling by the government to the people, leaked tax collection and personal environments such as lack of money, laziness and so on (Nurbudiwati, et al, 2022). Therefore, this article wants to prove the achievement of data processing in Purwakarta Regency. The implication of this study focuses on the processing and determination of taxpayers to improve the tax achievement.

2. RESEARCH METHOD

The research method used in this study is qualitative with a graphic subjective exploration approach. This research aims to describe the phenomena that occur in processing tax object data and determining taxpayers in order to increase the achievement of PBB targets. The type of research used is descriptive, which describes ongoing communication strategies through presentation, analysis and interpretation of data. This research uses qualitative data, namely data collected in the form of words or images, not numbers (Creswell, 2014).

Data sources in this research come from various sources, including photos, video recordings, personal documents, memos, field notes, interview transcripts, and other official records. Information is obtained through interview procedures with witnesses related to the problem being studied, both written and verbal questions. Apart from that, data sources also involve information from books, literature, brochures and articles related to the research subject.

The research design used is qualitative with a focus on general principles and socio-cultural indicators to obtain a representation of the events studied. The data analysis method involves data reduction steps, data modeling/data presentation, and drawing conclusions from the collected data (Arikunto, 2010).

The research subjects were individuals around the Purwakarta Regency Bapenda, including the Head of the Regional Revenue Agency, Head of the Billing Division, Head of the PBB P2 Determination Division, PBB Assessment Data and Information Manager, and Collectors. Meanwhile, the research object is the data processing process for PBB-P2 tax objects, which includes land and/or buildings owned, controlled or utilized by individuals or entities (Website, 2020).

Data collection methods involve observation techniques through field visits, in-depth interviews with relevant sources, and literature studies to collect data from various relevant sources. In data analysis, the author used Nvivo 12 Plus *software* to carry out data reduction, namely selecting, focusing, simplifying and abstracting raw data. The data is then presented in coordinated models, such as matrices, graphs, networks, and charts. Conclusions are drawn based on verification of data that has been collected since the beginning of information collection (Budiastuti & Bandur, 2018).

3. RESULTS AND DISCUSSIONS

3.1 Result

a. Validity

The results of data analysis show that the ideas of legitimacy and dependence in subjective exploration have been understood by many experts in various fields, such as mental examination, schooling, and sociology. Legitimacy is defined as the truth or trustworthiness of a depiction, final result, explanation, or understanding in research. Validity in subjective examination is related to the accuracy of the exploration technique so that the exploration results can be relied on as the overall truth.

Subjective examination experts have provided several techniques to achieve legitimacy, such as legitimacy within subjective exploration, legitimacy beyond subjective exploration, unwavering quality, and confirmability.

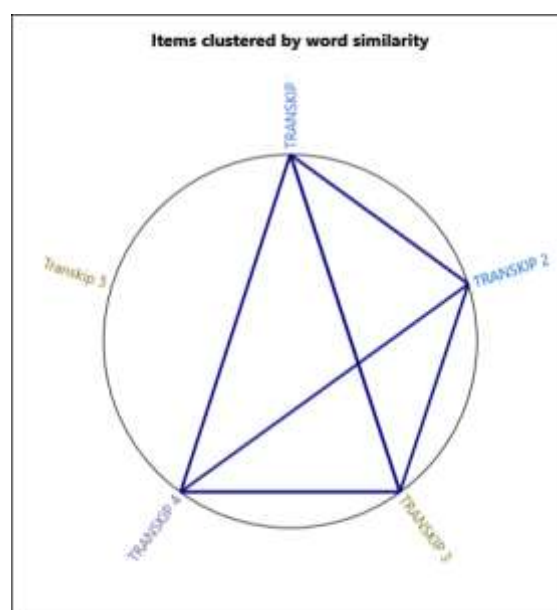


Figure 1. Validity Results

government uses tax objects as the basis for calculating the amount of tax that must be paid by taxpayers.

Taxes on tax objects are usually determined based on applicable tax regulations and may differ between countries, regions, or the type of tax applied. Management and determination of PBB requires analysis of data relating to tax objects and taxpayers to achieve legitimacy and trustworthiness in research results.

3.2 Discussion

An overview of tax object data processing in increasing the achievement of PBB targets at the Purwakarta Regency Bapenda based on the results of interviews regarding tax object data management at the Purwakarta Regency Bapenda reveals several important points: 1) Tax objects include everything that can be used as a tax target, whether in the form of circumstances, actions, or events; 2) The importance of collecting data regarding tax objects to obtain the most current and updated tax data, so that regional income is optimal; 3) The approach to data collection can be carried out using sampling or scoping immersion study's methods to obtain the latest and most accurate results; 4) Types of data collected include quantitative data, qualitative data, interval data, ratio data and ordinal data; 5) Tax data management needs to be in accordance with existing archival regulations and can be synchronized with the cloud system for easy access (Portal, 2022).

The initial step in processing tax data is to review the applicable regulations and draw samples of tax data to be calculated in accordance with the relevant tax provisions, so education about tax procedures is needed to overcome obstacles in processing tax data. The use of software-based technology that is automatic and has standard rules and calculations related to taxes is very helpful in managing tax object data. Regular monitoring, auditing and cross-checking of vendors providing related services is important to ensure compliance in tax data processing (Mardiasmo, 2016).

The tax object data processing system is very helpful in tax policy, making it easier to compare data and access relevant information. The use of the SIP-PBB application and other technology can improve tax data management and make more focused decision making. Even though there are still several problems with PBB tax, with the use of appropriate technology, PBB management and services can be improved. In addition, the importance of collecting up-to-date and detailed tax object data is an important basis for determining appropriate taxes and making effective tax policies.

Overall, processing tax object data and determining taxpayers in Purwakarta Regency has an important role in managing taxation, increasing the achievement of PBB targets, and supporting development and public services in the area (Budiman dan Wijayanti, 2019);(Mulyana, 2017).

The results of interviews regarding the description of determining taxpayers in increasing the achievement of PBB targets at the Purwakarta Regency Bapenda show several important points: 1) Field verification is needed to obtain additional information regarding tax objects. This information can be obtained through local residents, village officials, or village officials; 2) Tax officials do not have the authority to declare land ownership. The job of the land office is to issue land certificates. The authority of the tax officer is related to the issuance or arrangement of Tax Notices Due (SPPT) for the tax value of the object; 3) Tax object data can be stored through the application or by archiving the data properly. The security and accuracy of tax object data needs to be considered for efficient data processing; 4) Field verification and assessment of tax objects need to be carried out in accordance with applicable assessment rules to ensure the validity of the data and tax value determined (Widayana, 2018).

The challenge in processing tax object data is the misuse of data by irresponsible parties. To overcome this, careful field surveys or verification can be carried out to ensure the validity of the data.

Overall, field verification is an important step in collecting additional information regarding tax objects. It is important to understand the limits of the tax officer's authority regarding land ownership. Processing tax object data requires care in storing and securing the data and appropriate assessments need to be carried out. Challenges in data processing can be overcome by conducting field surveys or careful verification to ensure the validity of the data and minimize misuse of data by irresponsible parties.

Achievement of PBB targets at Bapenda Purwakarta Regency. The results of interviews regarding the achievement of PBB targets at the Purwakarta Bapenda include several strategic steps: 1) Comparing potential against the set tax targets; 2) Carry out increases in NJOP and adjustments to applicable regulations; 3) Anticipate so that the incident does not occur; 4) Continue to make innovation breakthroughs in electronification and digital which can make it easier for taxpayers to carry out their obligations; 5) Carry out field intensification and extensification; 6) Adjust the value of the tax object in accordance with the fair market value; 7) Excavate potential directly by visiting the Taxpayer concerned and collecting data on tax objects directly; 8) Take a ratio approach by looking at last year's PBB target; 9) Actively carry out the exploration of potential new PBB tax objects and actively carry out collections from Taxpayers who have not paid their obligations; 10) Organize a program to eliminate PBB fines and pick up the ball to increase land and building tax payments.

Internal factors that influence the achievement of PBB targets are public awareness of paying taxes, the existence of public services that make it easier for people to pay taxes, and socialization of the use of applications to make things easier for the public. External factors that influence the achievement of PBB targets have not been mentioned in the interview results (Nurbudiwati, et al., 2022).

Apart from that, the author's observations regarding SPPT for 2018 - 2023 show the total number of SPPT and tax assessments for those years, including data based on sub-districts in Purwakarta Regency.

Table 4.9 Total SPPT for 2018 - 2023

YEAR	TOTAL SPPT		DETERMINATION	
	BEGINNING	END	BEGINNING	END
2023	455,037	460,922	99.492.556.916	103.738.109.622
2022	446.372	457.934	87.995.379.293	91.431.790.976
2021	444.067	452.316	88.100.174.875	90.878.832.990
2020	440.670	447.941	87.789.655.105	90.550.746.716
2019	433.623	444.480	74.610.213.302	77.833.921.759
2018	429.740	438.088	75.993.456.321	77.130.051.605

The results of previous research state factors that cause the PBB revenue target to not be achieved, such as cultural or historical reasons, lack of information or counseling by the government to taxpayers, leaky tax collections, and the personal environment which includes lack of money, laziness, and direct government marketing (Tarigan, KW., 2013).

Overall, strategic steps from the results of interviews and observation data regarding SPPT can help the Purwakarta Regency Bapenda in achieving the PBB targets set. The factors that influence the achievement of PBB targets need to be understood and addressed to increase the effectiveness and efficiency of the tax process.

The strategy for processing tax object data and determining taxpayers in increasing the achievement of PBB targets at the Purwakarta Regency Bapenda with the steps conveyed in the interview, such as picking up the ball, eliminating fines, and socializing the use of tax payment applications, is very relevant to achieving PBB targets. The evaluation carried out also helps in monitoring and improving tax target achievements. And the consequence if the taxpayer does not fulfill his obligations is a fine of 2% per month from the PBB bill. This is regulated in Minister of Finance

Regulation Number 78/PMK.03/2016 concerning Procedures for Issuing Land and Building Tax Bills.

The strategy used to achieve PBB targets according to informants includes direct services to the community through "pick up the ball" activities in sub-districts, as well as making PBB payments mobile through various platforms such as banks, Siceupol applications, PT POS Indonesia, Alfa Mart, Traveloka, Tokopedia, OVO, and Bukalapak. The PBB fine elimination program was also carried out to increase tax payments and provide convenience to taxpayers.

Efforts made to increase the achievement of PBB targets in the next period are by optimizing programs that have been carried out currently. Apart from that, adjustments in determining the sales value of tax objects need to be made to create equality in tax payments. Socialization to the public is also important so that they are more aware of paying taxes, while providing convenience in payments and transferring taxpayers' names can be supporting factors.

Tax object data processing is carried out by processing and storing it through the SIP-PBB application. This application has complete features and supports clear techniques, including technical guidance, feature adjustments, and needs for processing tax object data. This has been done in purwakarta Regency.

Overall, the results of the interviews show the importance of optimizing existing programs, adjustments in determining the selling value of tax objects, as well as outreach to the public to increase awareness in paying taxes. Tax object data processing also needs to be carried out using the SIP-PBB application to facilitate data access and management. It is hoped that all these efforts will help in achieving the UN targets in the next period. in accordance with government regulations (Minister of Finance, 2021).

From the results of the analysis above, the tax expert explained that: The Land and Building Tax (PBB) Strategy is none other than because the object covers the entire land and buildings is none other than because the object covers all the land and buildings within the territory of the Unitary State of the Republic of Indonesia (NKRI) (Mardiasmo, 2016).

4. CONCLUSION

The processing of tax object data and determining taxpayers in Purwakarta Regency is quite good because it has been proven that tax processing has an important role in tax management and increasing the achievement of PBB targets, which in turn can support development and public services. Tax object processing in Purwakarta Regency already uses information technology which can help in increasing the efficiency and effectiveness of tax management. Problems in PBB tax and data improvement are still the focus of attention, but with the use of the right application, decision making and tax collection can be done more focused. There are still problems with PBB tax, such as cases of multiple owners, difficulties in billing local owners, and data problems need to be improved.

Collecting accurate and detailed tax object data is an important basis for determining appropriate taxes and making effective tax policies. By carrying out field verification, Bapenda can obtain more accurate and up-to-date tax object data, so that it can calculate the appropriate tax value and increase the achievement of PBB targets.

Using a good application or archiving system helps Bapenda manage tax object data efficiently, makes monitoring easier, and ensures data accuracy. It is proven that the total SPPT from 2018 – 2023 continues to increase: 2018 (77,130,051,605); 2019 (77,833,921,759); 2020 (90,550,746,716); 2021 (90,878,832,990); 2022 (91,431,790,976); 2023 (103,738,109,622).

Strategy for processing tax object data and determining taxpayers in increasing the achievement of PBB targets at the Purwakarta Regency Bapenda with steps such as: 1)

Direct service to the community through "pick up the ball" activities in sub-districts; 2) Socialization of the use of tax payment applications and making mobile PBB payments through various platforms such as banks, Siceupol applications, PT POS Indonesia, Alfa Mart, Traveloka, Tokopedia, OVO, and Bukalapak; 3) PBB fine elimination program to increase tax payments and provide convenience to taxpayers.

The evaluation carried out also helps in monitoring and improving tax target achievements. The consequence if the taxpayer does not fulfill his obligations is a fine of 2% per month from the PBB bill, which is regulated in the Minister of Finance Regulation (Peraturan Perundang-Undangan, 2016), concerning Procedures for Issuing Land and Building Tax Bills.

The empirical findings of this study imply that data collection and determination of taxpayers is important for improving the achievement of taxes, especially land and building taxes. Many obstacles faced by the author in conducting this study because of the breadth of the field of research, hopefully the next researcher can perfect this research.

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