

Tax Contribution Analysis and Buildings P2 and Costs of Obtaining Rights to Land and Buildings Against Locally-Generated Revenue

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ABSTRACT

This research was conducted to analyze how large the contribution of The Land and Building Tax of Rural and Urban Areas and Title Transfer Duty of Land and Building on Local Own-Source Revenue in Jombang District, to find out whether there are a significant effect on acceptance of the Land and Building Tax of Rural and Urban Areas and Title Transfer Duty of Land and Building on Local Own-Source Revenue in Jombang District, and to analyze how effective it is from the Land and Building Tax of Rural and Urban Areas and Title Transfer Duty of Land and Building on Local Own-Source Revenue in Jombang District.

This population in this study in The Regional Revenue Office in Jombang District by using the statement of Regional Revenue in Jombang District at 2015-2018 as the sample. This research is a type of quantitative research using descriptive analysis.

The results showed that the contribution of the Land and Building Tax of Rural and Urban Areas and Title Transfer Duty of Land and Building on Local Own-Source Revenue in Jombang District at 2015-2018 in general achieved a low interpretation value criterion with an average of 10,47 %. In the regression analysis results show that there is a significant effect on The Land and Building Tax of Rural and Urban Areas and Title Transfer Duty of Land and Building on Local Own-Source Revenue in Jombang District acceptance. In addition, the level of The Land and Building Tax of Rural and Urban Areas at 2015-2018's effectiveness in general show the criteria of interpretation value are very effective with an average of 111,46 %. And level of Title Transfer Duty of Land and Building in Jombang District at 2015-2018's effectiveness in general shows the criteria of interpretation values are very effective with an average of 175,44 %.

Keywords: *The Land And Building Tax of Rural and Urban Areas, The Title Transfer Duty of Land and Building, Local Own-Source Revenue*

INTRODUCTION

In a state government of Indonesia which is divided into provincial and provincial regions consisting of regencies and cities and to organize a government that can improve services to its people, each region has the right to charge fees to the community in the form of taxes. Tax, which is a source of state revenue, is also often used as an instrument of government policy.

For the welfare of the population, the government in Indonesia implements a regional autonomy policy to increase and manage the potential of each area in the region for prosperity. One of the regional autonomy and fiscal decentralization policies is the transfer of management of Urban and Rural Land and Building Tax (PBB-P2) and Land and Building Acquisition Fees (BPHTB) from the central government to regional governments. The form of the policy is set forth in Law Number 28 of 2009 concerning Regional Taxes and Regional Levies (PDRD).

Jombang Regency is one of the regions that implements a regional autonomy policy, so that it directly manages PBB-P2 and BPHTB for the welfare of the community.

Therefore, the author intends to examine the extent to which the local revenue from the PBB-P2 and BPHTB types of levies and intends to put it in the form of a thesis entitled "analysis of natural and

building tax contribution p2 and the cost of obtaining land and building rights to original land revenues. (A Case Study at the Regional Revenue Agency of Jombang Regency) ”.

In order to facilitate and simplify the problem so that it is not too broad and deviates from the theme, the author only focuses on the Realization of Regional Income Revenue data from 2015 to 2018. The purpose of this study is to find out how much PBB-P2 and BPHTB contribute to PAD Jombang district. find out whether there is a significant effect on PBB-P2 and BPHTB revenue on PAD in Jombang district, and to analyze how effective is the PBB-P2 and BPHTB in Jombang Regency.

METHOD

This type of research used in this research is quantitative research using descriptive analysis. The purpose of descriptive research is to analyze and present facts systematically so that it is easy to understand and conclude and to use regression analysis to determine the effect of PBB-P2 and BPHTB revenue on increasing PAD. This research was conducted at the Office of the Regional Revenue Agency of Jombang Regency, which is located at Jalan KH. Wahid Hasyim Number 141 Jombang.

RESULT AND DISCUSSION

To calculate the amount of PBB-P2 contribution to PAD it is calculated by comparing the realization of PBB-P2 revenue with the realization of revenue from PAD. Contribution is a contribution given from PBB-P2 sector to PAD, if the government can maximize and increase revenue from PBB-P2 sector then PBB-P2 contribution to PAD will also increase. Activities that are directly carried out by the BAPENDA of Jombang Regency in seeking to increase PBB-P2 revenue are carried out by means of socialization of registration, repair, and solving of Rural and Urban Land and Building Tax Payable Tax Returns (SPPT PBB-P2) at several District levels in Jombang Regency, p. This is expected to be able to increase the realization of PBB-P2 revenue.

From the results of PBB-P2 contribution to PAD in 2015-2018, the realization of PBB-P2 continues to increase, as in 2018 the realization of PBB-P2 increased to Rp. 27,637,973,606.00 compared to 2017 which was only Rp. 25,959,660,507.00 but its contribution to PAD is considered to be very insufficient, this is because the revenue of the realization of PAD is greater than that of the realization of PBB-P2. The amount of PBB-P2 contribution to PAD is fluctuating, such as in 2016 the contribution of PBB-P2 PAD increased by 0.14% compared to 2015, but in 2017 the contribution of PBB-P2 to PAD decreased by 1.88% compared to 2016, and in 2018 the contribution of PBB-P2 to PAD increased by 1.33% compared to 2017.

From the data obtained above, it can be seen that in 2017 PBB-P2's contribution to the lowest PAD received a percentage value of 4.98% with very poor criteria, and in 2016 it received the largest percentage, which was 6.87% even though it was still in very high criteria. lacking, this is because PAD is a component of Regional Taxes, Regional Levies, Proceeds from the Management of Separated Regional Assets, and Other Legitimate Original Regional Revenues. Meanwhile PBB-P2 is part of Regional Taxes, so it cannot be a very good contribution to PAD.

However, in Regional Tax, PBB-P2 revenue is the second largest contribution after Street Lighting Tax (PPJ). Overall the PBB-P2 contribution to PAD obtained an average percentage of 6.22% with a very poor criterion value. To calculate the amount of BPHTB contribution to PAD it is calculated by comparing the realization of BPHTB revenue with the realization of PAD revenue. The amount of BPHTB's contribution to PAD in 2015-2018 continued to increase, such as in 2016 BPHTB's contribution to PAD increased by 1.6% compared to 2015, and in 2017 BPHTB's contribution to PAD increased by 0.88% compared to 2016 , and in 2018 BPHTB's contribution to PAD increased by 1.07% compared to 2017. This is because the basic determination of the BPHTB imposition that has been decided by the Jombang District BAPENDA is to assess the transaction price and market value which can change every year due to the view of the in terms of the location and strategic position of the tax object and in determining this market value BAPENDA has a special team assigned to field surveys in several areas of Jombang Regency which have become survey samples.

From the data obtained above, it can be seen that the average percentage of BPHTB's contribution to PAD starting from 2015-2018 is 4.26% with a very poor criterion value. This is because PAD is a component of Regional Taxes, Regional Levies, Proceeds from the Management of Separated Regional Assets, and Other Legitimate Regional Original Revenues, while BPHTB is part of Regional Taxes, so it cannot be a very good contribution. To calculate the amount of PBB-P2 and BPHTB contribution to PAD, it is calculated by comparing the realization of PBB-P2 and BPHTB revenue with the realization of

revenue from PAD. Jombang Regency is a Regency in the East Java Province, dated January 1, 2014 that has implemented PBB-P2 as one of the regional taxes that was originally collected by the Mojokerto UN Service Office, now it is the authority of the Jombang Regency government, in this case the executor is BAPENDA of Jombang Regency, starting in 2014, the Jombang Regency Government has set a PBB-P2 rate of 0.1% for tax objects with an NJOP of up to Rp. 1,000,000,000.00 and 0.2% for tax objects with a NJOP above Rp. 1,000,000,000.00. Since 2015-2018 the Jombang Regency Government has not updated the determination of PBB-P2 class and rates and in the PBB-P2 taxpayer data still uses data from the Mojokerto UN Service Office.

The effectiveness of PBB-P2 revenue is to measure the relationship between the results of the realization of PBB-P2 revenue with the PBB-P2 target set by the BAPENDA of Jombang Regency. Based on data on the effectiveness of PBB-P2 in 2015, it was the highest level of effectiveness at 128.73% because the target was set at only Rp. 19,000,000,000.00 and the actual revenue was Rp. 24,459,046,429.00, overall the effectiveness of PBB-P2 obtained an average percentage of 111.46% with a very effective value.

In receiving PBB-P2 for 2015-2018 as a whole, the results exceeded the target set and in determining PBB-P2 target, BAPENDA Jombang Regency determined based on predictions from the number of lists of SPPT PBB-P2 Tax Object Numbers (NOPs) and names of taxpayers This provision in this prediction looks at the development of the realization of each year. By knowing the level of effectiveness of PBB-P2 in Jombang Regency, it is hoped that it can become one of the evaluation materials for the BAPENDA of Jombang Regency in determining the target of PBB-P2 realization for the coming year. It can be said that the BAPENDA of Jombang Regency has been maximized in efforts to increase PBB-P2 revenue in 2015-2018 because the realization of PBB-P2 has exceeded the set target.

CONCLUSIONS

The level of PBB-P2 contribution to PAD of Jombang Regency in 2015-2018 as a whole shows that the interpretation criteria are very lacking, namely with an average of 6.22%. While the level of BPHTB's contribution to the PAD of Jombang Regency in 2015-2018 as a whole shows very poor interpretation criteria, namely with an average of 4.26% and the level of contribution of PBB-P2 and BPHTB to PAD of Jombang Regency in 2015-2018 as a whole shows interpretation criteria. less namely with an average of 10.47%.

The level of effectiveness of PBB-P2 in 2015-2018 as a whole shows that the interpretation criteria are very effective, namely with an average of 111.46% and the effectiveness level of BPHTB in 2015-2018 as a whole shows that the interpretation criteria are very effective, namely with an average of 175.44 % this means that the Jombang Regency Government has succeeded in achieving the target of revenue realization for PBB-P2 and BPHTB so that it is said to have been running effectively.

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