

Challenges and Remedial Strategies in Land Tax Collection in Medan Belawan: Qualitative Analysis with NVivo and Matrices of Framework

Land Tax Collection in
Medan Belawan:
Challenges and
Strategies

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ABSTRACT

This research delves into the challenges and effectiveness of land and building tax (PBB) collection in Medan Belawan District over the period from 2019 to 2022. Through the utilization of Nvivo 11 software, the research employs qualitative methods, including interviews and data analysis, to uncover the intricacies of tax collection challenges in Medan Belawan District. The results aim to inform policymakers and tax authorities, providing insights to enhance the effectiveness of tax collection and promote taxpayer compliance. The findings reveal persistent shortcomings in achieving predetermined revenue targets, with various obstacles hindering the collection process. Non-delivery of Tax Payable Notices (SPPT) to taxpayers, inconsistent taxpayer residence data, limited economic conditions, and a lack of awareness among citizens regarding the significance of tax payments contribute to the inefficiency. To address these issues, the District has implemented measures such as checking taxpayer residence data, issuing warnings through environmental heads, and conducting outreach activities. However, the overall effectiveness of tax collection remains suboptimal. The study suggests that disparities in taxpayer data, insufficient awareness, and economic challenges are primary factors contributing to this ineffectiveness. Further efforts are recommended, including improved training programs, an incentive system based on work discipline, and increased community outreach to enhance understanding and compliance.

Keywords: Land tax collection, Taxpayer compliance, Medan Belawan, Tax collection effectiveness, Taxpayer outreach

ABSTRAK

Penelitian ini mengkaji tantangan dan efektivitas pengumpulan pajak bumi dan bangunan (PBB) di Distrik Medan Belawan selama periode 2019 hingga 2022. Melalui penggunaan perangkat lunak Nvivo 11, penelitian ini menggunakan metode kualitatif, termasuk wawancara dan analisis data, untuk mengungkap kompleksitas tantangan pengumpulan pajak di Distrik Medan Belawan. Hasil penelitian bertujuan untuk memberikan informasi kepada pembuat kebijakan dan otoritas pajak, memberikan wawasan untuk meningkatkan efektivitas pengumpulan pajak, dan mempromosikan kepatuhan wajib pajak. Temuan penelitian menunjukkan kekurangan yang persisten dalam mencapai target pendapatan yang telah ditetapkan, dengan berbagai hambatan menghambat proses pengumpulan. Tidak adanya Pengumuman Pajak Terhutang (SPPT) kepada wajib pajak, data tempat tinggal wajib pajak yang tidak konsisten, kondisi ekonomi terbatas, dan kurangnya kesadaran masyarakat mengenai signifikansi pembayaran pajak berkontribusi pada ketidakefisienan tersebut. Untuk mengatasi permasalahan ini, Distrik telah menerapkan langkah-langkah seperti pemeriksaan data tempat tinggal wajib pajak, memberikan peringatan melalui

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kepala lingkungan, dan melakukan kegiatan penyuluhan. Namun, efektivitas pengumpulan pajak secara keseluruhan tetap suboptimal. Studi ini menyarankan bahwa disparitas data wajib pajak, kurangnya kesadaran, dan tantangan ekonomi adalah faktor utama yang berkontribusi pada ketidakefektifan ini. Upaya lebih lanjut disarankan, termasuk program pelatihan yang ditingkatkan, sistem insentif berdasarkan disiplin kerja, dan peningkatan kegiatan sosialisasi masyarakat untuk meningkatkan pemahaman dan kepatuhan.

Kata kunci: Pengumpulan pajak bumi, Kepatuhan wajib pajak, Medan Belawan, Efektivitas pengumpulan pajak, Sosialisasi wajib pajak

INTRODUCTION

Tax is a mandatory contribution imposed by the state in accordance with legislative regulations, without receiving direct compensation. As defined in Law No. 28 of 2007, Article 1, tax is an obligatory payment to the state by individuals or entities, enforced by law without direct remuneration, and utilized for state purposes to benefit the public. From an economic standpoint, taxes constitute a significant portion of state income, crucial for constructing public infrastructure and facilities (Budiharseno & Tiranda, 2020). Essentially, taxes serve as state revenue employed to stimulate economic activity for the well-being of the populace. The authority to collect taxes is bifurcated into central and regional taxes. Central taxes, gathered by the central government, contribute to the overall state welfare. Conversely, regional taxes, collected by regional governments, fund local development. This tax, a type of regional tax, is levied on land and buildings owned, controlled, or acquired. Specifically governed by Law No. 12 of 1985, as amended by Law No. 12 of 1994, this tax is materialistic, meaning the tax amount is determined based on the assessed value of land and buildings rather than the payer's identity. It encompasses five sectors: rural, urban, forestry, mining, and plantations (Lerche, 1980; Ikhsan et al., 2005; Said, 2017; Anggia, 2020).

The focus here is on the effectiveness of Tax collection from 2019 to 2021 in Medan Belawan District, part of Medan City. Challenges in compliance with tax payments in the district have led to outstanding arrears, preventing the attainment of the tax revenue target. This issue has been discussed in studies by Pertiwi et al. (2014), Furqon (2021), and Mufliha (2021), highlighting the need to address obstacles hindering effective tax collection in the region.

Medan Belawan District comprises six sub-districts: Sicanang, Belawan Bahari, Belawan Bahagia, Belawan I, Belawan II, and Bagan Deli, covering an approximate area of 21.82 square kilometers. The district has a total of 15,731 taxpayers for land and buildings, indicating a substantial potential for tax revenues. Given this potential, it is crucial for regional governments to optimize their revenue collection, particularly in the context of this taxes. However, Land and Building Tax (*Pajak Bumi dan Bangunan/PBB*) collection faces challenges in terms of tax realization. This issue is evident in the data for tax revenue, which does not align with the set targets, as illustrated in Table 1.

Table 1. Land Tax Revenue Target and Realization in Medan Belawan District

Year	Target (in IDR)	Realization (in IDR)	Percentage of Effectiveness
2019	1.652.799.612	359.589.256	22%
2020	1.652.799.612	685.778.693	41.50%
2021	1.652.799.612	729.778.267	44.15%
2022	1.652.799.612	516.861.036	31.27%
Mean Percentage			34.73%

Source: Medan Belawan District Office and data processed, 2023

Analyzing the data presented in Table 1 reveals that the effectiveness of tax revenue from 2019 to 2022 falls within the category of Ineffective. This classification is derived from the average effectiveness value, which stands at a mere 34.73%. This underscores

the notably low level of effectiveness in the collection of this tax in Medan Belawan District. Information sourced from the Medan Belawan District Office indicates that out of 15,731 Tax Payable Notices (*Surat Pemberitahuan Pajak Terutang/SPPT*) distributed to taxpayers, only a limited number were effectively communicated to the public, as detailed in Table 2.

Table 2. Tax notice issued and reaches taxpayers in Medan Belawan District

Year	Issued notice	Notice that reaches the taxpayer	Effectiveness percentage
2019	15.731	3.048	19.37%
2020	15.731	6.896	43.83%
2021	15.731	6.205	39.44%
2022	15.731	7.793	49.54%

Source: Medan Belawan District Office and data processed

Examining Table 2 reveals that, out of the 15,731 notices issued to taxpayers in 2019, only 19.37% were successfully delivered to the recipients. In 2020, the delivery rate increased to 43.83% of the total notice issued, but in 2021, it dropped by 39.44%. However, in 2022, there was a notable improvement, with 49.54% of the notices reaching taxpayers. These statistics underscore the inefficiency of the notice distribution in Medan Belawan District. According to the Head of the Government Section at the Medan Belawan District Office, the ineffectiveness of tax revenue in the district is attributed to various factors. One significant factor is the difficulty in collecting this tax, stemming from a lack of awareness among taxpayers about the tax's crucial role in regional development (Kania & Purwanti, 2021). Many taxpayers lack understanding of the importance of paying tax annually, and instances occur where field officers distributing the notice cannot locate taxpayers who have moved out of Medan Belawan District. This contributes to the ineffective distribution of tax notice and, consequently, ineffective tax collection in the sub-district. The head of the environment in Medan Belawan District identifies several obstacles in collecting this tax, including delays in receiving notice from the district. This delay results in the environmental head being late in conveying the notice to taxpayers. Additionally, some individuals refuse to pay taxes annually, citing relatively low incomes that make tax payments burdensome for them. Interviews a resident and taxpayer in Medan Belawan District, highlight the absence of community socialization as a significant reason for people's reluctance to pay tax regularly. The lack of direct communication with the community has led to a low level of understanding regarding the importance of tax payments for regional development. The absence of firm warnings from tax collectors has further contributed to the perception among some individuals that paying taxes is not a priority.

This study aims to comprehensively examine the challenges and factors influencing the effectiveness of tax revenue collection in Medan Belawan District from 2019 to 2022. By delving into issues such as the distribution of notices, taxpayer awareness, and administrative hurdles, this research seeks to provide valuable insights and recommendations for enhancing the efficiency of the Tax collection process in the district. Ultimately, the goal is to contribute to informed policy decisions and practices that can optimize revenue generation for the betterment of regional development in Medan Belawan District.

LITERATURE REVIEW

According to Law No. 28 of 2009, Land and Building Tax (*Pajak Bumi dan Bangunan/PBB*) is defined as a levy on land and buildings owned, controlled, or utilized by individuals or entities, excluding areas utilized for business activities such as plantations, mining, and forestry (Kemala, 2015). Various experts share perspectives on this tax, describing it as a tax applied to the ownership of benefits derived by individuals or entities holding rights or advantages from the land or buildings (Tjahyono, 2016). PBB subjects are identified as individuals or entities that acquire, own, and control the benefits

associated with land or buildings. Furthermore, Haedar & Rismawati (2016) assert that this tax is a charge on individuals or legal entities that possess and/or benefit from landforms. Another viewpoint posits that this tax is a levy imposed on individual or corporate taxpayers with legal rights to land and buildings who derive benefits from their buildings (Megawangi & Setiawan, 2017). Synthesizing these expert opinions and legal definitions, it can be concluded that this tax is a tax applied to the utilization of land and/or buildings by individual or corporate taxpayers (Kamaroellah, 2017).

Effectiveness is elucidated by various experts, as exemplified by Fauziah & Nawawi (2015), who define it as the ability to produce the desired effect. In other words, an individual is deemed effective when they achieve the intended outcome. Additionally, effectiveness is characterized as the correlation between results and objectives, serving as a measurement tool to assess the extent to which an organization's policies and procedures yield the desired outcomes. Wardhani et al. (2022) describe effectiveness as a gauge of an organization's success or failure in attaining its goals. If an organization successfully reaches its objectives, it is considered effective. Effectiveness, as per this perspective, acts as a benchmark, revealing the degree to which the organization's activities generate the anticipated results and gains. Thus, drawing from the insights of these experts, it can be concluded that the effectiveness of this tax pertains to the realization of tax collection aligning with the predetermined targets (Firmansyah, 2022).

$$\text{Effectiveness ratio} = \frac{\text{Tax Realization}}{\text{Tax Target}} \times 100\%$$

Tax collection is considered effective when the achieved ratio is at least 1 (one) or 100%, indicating that the collection is meeting or surpassing the set targets (Halim, 2001). The effectiveness of this process is directly proportional to the ratio, with higher ratios indicating a more efficient Tax collection system. Several factors influence the effectiveness of tax collection, as outlined by Gie et al. (2015). These factors include the determined time allocated for completing tasks, with longer durations generally correlating with lower effectiveness. It is crucial for subordinates to be informed about the significance of the tasks assigned to them. High productivity is linked to increased effectiveness, while motivation plays a pivotal role in fostering positive work attitudes and improving overall performance. Regular work evaluations, where employees assess the quality of their duties, contribute to effectiveness. Supervision ensures continuous monitoring of employee performance, reducing the likelihood of errors in task execution. The work environment, encompassing spatial layout, natural light, and sound, can significantly impact employee concentration. Additionally, the availability and condition of equipment and facilities influence the smooth execution of employees' tasks.

Effectiveness indicators within the realm of this tax can be assessed through various benchmarks that mirror the attainment of organizational objectives (Subiyakto, 2016). Firstly, the organization's proficiency in achieving its goals, encompassing increased profits and enhanced service quality and quantity, serves as a key indicator. This reflects the extent to which implemented tax measures contribute to heightened revenue while concurrently ensuring the delivery of quality services to the community. The quality of work produced by members of the organization stands as a crucial parameter, acting as an indicator of effectiveness by showcasing the positive contributions of organizational members toward realizing this tax objectives. Additionally, the quantity of work produced under standard conditions is a pivotal aspect, offering a benchmark for organizational efficiency and productivity (Muflaha, 2021).

The organization's aptitude for completing tasks promptly and meeting predetermined targets is another critical determinant of this tax effectiveness (Krisnawati & Bagia, 2021). The effectiveness of this tax is gauged by the degree to which these targets are met, signifying the level of success and dependability in task execution. Job satisfaction among organizational members emerges as an additional crucial indicator. This satisfaction level reflects the extent to which individuals feel content with the rewards derived from various

aspects of their work environment. Elevated job satisfaction can signify a balance between exerted efforts and rewards obtained, influencing the performance and motivation of organizational members. By attentively considering these indicators, a comprehensive assessment of this tax effectiveness can be conducted to enhance organizational performance and goal attainment. The value interpretation indicator is employed to gauge the effectiveness of this tax.

Table 3. Effectiveness value

Percentage	Criteria
>100%	Very effective
90-100%	Effective
80-90%	Enough
60-80%	Less effective
<60%	Ineffective

Source: Depdagri, Kepmendagri No. 690.900.327 (Adelina, 2012)

RESEARCH METHODS

This study adopts a qualitative research approach, specifically employing a descriptive method. Qualitative research is characterized by its focus on comprehending the nuanced perspectives of sources, particularly those aspects that cannot be quantified. The descriptive format within the qualitative approach is utilized to gain a rich understanding of the researched phenomenon. Qualitative research is rooted in a philosophical foundation and serves as a method for conducting scientific inquiries, where the researcher functions as the primary instrument. The data collection techniques in qualitative analysis emphasize extracting meaning from the gathered information. The rationale behind choosing qualitative research lies in the researchers' objective to provide a detailed depiction of the actual circumstances surrounding the phenomenon, rather than testing hypotheses derived from theory. Additionally, qualitative research enables a deeper exploration of phenomena that may not be adequately addressed through survey questionnaires alone. The study aims to gather additional insights concerning data related to the research location, specifically the District Office and the community in Medan Belawan District. Various data collection techniques are employed in this qualitative research endeavor.

Utilizing Nvivo 11 Plus software for data analysis, this research underscores obstacles in the collection of land tax. The identified challenges include issues like the non-delivery of tax notices, deficiencies in taxpayer awareness, delayed distribution of tax notice, economic factors, and a lack of outreach efforts to engage taxpayers. The application of Nvivo 11 Plus software enhances the analytical aspect of the study, facilitating a systematic examination of data complexities. The findings contribute to a comprehensive understanding of the factors affecting the effectiveness of land tax collection in Medan Belawan District.

RESULTS AND DISCUSSION

The ineffectiveness of tax collection in Medan Belawan District stems from findings derived from interviews conducted by researchers. These results categorize the tax collection process as ineffective, signifying a lack of compliance among taxpayers in fulfilling their tax obligations as per the targets established by the Regional Government of Medan Belawan District. Further details regarding the degree of effectiveness in realizing the collection of this tax in Medan Belawan District can be found in Table 4.

According to information gathered through interviews with the Medan Belawan District office, out of the 15,731 notices distributed to taxpayers, only a small portion successfully reached the intended recipients, as depicted in Table 5.

June 28, 2023, that the District Office should focus on gathering taxpayers in the Medan Belawan District and conduct outreach activities to enhance their understanding of the significance of tax payments (Sagala & Dewi, 2023). A map processed from the Nvivo application in Figure 3 will illustrate the efforts implemented in Medan Belawan District to augment the efficiency of tax collection.

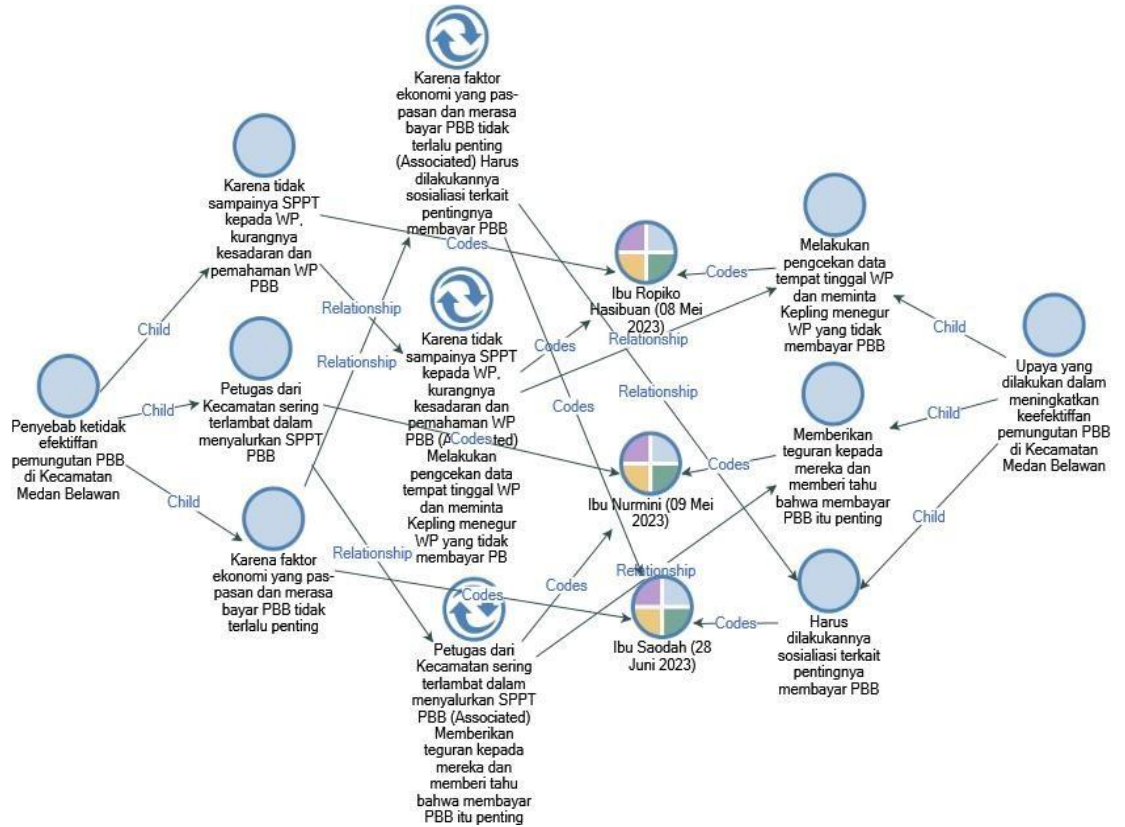


Figure 3. Analysis map of efforts to increase the effectiveness of tax collection in Medan Belawan District

Matrices or frameworks within this context serve as a method to condense interviews, simplifying their comprehension and aiding researchers in gaining a deeper understanding of the data under investigation. Subsequently, all acquired data sources were transferred into the Nvivo 11 software for the purpose of data analysis. The framework utilized in this research is presented in Table 6.

Table 6. Matrices of Framework

Interviewees	A: Non-delivery of notice to taxpayers leading to a deficiency in awareness and understanding among taxpayers.	B: Officers from the District frequently experiencing delays in the distribution of tax notice.	C: Limited economic factors and a perception that paying tax is not of significant importance.
Mrs RH (08 May 2023)	Non-arrival of the Tax Notice Owed to Taxpayers and Insufficient Awareness Among Citizens	Delayed distribution of tax returns due, originally scheduled for April, frequently extended until almost August by officers from the district.	
Mrs. Mrs NR (May 9, 2023) Mrs SO (June 28 2023)	Annual obligation for paying tax.		Limited economic conditions and residents' perceived insignificance of paying tax.

Source: Nvivo 11 application

Table 7. Matrices of Framework for Obstacles in Collecting Taxes in Medan Belawan District

Interviewees	A:	B:	C:
	Discrepancy in taxpayer residence data and absence of warnings from the tax office	Economic factors affecting residents and insufficient awareness among them about the significance of paying tax	Lack of socialization efforts from the district
Mrs RH (May 8, 2023)	Non-alignment between mandatory residence data for the tax and the actual residence where taxes are obligatory is the reason for the non-arrival of the Tax Notice Owed to taxpayers and the absence of warnings from the environmental chief. This discrepancy further leads to non-compliance with tax payments.		
Mrs NR (May 9, 2023)	The combination of low average income among taxpayers and a lack of awareness regarding the importance of paying tax complicates the collection of tax.		
Mrs SO (28 June 2023)	The lack of socialization among residents in the sub-district creates uncertainty among residents regarding the payment of tax.		

Table 8. Matrices of Framework to Increase Tax collections in Medan Belawan District

Interviewees	A:	B	C:
	Verification of taxpayer residence data and issuance of reprimands for non-payment of tax.	Issuance of warnings and communication about the importance of paying tax.	Implementation of outreach activities emphasizing the importance of paying tax.
Mrs RH, (May 8, 2023)	Verification of taxpayer location data to facilitate the distribution of tax notice and conducting counseling sessions with each environmental head in Medan Belawan District to ensure warnings are issued to residents who fail to pay tax annually.		
Mrs NR (May 9, 2023)	Issuing reminders to taxpayers emphasizing the importance of paying tax for regional development.		
Mrs SO (June 28, 2023)	The lack of socialization from the district to residents who are taxpayers results in their unawareness of the benefits of paying tax.		

CONCLUSION

Based on the investigation and discussions surrounding tax collection efficiency in Medan Belawan District, the period spanning 2019 to 2022 reveals that the cumulative

tax revenue consistently fell short of the predetermined targets. Hindrances in tax collection are multifaceted, encompassing challenges like discrepancies between the residential data on the tax notice and the actual residence of taxpayers. Other complicating factors involve insufficient taxpayer awareness, delays in the notice distribution from the District, economic constraints faced by taxpayers, and limited outreach efforts. Despite attempts to address these issues by cross-checking taxpayer residence data and issuing warnings to non-compliant individuals, the efficacy of this tax (PBB) collection in Medan Belawan District remains notably low.

The continual decrease in effectiveness values over the years underscores non-compliance among taxpayers in meeting their tax obligations according to set targets. Predominant factors contributing to this inefficacy include disparities in taxpayer residence data, insufficient taxpayer awareness and understanding, as well as economic challenges faced by marginalized residents. Additional hindrances involve the absence of warnings from environmental heads and inadequate outreach at the sub-district level. Efforts aimed at boosting the effectiveness of tax collection encompass scrutinizing taxpayer data, issuing warnings through environmental heads, and strategizing outreach to taxpayers. However, additional initiatives are imperative, such as enhancing training programs, implementing an incentive system based on work discipline, and intensifying community outreach to augment their comprehension of the significance of tax payments. These steps are envisioned to surmount obstacles and enhance taxpayer compliance, fostering a more effective tax collection in Medan Belawan District.

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