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Rural And Urban Land And Building Tax Payment Services (PBB-P2) Based On The Regional Tax Application System Of Kapahiang Regency

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ABSTRACT

This study aims to find out and analyze the Service and public response to the PBB-P2 Payment Service based on the Regional Tax Application System of Kapahiang Regency. The results of the study found that: The PBB-P2 Payment Service of Kapahiang Regency based on the Regional Tax Application System Application is sufficient, although there are still shortcomings. The findings based on the aspects of the study are as follows: 1) The Quality of the Regional Tax Application System of Kepahiang Regency in the PBB-P2 Payment Service already has a sufficient response speed that can be used anywhere and anytime as long as there is an internet network and has provided convenience for the community in making PBB-P2 payments. However, the change in paid status after making a payment is still slow, which sometimes takes 10 minutes to 2 days, 2) The Quality of Information on the Regional Tax Application System of Kepahiang Regency in the PBB-P2 Payment Service is sufficient because there are many options for paying taxes, including PBB-P2 and this application is easy to understand and comprehend and has a fast response when used. However, this application does not provide clear information regarding user instructions or tutorials to make it easier for the public to use this application, and 3) The quality of the Kapahiang Regency Regional Tax Application System Service in PBB-P2 Payment Services is sufficient because there is a guarantee of security in making transactions and there is a notification if an error occurs, but there is no facility to communicate or chat directly with tax officers to make it easier for the public if they want to ask questions to PBB-P2 officers

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IAPA

INTRODUCTION

Indonesia is a developing country and its welfare level is still in the developing stage. One of the programs that can support efforts to improve people's welfare is national development. National development is an effort to improve all aspects of people's lives and is a process of developing the entire national state system to realize national goals (Suharto, 2021:37).

The development of the government system in Indonesia, where the Indonesian government has gone through many public sector reform processes in a relatively short time, and the general objective of implementing regional autonomy is to increase regional independence and government responsiveness, has made very rapid progress. Answering community needs, increasing community participation in regional development, and increasing the efficiency and effectiveness of regional financial management and public services (Mahmudi, 2018:37).

The implementation of government aims to create excellent public service functions. Poor governance hinders public services from functioning properly. There has been a shift in the paradigm of government administration from a normal government paradigm to good government

(Sedarmayanti, 2019:75). There are various weaknesses in current public services, such as lack of responsiveness, lack of information, lack of accessibility, lack of coordination, lack of bureaucracy, lack of willingness to listen to complaints, suggestions, and requests from the public, and lack of institutional efficiency. The organizational structure does not focus specifically on providing services to the public (Sedarmayanti, 2019: 73).

One of the government's initiatives is optimizing public services through information technology. The development of Internet information technology has a positive impact on society, and Internet technology can change the lifestyle of disadvantaged communities towards modern society. One of the positive impacts of the development of internet technology is the increasing ease of searching for information. Currently, the development of Internet technology is progressing very rapidly, and the benefits of the Internet are not only utilized by the general public, but also by the government to meet individual needs. The government uses the Internet to modernize public services in the hope of creating better public administration and improving the quality of services.

In line with the current digital

conditions, the Central Government through the Ministry of Home Affairs has made a regulatory policy by issuing Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 56 of 2021 concerning the Team for the Acceleration and Expansion of Regional Digitalization of Provinces and Regencies/Cities and Procedures for the Implementation of Regional Government Transaction Electronification (ETPD), with the existence of these regulations becoming the basis and spirit of the Regency/City Government to implement and apply the electronification and digitalization of regional original revenue (PAD). By following existing developments and in order to optimize regional original revenue (PAD), of course, the regional government must be responsive and innovative by adjusting to changes and developments in the existing era, including tax revenue. In Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions and has been updated by Law Number 1 of 2022 concerning HKPD (Financial Relations between the Central Government and Regional Governments) it becomes a new guideline for Provincial and Regency / City regions in Indonesia to collect and manage regional taxes and regional levies, in addition to also bringing a new

paradigm in regional financial management, where regions are given the authority to manage their own activities which include planning, implementation, administration, reporting, accountability, and supervision of regional finances or in other words, regions have the right to regulate their regional resources to achieve the expected planning with this new regulation can provide positive value and new energy for regional governments to be able to explore and manage regional original income better and optimally. Tax is a very important source of state revenue for the implementation and improvement of national development, which takes place continuously and sustainably which aims to improve shared welfare. Tax revenues are used for state spending purposes, such as financing government and development needs so that people's welfare can be improved. In order to realize these goals, it is necessary to pay attention to the problem of the independence of a nation and state in financing development. The potential that can be used is by exploring sources of funds originating from within the country in the form of taxes. Taxes are a very potential alternative. As one of the sources of state revenue that is very potential, the tax sector is a very appropriate choice, as another because the relatively stable

amount is also a reflection of active community participation in financing development.

In tax management, the Kepahiang Regency Government utilizes an information system to make it easier for the community to pay taxes. For this reason, as an effort to improve performance and service to the community, the Kepahiang Regency Government has innovated by launching the Kapahiang Regency Regional Tax Application System since 2021.

The Kapahiang Regency Regional Tax Application System application contains menus and features such as: Check Land and Building Tax (PBB), Land and Building Acquisition Fee (BPHTB), Realization, Payment, Investment and Tourism, as well as online applications E-SPPT, E-STTS and My SPTPD, so that the community can independently monitor their tax information and can immediately pay digitally (non-cash) through their mobile banking.

The availability of this application is expected to provide easy services to the community to pay taxes, especially PBB-P2. However, in fact, the use of the Kapahiang Regency Regional Tax Application has not been maximized due to the lack of public understanding and not many people have mobile banking.

PBB-P2 in Kepahiang Regency is expected to be the most prospective source of PAD to be increased compared to taxes from other sources. PBB-P2 will continue to increase along with population growth, economic growth and investment in the form of housing development, business premises, tourist attractions and other buildings. However, in fact, tax revenue in Kepahiang Regency is still not in accordance with the existing potential because PBB-P2 revenue is not in accordance with the existing potential.

The realization of online PBB P2 payments has shown an increase, but the contribution is still dominated by manual payments, while the contribution of online PBB P2 payments is still not optimal / significant, where in 2021, 2022 and 2023, the contribution of online payments was 0.06%, 1.10% and 22.92% respectively.

MATERIALS AND METHODE

Qualitative research is research conducted based on paradigms, strategies and implementation of qualitative models. That the characteristic of qualitative research is the absence of a specific hypothesis when the research begins, the hypothesis is at the stages of the research, after being confronted with the data

obtained by the researcher during the research. Moleong (2018:54) explains that qualitative research is rooted in a scientific background as a wholeness that relies on humans as a research tool.

Therefore, in this study, an analysis of the PBB-P2 Payment Service of Kapahiang Regency will be carried out based on the Regional Tax Application System Application which includes system quality, information quality and service quality.

This study uses a purposive sampling technique. This means that informants include people who are indeed representative of a number of informants in the study. These informants also represent the information that researchers need. In this study, researchers determine research informants based on the focus of the problem by considering that these parties can provide the information and data needed in this study, some of the people who are informants in this study are:

1. 1 PPB-P2 officer of the Regional Finance Agency of Kapahiang Regency.
2. 1 PPB-P2 officer in the Village/Sub-district of Kapahiang Regency.
3. 5 people who pay PPB-P2 using the Regional Tax Application System of Kapahiang Regency.

Data analysis after the author has finished collecting data in the field using interactive model analysis. Miles and Huberman as quoted by Sugiyono (2018:45) proposed the following interactive model analysis scheme:

The stages of qualitative data analysis are described: (Sugiyono, 2018:45).

1. Data reduction. Data reduction is a subtle thinking process that requires intelligence and broad and deep insight. When data is reduced, the data is collected and only important data is used. This is because the data found in the field is very large and needs to be filtered to be more focused.

2. Data presentation. After the data is reduced, the next step is to present the data in the form of tables and descriptions so that it is more organized, structured, and easy to understand. This allows researchers to more easily understand what is happening and plan further by presenting the data. Work based on your understanding.

3. Draw conclusions. Then an initial conclusion is drawn which is temporary and can change if stronger evidence is found in the next data collection stage. To avoid misinterpretation that can

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obscure the significance of the data analysis results, a field review of the results is carried out to draw final conclusions.

RESULTS AND DISCUSSION

The PBB-P2 Payment Service of Kapahiang Regency based on the Regional Tax Application System Application is sufficient, although there are still shortcomings. This finding is supported by the research findings of Agustina, (2019) who found that the PMB mobile application has an effective system and the information produced. According to the research findings of Armelia and Elvira. (2020) in their research found that there is an influence of Information Quality, System Quality, Service Quality on Tax Application User Satisfaction. In addition, Putri's research (2019) found that there is an influence of the information system on online services and there is an influence of service quality on online services. Scott et al., (2020: 32) explain that service quality is the quality of support received by system users from system developers, and service quality, especially empathy, is very important in the practice and development of e-gov websites.

The tax collection system according to Mardiasmo (2018: 59), namely: 1) Official ranking system. A tax collection system in which the amount of tax paid or owed by the Taxpayer is determined by the tax authorities (in this case the Taxpayer is passive), 2) Self-reporting system. A tax collection system that gives the authority to the taxpayer to calculate the amount of tax owed. In this system, the taxpayer must be actively involved in calculating, paying, and reporting central and national taxes to the Department of Revenue and State Revenue. Taxes are paid to the regional agency organization appointed as the manager of regional taxes, 3) With a retention system. A method of tax collection where a third party calculates the amount of tax owed by the taxpayer. 5.2.1 Quality of the Regional Tax Application System of Kapahiang Regency in PBB-P2 Payment Services

The Quality of the Regional Tax Application System of Kepahiang Regency in PBB-P2 Payment Services already has a fairly fast response rate that can be used anywhere and anytime as long as there is an internet network and has provided convenience for the community in making PBB-P2 payments. However, the change in paid status after making a payment is still slow, which sometimes takes 10 minutes to 2 days. Therefore, the Kepahiang Regency Regional Finance Agency can coordinate

with BRI Bank and Bengkulu Bank so that the response or status of payment is faster after users or the public make this PBB P2 payment, so that the public does not have to wait long.

In line with the opinion of Wintana, et al. (2021: 120) the indicators of system quality are: Speed of response, flexibility, and ease of use. Iivari (2005: 32) consists of six scales of system quality measurement, namely, system flexibility, system integration, response time, error correction, accessibility, and language.

System quality is the performance of the system which refers to how well the hardware, software, policies, procedures of the information system are able to provide user needs (Kusrini and Andri, 2019: 52). This finding is also supported by the opinion of Wintana, et al. (2021; 120) the indicators of information quality are: Timeliness, conciseness, and ease of understanding. Iivari explained that (2005:37) the quality of information uses six measurement scales: Completeness, accuracy, reliability, data is continuously updated and in the form of output.

5.2.2 Information Quality of the Regional Tax Application System of Kapahiang Regency in PBB-P2 Payment Services

The Information Quality of the Regional Tax Application System of Kepahiang Regency in PBB-P2 Payment Services is sufficient because there are many options for paying taxes, including PBB-P2 and this application is easy to understand and comprehend and has a fast response when used. However, this application does not provide clear information regarding instructions for use or tutorials to make it easier for the public to use this application.

Therefore, the Regional Finance Agency of Kepahiang Regency can develop this application by adding explanations about abbreviations and adding tutorials or video instructions for using the application to make it easier for the public.

The findings also show that the Information Quality of the Regional Tax Application System of Kepahiang Regency in PBB-P2 Payment Services has provided clear information and many options for paying taxes, including PBB-P2. In addition, this application is easy to understand and comprehend and has a fast response when used.

Poor information quality will make consumers make more effort to get the information they need, this will increase the costs that will be incurred by buyers, thus reducing satisfaction (Jung et al,

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2019:54). According to Taufiq (2018:27) the quality of the information system is a characteristic of the desired quality of the information system itself and the quality of the desired information product characteristics.

The quality of information used in the company, related to the information stem applied according to the needs and abilities of the user so that it can be used to process data into quality information that is useful for users of the information (Armelia and Elvira, 2020:11).

5.2.3 Quality of Service of the Regional Tax Application System of Kapahiang Regency in PBB-P2 Payment Services

The Quality of Service of the Regional Tax Application System of Kapahiang Regency in PBB-P2 Payment Services is sufficient because there is a guarantee of security in making transactions and there is a notification if an error occurs, but there is no facility to communicate or chat directly with tax officers, there is nothing to make it easier for the public if they want to ask questions with PBB-P2 officers.

Therefore, the Kepahiang Regency Regional Finance Agency should add a chat facility so that users or the public can directly communicate with PBB P2 officers

and can provide or enter the WhatsApp number of PBB P2 officers who can be contacted so that the public can communicate if there are questions or obstacles in making tax payments. In addition, the study also showed that the Quality of Service of the Kepahiang Regency Regional Tax Application System in PBB-P2 Payment Services already has fast responsiveness, security guarantees and notifications if errors occur so that the public finds it easy to make PBB-P2 payments. In accordance with the opinion of Wintana, et al. (2021:120) service quality indicators are: Responsiveness, assurance and empathy. Iivari (2005:43) explains that service quality indicators can be seen from system quality assurance, system empathy for users, responsiveness or system response quality. Tjiptono (2018:251) explains that service quality emphasizes efforts to fulfill customer needs and desires, as well as accuracy of delivery in meeting customer expectations.

CONCLUSION

The PBB-P2 Payment Service of Kapahiang Regency based on the Regional Tax Application System Application is sufficient, although there are still shortcomings. The conclusions based on the research aspects are as follows:

1. The Quality of the Regional Tax Application System of Kepahiang Regency in the PBB-P2 Payment Service already has a sufficient response speed that can be used anywhere and anytime as long as there is an internet network and has provided convenience for the community in making PBB-P2 payments. However, the change in paid status after making a payment is still slow, which sometimes takes 10 minutes to 2 days.

2. The Quality of Information on the Regional Tax Application System of Kepahiang Regency in the PBB-P2 Payment Service is sufficient because there are many options for paying taxes, including PBB-P2 and this application is easy to understand and has a fast response when used. However, this application does not yet provide clear information regarding instructions for use or tutorials to make it easier for the public to use this application.

3. The Quality of Service of the Regional Tax Application System of Kapahiang Regency in PBB-P2 Payment Services is sufficient because there is a guarantee of security in making transactions and there is a notification if an error occurs, but there is no facility to communicate or chat directly with tax officers, there is nothing to make it easier for the public if they want to ask questions with PBB-P2 officers.

The suggestions that need to be made based on the findings of this study are as follows:

1. To the Regional Government of Kepahiang Regency to be able to develop regional tax applications by adding features of instructions for use or tutorials for using the application and providing chat facilities for users to Regional Finance Agency officers and can provide or display the Regional Finance Agency service center number that can be contacted if users of the Kepahiang Regency Regional Tax application encounter obstacles or want to ask questions related to online regional tax payments, especially this PBB P2 tax.

2. To the local government of Kepahiang Regency to be able to improve the quality of this application system related to the response by coordinating with BRI and Bank Bengkulu so that after the community or users make a payment, the PBB P2 paid status in a matter of minutes has changed to paid, unlike currently still found waiting 10 minutes or even up to 2 days if there is a network disruption or maintenance.

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3. The Kepahiang Regency Regional Tax Application provided by the Kepahiang Regency Regional Government through the Kapahiang Regency Regional Finance Agency is good and easy to use. In order for this application to be widely used by the community, it is better for the Kapahiang Regency Regional Finance Agency to socialize and disseminate information related to the application massively and continuously, both through social media, mass media and other information media. So that this application can be known and utilized widely and continuously by the community in paying regional taxes, especially PBB P2.

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