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## Analysis of Trends and Phenomena of Motor Vehicle Tax Revenue in Kendal Regency (2017-2021)

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### ABSTRACT

This study aims to analyze the trends and phenomena that occur in Motor Vehicle Tax (MVT) revenue in Kendal Regency. This study applies a descriptive, qualitative method. The results of the research have shown that MVT acceptance tends to fluctuate. The increase in MVT revenue is attributed to the success of the Kendal Regency Regional Revenue Management Unit (*Unit Pengelolaan Pendapatan Daerah/UPPD*) in carrying out its policy and service strategies. Meanwhile, the decline is due to an increase in open unemployment, the Work from Home (WFH) policy, a reduction in service hours, delays in offline outreach, the non-operation of several UPPD services, and a lack of community participation in responding to the MVT relief program.

**Keywords:** local tax revenue; motor vehicle tax; tax realization

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## INTRODUCTION

Directorate General of Fiscal Balance (*Direktorat Jenderal Perimbangan Keuangan*) (2015) Law of the Republic of Indonesia Number 28 of 2009 concerning Regional Taxes and Regional Levies in Part Two Articles 3 and 4 states that MVT is a tax imposed by an individual or corporate taxpayer on ownership and/or control of motorized vehicles, covering all wheeled vehicles and trailers used on all types of land and water roads with GT 5 to GT 7 and driven by motors or other equipment that functions to convert certain energy resources into motorized vehicle propulsion, including heavy and large equipment that uses wheels and motors that are not permanently attached and motorized vehicles that are operated in waters.

Central Bureau of Statistics (*Badan Pusat Statistik/BPS*) (2021) states that the number of motorized vehicles in Kendal Regency in 2021 reached 539 thousand. This growth has caused the number of MVT taxpayers to increase as well. This will give a positive impact on local tax revenues if taxpayer compliance with the MVT is high. Based on the target and realization of regional income managed by BAPENDA (*Badan Pengelola Pendapatan Daerah/Regional Revenue Agency*) of Central Java for the 2021 period, it is known that the largest regional revenue receipts are from MVT, which is 58.78% of the total regional income at UPPD (*Unit Pengelolaan Pendapatan Daerah/Regional Revenue Service Unit*) of Kendal Regency (BAPENDA Central Java, 2021). For this reason, UPPD of Kendal Regency is required to be able to maximize the potential of Regional Tax revenues in Kendal Regency. However, the Covid-19 pandemic outbreak has had an impact on a decrease in MVT revenue in Kendal Regency. This study aims to analyze the trends and phenomena that occur in the Motor Vehicle Tax (MVT) revenue in Kendal Regency by using the trend formula, namely the percentage of realized MVT revenue for the current year to the realization of MVT revenue for the base year so that a trend of increasing, decreasing, or fluctuating/rising is obtained.

Putri, Gloria S (2020) has reported that the World Health Organization (WHO) announced the emergence of the Covid-19 virus in December 2019 in Wuhan, China, and officially declared the virus a global pandemic on March 12, 2020. To handle the Covid-19 pandemic, the government issued Government Regulation of the Republic of Indonesia Number 21 of 2020 concerning Large-Scale Social Restrictions (*Pembatasan Sosial Berskala Besar/PSBB*) in the Context of Accelerating the Handling of Covid-19 on March 31, 2020. This policy caused many people to stop carrying out activities or work outside their homes so that many companies, trade centers, tourist attractions, transportation services, schools, and other institutions could not operate normally. This greatly impacted people who lose their jobs and reduced the level of the community's economy. This background made the writer interested in researching the trends and phenomena of MVT acceptance in Kendal Regency (2017-2021).

Adhitya *et al.*, (2021) conducted research by predicting an increase or decrease in MVT in Indonesia until 2025 using the Autoregressive Integrated Moving Average (ARIMA) forecasting technique. The results of this study indicate that Indonesia experienced an increase in the unemployment rate each year due to the Covid-19 pandemic. From 2021 to 2025, it is predicted that there is an increase in the unemployment rate of 0.05% or around 6.9 million people from the 2021 workforce in Indonesia. This is certainly relevant to the research conducted by the author. However, the current study is different from the previous study in terms of the use of trend analysis to calculate the increase or decrease in MVT revenue. Trend analysis is chosen because the process is faster and it is easier to understand by not requiring a lot of related variables in the calculations.

Tanan *et al.*, (2021) conducted research with the results of the Jayapura City Government implementing a strategy to overcome the decline in MVT revenue due to the Covid-19 pandemic, namely by carrying out social activities and tax counseling through printed media, non-printed media, and social media; application of information technology systems based on the National Identity

Number (*Nomor Induk Kependudukan/NIK*) and Family Card (*Kartu Keluarga/KK*); coordination with related units, mobile tax services via the One-stop Administration Services Office (*Sistem Administrasi Manunggal Satu Atap/SAMSAT*) Bus, payments via e-SAMSAT at Bank Papua Automatic Teller Machines (ATMs) and SAMSAT Corner at Mall Jayapura and exemption or elimination of MVT fines both before and during the Covid-19 pandemic according to the specified time. This is also discussed in this study regarding the renewal of MVT strategies, innovations, and incentives implemented by the UPPD of Kendal Regency to cope with the decline in MVT revenues due to the Covid-19 pandemic, which includes MVT services and incentive policies stipulated by the Central Java Governor Regulation.

## RESEARCH METHOD

The data used in this study are the primary data sourced from interviews with the UPPD of Kendal Regency, supported by secondary data sourced from documentation, literature studies, and official sites on online media. At the planning stage, a qualitative descriptive method was applied by observing the phenomena happening in Kendal Regency, namely trends and phenomena towards MVT acceptance at the UPPD of Kendal Regency in 2017-2021. In the analysis and discussion stage, the data were processed using trend analysis, which is the trend of increasing or decreasing data with the percentage comparison of the current year to the base year. The results of this analysis can be used as one of the guidelines for an agency in determining policy in the next period. The conclusion was drawn after the planning, data collection and analysis, and discussion were carried out and a summary of the research results was determined.

## RESULTS AND DISCUSSION

Arsitandya (2020) states that a trend is a movement in which there is a tendency to increase or decrease in data from several periods with the percentage of the current year's data to the base year's data. Based on this definition, the following formula is determined.

$$\text{Trend} = \frac{\text{Current Year Data}}{\text{Base Year Data}} \times 100\%$$

The calculation of this trend is first determined by the base year data by determining the first year of all periods analyzed or the year that shows the most normal conditions among other years. The calculation produces three trends, including an increasing trend, a decreasing trend, and fluctuations. Therefore, the calculation of the trend of MVT revenue in 2017-2021 can be determined using the following formula.

$$\text{Tren} = \frac{MVTn}{MVT0} \times 100\%$$

Description:

Trend : Trend of MVT revenue

MVTn : Current year data of MVT revenue

MVT0 : Base year data of MVT revenue

Based on the formula above, data on the realization of MVT revenue and trends in MVT revenue are presented in the following table.

Table 1. Realization of data and revenue trends of MVT for 2017–2021

Year	Realization of MVT Revenue (Rp)	Trend of MVT Revenue (%)
2017	95,854,739,525.00	100
2018	103,296,776,875.00	108
2019	106,989,068,600.00	112
2020	105,818,021,025.00	110
2021	108,692,179,900.00	113

Source: Documents of the UPPD of Kendal Regency

Overall, the amount of MVT revenue in Kendal Regency in 2017-2021 tends to fluctuate. Table 1 shows that the amount of MVT revenue in 2018-2019 has consistently increased. The MVT revenue increased by 8% in 2018 and by 4% in 2019. The revenue decreased by 2% in 2020 and increased by 3% in 2021.

The UPPD of Kendal Regency applied Door to Door (D2D) method and monitoring when distributing the Annual Income Tax Notification Letter (*Surat Pemberitahuan Pajak/SPT*). Based on the results of interviews with taxpayers, it is identified that the main factor in the decline in the level of MVT receipts is the decline in the community's economic level due to job loss. The large number of companies that choose to close their businesses causes workers to lose their jobs due to the termination of employment. People who lose their jobs due to a lack of jobs are called open unemployment.

Table 2. Data on the number of open unemployment and realization of MVT receipts in 2017–2021

Year	Open Unemployment	Realization of MVT Revenue (Rp)
2017	23,892	95,854,739,525.00
2018	29,611	103,296,776,875.00
2019	31,863	106,989,068,600.00
2020	40,314	105,818,021,025.00
2021	40,298	108,692,179,900.00

Source: <https://kendalkab.bps.go.id>

Central Bureau of Statistics (*Badan Pusat Statistik/BPS*) (2021) conducted an open unemployment data survey in Kendal Regency and concluded that the number of open unemployed consistently increased in 2017-2020 but decreased in 2021. This is certainly not in line with the information of taxpayers that open unemployment is the main factor in the decline in MVT revenue.

The increase in receipts in 2018 and 2019 was the success of the UPPD of Kendal Regency in implementing its policy and service strategies. The UPPD has intensified the MVT outreach to the community and worked together with third parties, including youth organizations and farmer groups, so that information about MVT can be distributed to all Kendal Regency people. Apart from that, the UPPD of Kendal Regency also offers a number of services as follows.

### 1. SAMSAT Induk or Main SAMSAT

SAMSAT Induk is the Main SAMSAT or Superior SAMSAT that is located at the UPPD office of Kendal Regency and oversees various other SAMSAT services in Kendal Regency. SAMSAT Induk is still implementing conventional services, where taxpayers have to visit registration, verification, payment, and delivery counters. Even though this conventional service is somewhat complicated because taxpayers have to make copies of files, fill out forms manually, and pay in cash, SAMSAT Induk remains a favorite place for taxpayers because it provides the most complete services, such as annual MVT payments, 5 year MVT payments, changing the license plate color, changing the domicile of the owner, and changing the shape of the vehicle.

### 2. SAMSAT Keliling (SAMKEL) or Mobile SAMSAT

Infotomotif (2021) states that SAMSAT Keliling (Mobile SAMSAT) is a special service for paying 1 yearly MVT. This SAMKEL is considered to be very effective because it applies the pick-up ball method, namely by visiting the service points that are distributed and the locations that are far from the main UPPD/SAMSAT service center using the SAMKEL car. With this mobile service, people whose location is far from the SAMSAT Induk service center can make their annual MVT payments more easily. This SAMKEL has an operational location and operating schedule that does not change.

### 3. SAMSAT PATEN

SAMSAT is an auxiliary SAMSAT or subordinate of the SAMSAT Induk. The purpose of having SAMSAT PATEN is the same as SAMKEL, which is to provide convenience for 1 yearly MVT service to people whose location is far from the SAMSAT Induk service center and it takes more time and effort to get to the SAMSAT Induk. The difference between SAMKEL and SAMSAT PATEN is in the place of operation. To operate, SAMKEL uses SAMKEL cars, which can move around every day based on the schedule of places and times, while SAMSAT PATEN is placed at the Weleri Regency Office on a patent basis and cannot move to other locations and changes the schedules. The UPPD of Kendal Regency established SAMSAT PATEN Weleri on July 30 2019. This location was selected because Weleri Sub-district is a strategic area with good economic activity when compared to other sub-districts. This area is visited by many residents from other sub-districts because there are tourist attractions, large markets, stations, schools and others as well as areas that are not too close to the SAMSAT Induk service office.

### 4. SAMSAT Door to Door (D2D)

Prayitno (2021) explains that SAMSAT Door to Door is a strategy carried out by the UPPD of Kendal Regency to increase MVT revenue by conducting door-to-door visits to taxpayers through third parties, such as youth organizations and farmer groups in a village to remind taxpayers by submitting SPT MVT that the time for collecting the MVT for the taxpayer has exceeded the due date. However, in this D2D activity, taxpayers cannot pay their obligations directly to third parties, but they must go directly to the SAMSAT Induk service office to make payment.

### 5. SAMSAT Car Free Day (SAMSAT CFD)

Ma'sum (2020) states that in order to achieve the target of receiving MVT, the UPPD of Kendal Regency opens SAMSAT CFD services every Sunday at 06:00–09:00 Western Indonesian Time (*Waktu Indonesia Barat/WIB*) in front of the Kendal City Police Station. That way, taxpayers can pay and extend the annual MVT at any time, even on Sundays. Just like SAMKEL and SAMSAT Malam, SAMSAT CFD operates using a fleet of SAMSAT cars.

### 6. New Sakpole application

Lokerstreet (2021) states that the New Sakpole is an application developed to help taxpayers in Central Java Province pay MVT online more easily, quickly, and simply without having to come directly to the UPPD/SAMSAT office of Kendal Regency. This application has several features, such

as registration containing the identity of a motorized vehicle, payment of annual MVT bills, application for e-certification of STNK, information, guides, and contacts for the New Sakpole application.

Based on the monitoring results of the UPPD of Kendal Regency for taxpayers who are in arrears of MVT obligations, the factor that causes many taxpayers to be in arrears of their MVT obligations, which contributes to a decrease in the decline in MVT revenue, is the large number of people who become openly unemployed. Central Bureau of Statistics (*Badan Pusat Statistik/BPS*) (2020) also states that the number of open unemployed in 2020 has increased dramatically compared to previous years. Based on the in-depth interviews with the UPPD of Kendal Regency, it turns out that there are several factors that have caused a decrease in MVT revenue in 2020, as follows.

1. The policies of WFH and a reduction in service hours  
Toha, Moh (2021) WFH policy as an effort to break the chain of Covid-19 transmission. WFH has limited the Human Resources (HR) in the UPPD of Kendal Regency to serve taxpayers. With limited human resources, the UPPD has reduced its service hours. With the reduction in service hours, the community is limited in the time for paying MVT directly at the location.
2. Delays in direct socialization of MVT  
Due to the lack of human resources for the UPPD of Kendal Regency and the limitations of the community in holding meetings, the UPPD of Kendal Regency cannot carry out MVT socialization directly (offline) and this results in the less optimal achievement of the target. The UPPD has solved this problem by intensifying MVT socialization online such as by using Instagram and Twitter. However, this socialization does not contribute to optimal results. This is evidenced by data as of June 2022, the official Instagram only reaches 670 followers and Twitter only reaches 762 followers out of ± 791 thousand productive age residents in Kendal Regency (Badan Pusat Statistik, 2021).
3. Some services are not operating  
In addition to reduced working hours, the existence of the WFH has also caused several services, including SAMKEL and SAMSAT CFD services, to temporarily not operate due to a lack of human resources. DDTNEWS (2021) reported that the decline in MVT revenue in Kendal Regency was due to the non-operational factors of several services. The Covid-19 pandemic has raised a number of obstacles such as high unemployment, limited human resources, limited SAMSAT fleets, problems with leasing, and many company closures.
4. Increase in the open unemployment rate  
Noviandri (2021) reported that the soaring high number of open unemployment in Kendal Regency in 2020 compared to previous years, which amounted to 36%, was one of the factors that caused a decrease in MVT revenues. A large number of job vacancies has had an impact on the Termination of Employment Rights for workers, causing high unemployment rates. The high unemployment rate contributes to a decline in the level of the community's economy and causes many taxpayers to be in debt in paying MVT.
5. The lack of community participation in MVT relief program  
Budyanto (2020) states that the provincial government is making efforts to increase MVT acceptance, namely by issuing Central Java Governor Regulation Number 44 of 2020 concerning the Provision of MVT Relief for the People of Central Java, that MVT relief is aimed at individual taxpayers or business entities experiencing delays in MVT payments. Provisions for applying for MVT relief are public transportation vehicles for people and/or public transportation of goods that experience late payments as of September 30, 2020, with the following provisions for the relief rates.

Table 3. Reduction rates based on vehicle units

Vehicle Units	Reduction Rates (%)
5	10
6-10	12
11-20	14
Vehicle Units	Reduction Rates (%)
21-50	16
51-100	18
More than 100	20

Source: Regulation of the Governor of Central Java Number 44 of 2020

Based on the realization in the field, the implementation of MVT relief in Kendal Regency is ineffective due to the lack of participation of individual taxpayers or business entities that have delayed the MVT payments for public transportation of people and/or public transportation of goods. The minimal participation of taxpayers is due to the filing process which takes a long time and is complicated. The taxpayers have to submit the data to the UPPD of Kendal Regency and then the UPPD submits the the data to BAPENDA of Central Java Province with a copy to the Governor. In addition, the application is not always accepted. This is what makes taxpayers not interested in applying for MVT relief.

Based on the results of interviews with the Head of the MVT Section, only four units of taxpayer participants applying for MVT relief were unable to fulfill the provisions based on the Central Java Governor Regulation, namely a minimum of five units. In the end, the taxpayers who filed for the relief canceled the submission. The lack of socialization of MVT relief is also the cause of this program being less attractive to the public. The author did not find digital socialization (via the internet, online, radio broadcasts, and social media), The statement of the Head of the MVT Section that socialization of this program to taxpayers was not conducted due to the Covid-19 pandemic that was followed with the restrictions on meeting activities and a lack of human resources.

In 2021, the UPPD of Kendal Regency began implementing several strategies to cope with the decline in MVT revenues in 2020 as follows.

1. Re-operation of the services of the UPPD of Kendal Regency  
The government began to provide leeway for the community to do activities outside the home in 2021 so that the community can return to work considering that cases of Covid-19 have begun to decline. With this flexibility, the UPPD of Kendal Regency has started to re-operate its several services, including SAMKEL and SAMSAT CFD.
2. Establishment of 2 SAMSAT PATEN service points  
At first, the UPPD of Kendal Regency established PATEN SAMSAT in Weleri. Then, during the Covid-19 pandemic, the UPPD of Kendal Regency established two PATEN SAMSAT service points, at the office of Boja Sub-district in the southeastern part of the Kendal Regency area on September 6, 2021, and at the office of Sukorejo Sub-district in the southwestern tip of Kendal Regency area on October 19, 2021.
3. Opening of the SAMSAT Malam (SALAM) service  
Like SAMKEL, the SAMSAT Malam (SALAM) service, which was launched on March 6, 2021, is intended to help make it easier for taxpayers to arrange an annual MVT. The difference lies in the location and operational schedule. The SAMSAT Malam (SALAM) operates only on Saturdays from 6 p.m. to 9 p.m. in front of the Kendal City Sector Police Office (*Kepolisian Sektor/POLSEK*). This

service is held at night to anticipate if any taxpayers cannot pay the MVT in the morning, afternoon, and evening due to their work or other interests at that time. SALAM also operates using the same SAMSAT car as SAMKEL and SAMSAT CFD. Media Siaga Online (2021) reported that based on the statement of the Head of MVT of the UPPD of Kendal Regency that the activities of people who work during the day make them reluctant to pay their MVT so that the innovation of the SALAM program can increase taxpayers' awareness and acceptance of MVT at the UPPD of Kendal.

#### 4. Reward program

As a form of reward or appreciation for taxpayers who are obedient and compliant in paying taxes, the UPPD of Kendal Regency/SAMSAT launched the Gebyar Tax Prize program for the period of December 22-31 2021. This program is intended to appreciate taxpayers and motivate them to comply with MVT payments. This program is carried out by lucky drawing every day at 9 a.m. and 10:30 a.m. based on the vehicle number plates of taxpayers who have paid the MVT in that period. With various prizes, such as souvenirs (helmets, umbrellas, mugs, and flasks) and vouchers of up to 25% for the vehicle, home, and personal accident insurance from Jasaraharja Putera.

#### 5. Elimination of MVT administrative sanctions

Legal Documentation and Information Network of Central Java Province (*Jaringan Dokumentasi dan Informasi Hukum Provinsi Jawa Tengah*) (2021) The Central Java Governor Regulation Number 5 of 2021 concerning the Exemption of MVT Administrative Sanctions for the residents of Central Java Province was issued to address the conditions of the Covid-19 pandemic which affected the ability of the community to fulfill their obligation to pay MVT. Exemption from MVT administrative sanctions is aimed at individual taxpayers, business entities, or government agencies that have not paid MVT. Therefore, the taxpayers are only subject to the MVT principal without any sanctions for the delay. The period for the implementation of the exemption from administrative sanctions for the MVT is four months after the promulgation of this Governor Regulation, namely from May 6, 2021, to September 6, 2021 (Ihsan, 2021).

## CONCLUSION

The trend of MVT revenue in Kendal Regency in 2017-2021 tends to fluctuate. The highest increase occurred in 2018 by 8% while the decrease occurred in 2020 by 2%. The increase in MVT revenues in 2018-2019 was due to the success of the UPPD of Kendal Regency in carrying out policy and service strategies, including the SAMSAT Induk, SAMKEL, PATEN SAMSAT, D2D SAMSAT, CFD SAMSAT, and the New Sakpole application. The decline in MVT receipts in 2020 was due to an increase in open unemployment, the WFH policy, reduced service hours, delays in direct (offline), the non-operation of several UPPD of Kendal Regency services, and lack of community participation in responding to the MVT relief program. The increase in MVT revenue in 2021 was due to the re-operation of services at the UPPD of Kendal Regency, the establishment of two SAMSAT PATEN and SAMSAT Malam service points, the reward program, and the elimination of MVT administrative sanctions.

Based on these conclusions, the authors provide recommendations, including simplification of the process of submitting an MVT relief program aimed at individual taxpayers or business entities in Central Java experiencing delays in MVT payments for public transportation of people and/or public transportation of goods to lighten the burden of the community. In addition, improving services and maximizing the UPPD programs, such as expanding MVT socialization, can be carried out directly or through electronic media, such as radio broadcasts, adding accounts on the Facebook and YouTube platforms and collaborating with official social media accounts of other agencies and influencers as an

effort increase in MVT acceptance at the UPPD of Kendal Regency during the Covid-19 pandemic. The government should consistently make an effort to increase MVT revenue and taxpayers should provide feedback on policies and programs issued by the government by participating in MVT socialization and increasing awareness of their tax obligations.

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