

STANDARD OPERATING PROCEDURES (SOP) FOR LAND AND BUILDING TAX PAYMENT AT BAPENDA PANGANDARAN REGENCY

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Abstract

One of the sources of Regional Original Revenue (PAD), Land and Building Tax is imposed on the ownership, control, and utilization of land and buildings by individuals or business entities. Local governments are responsible for the collection of Land and Building Tax to ensure optimal tax revenue. The purpose of the MBKM internship program at the Regional Revenue Agency (Bapenda) of Pangandaran Regency is to gain an understanding of the implementation of the Standard Operating Procedures for Land and Building Tax payment and to find obstacles faced by taxpayers in fulfilling their obligations. This study uses direct observation, interviews with Bapenda employees, and analysis of documents related to regional tax administration regulations and systems. The results of the study show that, although Bapenda has systematically implemented the standard operating procedures for land and building tax payments, there are still several obstacles, such as a low level of taxpayer compliance, a lack of public understanding of the importance of taxes, and limitations in the implementation of the digital payment system. In addition, there are still delays in payments due to technical problems in the electronic transaction process and lack of socialization. The results of this internship show that to increase the effectiveness of Land and Building Tax payments, it is necessary to optimize the digital system, increase public training on taxes, and stricter supervision of taxpayer compliance. It is hoped that the implementation of more efficient and transparent standard operating procedures will increase local tax revenues and support sustainable development.

Keywords: Land and Building Tax, Tax Compliance, Regional Original Revenue.

Abstrak

Salah satu sumber Pendapatan Asli Daerah (PAD), Pajak Bumi dan Bangunan dikenakan terhadap kepemilikan, penguasaan, dan pemanfaatan tanah dan bangunan oleh individu atau badan usaha. Pemerintah daerah bertanggung jawab atas pemungutan Pajak Bumi dan Bangunan untuk memastikan penerimaan pajak yang optimal. Tujuan dari program magang MBKM di Badan Pendapatan Daerah (Bapenda) Kabupaten Pangandaran adalah untuk mendapatkan pemahaman tentang penerapan Standar Operasional Prosedur pembayaran Pajak Bumi dan Bangunan dan untuk menemukan hambatan yang dihadapi oleh wajib pajak dalam memenuhi kewajibannya. Studi ini menggunakan observasi langsung, wawancara dengan pegawai Bapenda, dan analisis dokumen yang berkaitan dengan peraturan dan sistem administrasi perpajakan daerah. Hasil penelitian menunjukkan bahwa, meskipun Bapenda telah menerapkan prosedur operasi standar pembayaran Pajak Bumi dan Bangunan secara sistematis, masih ada beberapa hambatan, seperti tingkat kepatuhan wajib pajak yang rendah, kurangnya pemahaman masyarakat tentang pentingnya pajak, dan keterbatasan dalam penerapan sistem pembayaran digital. Selain itu, masih ada keterlambatan pembayaran karena masalah teknis dalam proses transaksi elektronik dan kurangnya sosialisasi. Hasil magang ini menunjukkan bahwa untuk meningkatkan efektivitas pembayaran Pajak Bumi dan Bangunan, diperlukan optimalisasi sistem digital, peningkatan pelatihan masyarakat tentang pajak, dan pengawasan yang lebih ketat terhadap kepatuhan wajib pajak. Diharapkan bahwa penerapan prosedur operasi standar yang lebih efisien dan transparan akan meningkatkan penerimaan pajak daerah dan mendukung pembangunan berkelanjutan.

Kata Kunci: Pajak Bumi dan Bangunan, Kepatuhan Pajak, Pendapatan Asli Daerah.

A. INTRODUCTION

The part of the government responsible for the management of regional revenues, especially from regional taxes, such as Land and Building Tax, is the Regional Revenue Agency of Pangandaran Regency. Land and Building Tax is one of the sources of Regional Original Revenue that helps the most regional development. In its implementation, the Bapenda of Pangandaran Regency has implemented a technology-based administrative system to improve the efficiency of tax payments. One of the innovations that has been implemented is the digital payment system, which allows taxpayers to pay Land and Building Tax online through partner banks such as Bank BJB. In addition, Bapenda also uses various methods to disseminate information about tax payments, such as using social media and socialization of public services. Despite the system, there are still many obstacles that hinder the optimization of tax collection. The achievement of regional revenue targets and the effectiveness of services to the community can be affected by these obstacles. During the internship, we found several main problems with the Land and Building Tax payment system at Bapenda Pangandaran Regency, including:

1. **Low Taxpayer Awareness and Compliance:** Many taxpayers do not pay the Land and Building Tax on time and do not understand the importance of paying the Land and Building Tax for regional development.
2. **Constraints in the Tax Payment System:** Some people prefer to make payments manually rather than using digital payments. Some taxpayers still face difficulties in paying taxes online because some regions do not have access to digital services.
3. **All taxpayers have not been sufficiently informed about the tax**

payment procedure: The public still does not understand the benefits of tax payment and the consequences of late payment.

To solve this problem, the Bapenda of Pangandaran Regency can take the following solutions:

1. **Improving Tax Information:** Expand tax education campaigns through social media, official websites, and open seminars on the importance of timely payment of Land And Building Tax. To make people pay taxes easily and on time, it is more interesting to create digital content, such as videos and infographics, providing village or sub-district employees with training to help taxpayers understand and make Land And Building Tax Payments.
2. **Strengthening the Digital Payment System:** Creating a tax payment feature that is easier to use through mobile applications. Working with more banks and digital financial service providers to make online tax payments easier provides taxpayers with a help counter to help those who experience technical difficulties in making digital payments.
3. **Improving the System to Improve Supervision and Evaluation:** Before tax payment is due, taxpayers are given automatic alerts via SMS or email. Improve the monitoring system for taxpayers who have arrears so that they can be given warnings or incentives if they pay on time.

B. IMPLEMENTATION AND METHODS

1. Implementation of Activities

a. Location and time of Internship

The internship activity was carried out at the Regional Revenue Agency of Pangandaran Regency, which is located in JL. Kidang Pananjung No. 3, Pangandaran, West Java. The

internship lasts for 4 months from August 12, 2024 to December 06, 2024.

Table 1 Working hours of Bapenda Pangandaran Regency

Day	Business Hours
Monday-Thursday	07.30-15.30
Friday	07.30-16.00

b. Background of Interns

The writer is a student of the Diploma III Program in Business Administration at Jenderal Soedirman University who participates in the Independent Learning Independent Campus program. The purpose of this internship is to provide hands-on work experience and apply the theories learned in college to the world of work.

2. Activity Method

a. Methods Used

The methods carried out during the internship at Bapenda Pangandaran Regency are direct observation, work practice, document studies, discussions, and interviews. To gain an understanding of the administrative process of Land and Building Tax payments, participants made direct observations. Participants in the work practice performed administrative tasks such as tax data input, recapitulation of restaurant tax transactions, and compiling tax letters and reports. In addition, literature research was carried out to increase

understanding of regional tax regulations, especially Regional Regulations that regulate Land And Building Tax. Nevertheless, interviews and conversations with Bapenda employees provided a deeper understanding of the problems and solutions related to the implementation of the tax payment system. During the internship, participants gain an understanding of various important elements of the tax administration system, such as the process of processing Tax Returns Payable (Tax Notice Letters Owed), mutations, and restaurant tax recapitulation.

b. Materials Organized

At the time of the implementation of the work practice, the author was placed in the field of Planning, Development and Management of the Regional Revenue Information System. Here are some of the materials learned during the internship:

1. Perform administrative tasks

The author is in charge of inputting tax data, recapitulation of restaurant tax transactions, and compiling tax letters and reports.

2. Study documents

The author studies regulations related to regional taxation, such as Regional Regulations that regulate Land and Building Tax.

3. Entering data on the Tax Return Payable

Input mutations of the Outstanding Tax Return, including

changes in taxpayer data, such as the owner's name, land area, or changes in tax value. The mutation of the Payable Tax Return Letter is carried out when there is a land sale and purchase transaction or a change in ownership. Effective tax administration processes, such as the processing of Payable Tax Return data, ensure the accuracy of tax information, which is the basis for tax collection

4. Sales recapitulation

Conduct a recap of restaurant sales to prepare an income budget. This memorandum recap is done by comparing the amounts on manual and electronic notes, by ensuring the date of purchase, the purchase sequence number, and the corresponding total price. If there is a difference, adjustments will be made to the note with the most accurate amount, and can be used to calculate restaurant taxes validly.

C. RESULTS AND DISCUSSION

One of the main sources of Regional Original Revenue (PAD), Land and Building Tax plays an important role in the development of infrastructure and public services. The Regional Revenue Agency (Bapenda) of Pangandaran Regency is responsible for managing this tax so that it is collected optimally. However, there are several obstacles in its implementation, such as public awareness of taxpayers, delayed payments, and lack of public understanding of the tax payment process. The internship at Bapenda Pangandaran Regency has the goal of learning how the Standard Operating Procedures for Land and Building Tax payments are carried out and finding

obstacles that hinder the smooth running of the system. During the internship, the author learned how to do tax administration, input data, and help calculate restaurant taxes.

In this article, we will discuss the methods used to implement solutions to overcome obstacles to land and building tax payments, conduct external evaluations of the implementation, and find factors that encourage and hinder the implementation of regional tax programs in Pangandaran Regency.

Based on the analysis conducted during the internship, some of the important issues in the payment of Land and Building Tax include:

1. Lack of Taxpayer Awareness and Compliance: Many taxpayers do not pay the Land and Building Tax on time because they do not understand or are unaware of the tax benefits.
2. Problems with the Payment System: Most taxpayers still use manual payments and do not understand digital payments.
3. The public is less informed about the tax payment procedure.

Several solutions have been taken by the Pangandaran Regency Bapenda to overcome this problem, including:

a. Improving Tax Information and Campaigns

Creating educational content in the form of infographics and videos that are sent to Bapenda's social media.

To improve taxpayers' understanding of their tax obligations, conduct seminars and public discussions.

Involve the village government in socialization so that the community can more easily get information.

b. Optimizing Electronic Payment Systems

Developing electronic payment services in collaboration with local banks such as Bank BJB.

Village or sub-district employees must be trained to help taxpayers use the digital payment system.

Allows payments over the internet with digital wallets and banking apps.

c. Improved Control and Evaluation

Send automatic reminders to taxpayers before payment is due via email or SMS

Track taxpayers who have not paid and provide alerts or tax relief programs.

To improve the accuracy of tax data, a digital filing and recording system must be developed.

To measure the success of a solution implementation, there are several key indicators that can be used. This indicator shows the effectiveness, efficiency, and effects resulting from achieving goals. Increased awareness and compliance of taxpayers with taxes due to more intensive socialization.

1. Tax payments have become easier with digital payment systems, especially for those who have access to banking services.
2. Tax Administration Efficiency: The process of tax data input and supervision has become more organized, which means fewer recording errors and faster administrative processes.
3. Increasing Regional Tax Revenue: Land and Building Tax revenues in Pangandaran Regency increased as a result of increased taxpayer

compliance. This has a direct impact on regional revenue.

Several solutions have been implemented to deal with various problems that arise during the internship at Bapenda. One of them is to create educational content about taxes in the form of infographics and videos uploaded to Bapenda's social media to increase taxpayer awareness. In addition, the input and update of the Payable Tax Return data is carried out to optimize tax administration to ensure accurate tax information. The author finds problems with online payment systems and provides suggestions to improve public accessibility. The use of digital payment systems is also the main focus. Several metrics can be used to measure the success of implementing this solution. One of them is the increase in taxpayer awareness, which is shown by the increase in public interaction related to tax payments on social media. In addition, more accurate and organized tax data speeds up the taxpayer monitoring process, which improves administrative efficiency. Despite some obstacles, digital payment systems are becoming more and more known and people are starting to use them. Some of the factors that drove the implementation of this solution include Bapenda employees who are attentive in providing instructions to interns, technological advances that make tax payments more efficient, and increasing public awareness about the importance of paying taxes on time. However, there are some barriers. These include taxpayers who are not familiar with technology, especially in rural areas, lack of technological infrastructure that hinders the implementation of online payment systems, and lack of human resources to provide comprehensive tax education to the public.

D. CLOSING

The results of the internship conducted at Bapenda Pangandaran Regency show that the Land and Building Tax payment system still faces a number of problems, especially in

terms of taxpayer compliance and the application of digital technology. To overcome this problem, various efforts have been made, including improving tax administration, stricter monitoring of taxpayer compliance, and socialization through digital media. The implementation of the digital payment system has great potential to increase the efficiency and transparency of regional taxes, although there are still several obstacles, such as limited infrastructure and low levels of digital literacy of the community.

Some suggestions that can be implemented to improve the local tax system are:

1. **Improving Tax Education:** Providing face-to-face and online courses to improve public understanding of the benefits and procedures for paying Land and Building Tax.
2. **Development of Digital Payment Systems:** Increasing cooperation with digital financial service providers to make tax payments easier.
3. **Periodic Evaluation of the Tax System:** Conduct a survey of taxpayers to identify obstacles and plan solutions.

Conclusion

The results of the internship conducted at Bapenda Pangandaran Regency show that the Land and Building Tax payment system plays an important role in increasing Regional Original Revenue. However, the implementation of the system still faces challenges such as low taxpayer compliance, lack of socialization, and lack of access to digital payment systems. To overcome this problem, Bapenda has increased socialization, created an online payment system, and tightened tax compliance supervision.

As a result, public administration, transparency, and compliance have increased in tax

payments. However, the success of this system also depends on infrastructure support and active participation of the community. Therefore, to increase tax revenue, support regional development, and improve the welfare of the people of Pangandaran Regency, cooperation between local governments, financial institutions, and the community is needed.

Suggestion

Several suggestions can be applied to improve the efficiency of Land and Building Tax payments in Pangandaran Regency.

First, taxpayers should be better educated about their obligations and the benefits of paying taxes on time through seminars, social media, and cooperation with village governments.

Second, strengthening the digital payment system involves expanding cooperation with banks and digital financial service providers as well as improving technological infrastructure to make the system more accessible to the public, especially in rural areas.

Third, increased tax supervision and compliance through the implementation of an automatic reminder system, stricter sanctions for delinquent taxpayers, and incentives for those who pay taxes on time.

Finally, synergy between local governments, financial institutions, and the community must be strengthened to create a more transparent, effective, and sustainable tax system. With the right strategy, regional tax revenues can be optimized and contribute directly to the development and welfare of the people of Pangandaran Regency.

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