

## PERFORMANCE ANALYSIS OF *PBB-P2* TAX COLLECTION IN KEJAYAN URBAN VILLAGE, PASURUAN DISTRICT

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### ABSTRACT

Performance Analysis is an evaluation activity carried out by government and private agencies that aims to measure the success and failure of the implementation of tasks and functions. Apparatus performance measurement can help measure the success of apparatus performance in carrying out their duties and functions, so as to provide objective information about the implementation of government activities. In this study, using a qualitative descriptive approach using data collection techniques of interviews, observation and documentation. This study uses the theory of Mathis N Jacson (2006) to analyze the performance of *PBB-P2* tax collection in Kejayan village. There are 5 Indicators namely output quality, output quantity, output timeliness, attendance at work and cooperative attitude. The results of the study stated that *PBB-P2* tax collection experienced many external obstacles which were included in the indicators of output quality and cooperative attitude of *PBB-P2* tax collection. Then in this study, the authors provide strategies to minimize these obstacles.

**Keywords:** *Performance Analysis, PBB-P2 Tax, PBB-P2 Tax Collection*

### A. INTRODUCTION

Changes in the organization of government are impacted by the existence of bureaucratic reform; both the federal and local governments must work together to enhance all aspects of public service delivery. Enhancing the ability of government organizations—which are intimately tied to the apparatus's resources as organizational strategists and implementers—is the subject of the changes. The performance of the apparatus is crucial in implementing bureaucratic reform since it is necessary for each apparatus to be able to finish its task in order to accomplish this achievement. But there is still a problem with each agency's apparatus performance, which needs to be fixed (Budiarti *et. al.*, 2022)

Facing the challenges of human resources in today's extraordinary environmental changes and technological developments have made enormous changes and affected various aspects of people's lives around the world. These changes also greatly affect the ability of an organization to compete and maintain its existence. Human resources are people who work within government and private organizations referred to as employees, employees, personnel, leaders or workers, labor, laborers, which are related to human resource planning and

utilizing labor more effectively and efficiently, which can be caused by the challenges faced by the organization, the availability of employees internally and externally, career advancement in aspects of human resource development, job satisfaction and work motivation.

Performance describes the stage of achievement of the implementation of an activity in an organization. Employees are so needed because employees are one of the elements that are institutionally part of governance to complete their main obligations and functions in government, development and community services. Employee performance is one of the factors that can change organizational progress. The more employee performance increases, the easier it is for organizational expectations to be achieved, and vice versa what happens if employee performance is low or not good, the planned activities cannot run well and the organization is difficult to achieve the previously set targets. The importance of analyzing employee performance is very significant, or in other words, has a very important strategic value. Information about employee performance and the factors that influence it has a high level of significance to be understood. Therefore, measuring employee performance should be interpreted as a form of evaluation that aims to assess the results of the implementation of the tasks and functions assigned to them. This performance evaluation is actually an analytical interpretation of successes and failures.

Kejayan Village is a government service unit under the auspices of the Sub-district. The *Kelurahan* has the task and function of carrying out the authority delegated by the sub-district head and carrying out its own government affairs based on the *Peraturan Kelurahan Pemerintah Nomor 73 Tahun 2005* concerning urban villages, so that it is expected that the urban village can provide quality public services to the community.

Land and Building Tax is one of the contributors to Indonesia's state revenue. Approximately 70% of the country's revenue comes from tax revenues. The amount of *PBB* tax revenue in a region affects the development and welfare of a region. This *PBB* Tax revenue is used to finance expenditures and carry out routine regional tasks in carrying out development, among others to finance education, health, infrastructure and other public service facilities.

The *PBB* tax collectors are the spearhead of *PBB* tax revenue in the village. They have the task of distributing *SPPT* to all taxpayers in the village/*Kelurahan* which are received from *BPKPD* Pasuruan Regency through the Sub-district coordinator.

From the percentage of realization results in 2019 as much as 65.89%, in 2020 as much as 66.56%, in 2021 as much as 64.15 percent and in 2022 as much as 63.15%. From the percentage of *PBB P2* tax acquisition in 2019-2022 the graph has increased by a percentage of 1 (one) time in 2020 and then decreased 2 (two) times in 2021 and 2022 (Realization Tax Report *Kecamatan* Kejayan). This indicates that the performance of the *PBB P2* tax collector in Kejayan Village in the *PBB P2* tax service is not optimal. In addition, *PBB P2* tax arrears will also affect the percentage of *PBB P2* tax acquisition in Kejayan Village. As a result, the acquisition of *PBB P2* tax in Kejayan Village did not reach the 100% target. Meanwhile, the performance of the Sub-district and *Kelurahan* is measured and

seen from the percentage of *PBB P2* tax revenue. When the acquisition of *PBB P2* tax reaches the target of 100% or is paid off, it can be said that the performance of the village / *Kelurahan* is very good. If the *PBB P2* tax revenue does not reach 100% or is low (below 50%) it can be said that the performance of the village / *Kelurahan* is not good / bad. From the description of the tax realization report data above and the author's initial observation with one of the residents of Kejayan village, the author is interested in researching "Performance Analysis of *PBB* Tax Collectors in *PBB* Tax Services in Kejayan Village, Kejayan District, Pasuruan Regency".

## **B. LITERATUR REVIEW**

### **Human Resource Management**

Human resource management is something that humans have long applied. Because humans are social creatures who live in an organization. Organizational life that has existed for a long time, such as in the fields of government, economy, and society, requires the existence of a human resource management unit itself. Human resource empowerment that is managed regularly and systematically will produce qualified and competitive human resources. To start this discussion, we need to first understand the meaning of human resource management according to the experts that we will describe below. As follows:

According to (Arif Yusuf Hamali 2018, 2) states that: "HR management is a strategic approach to skills, motivation, development, and management of organizing resources".

According to (Prasadja Ricardianto 2018, 15) states that: "Human Resource Management is a science that studies how to manage the relationship and role of resources (labor) owned by individuals effectively and efficiently and can be used optimally so that the common goals of the company, employees and society can be achieved".

### **Definition of Tax**

According to the *Undang-Undang Nomor 16 Tahun 2009* concerning General Provisions of Tax Procedures, taxes are mandatory contributions to the State owed by individuals / entities that are compelling based on the Law, by not getting direct rewards and are used for Development and State needs for the greatest prosperity and welfare of the community. Taxes according to Prof. Dr. P. J. A. Andriani are public contributions to the state (which can be imposed) owed by those who are obliged to pay according to statutory regulations with no achievement back that can be shown directly and which are used to finance public expenditures related to the duties of the state to organize the tax government.

### **Definition of Land and Building Tax (*PBB*)**

Land and Building Tax (*PBB*) is a state tax imposed on land and/or buildings based on the *Undang-Undang Nomor 12 Tahun 1985* concerning Land and Building Tax as amended by the *Undang-Undang Nomor 12 Tahun 1994*. *PBB* is a material tax in the sense that the amount of tax payable is determined by the state of the object, namely the earth/land and/or building. The state of the subject (who pays) does not determine the amount of tax. *PBB* based on the tax collection system belongs to the official assessment system. Official assessment

system according to Widi Dwi Ernawati (2018: 8) is a collection system that authorizes the government to determine the amount of tax owed by taxpayers.

Collecting Officer is an officer appointed to collect *PBB* in the rural sector and/or urban sector and deposit it to the Place of Payment. Payment of *PBB P2* Tax can be made at the village office, Sub-district Office as the coordinator of tax collectors, post office, Bank, Digital Wallet (Dana, OVO), E-Commerce (Shopee, Tokopedia, etc.), Indomaret/alfamart. Now payment does not have to go through the tax collector at the village office. The ease of paying taxes was created so that all taxpayers can easily pay taxes and minimize the occurrence of *PBB* tax levies not being deposited by tax collectors in the village/*Kelurahan*.

The tax payable as stated in the *SPPT*, must be paid no later than 6 (six) months after receiving the *SPPT*. If it is late, the taxpayer will be subject to an administrative fine of 2% of the value of the tax payable each month. The sharing of *PBB P2* tax revenue is divided between the central government and local governments with a balance of local governments getting a share of 90% and the rest is submitted to the central government. The proportion of tax revenue sharing is regulated by government regulation.

### **Performance Concept**

Performance comes from the word job performance or actual performance. In general, performance is a benchmark for someone who has succeeded in carrying out their work. This is in accordance with what was stated by Lawler and Poter (1967) that performance is a person's success in carrying out tasks. According to Prawirosentono (1999), performance is the result of work that can be achieved by a person or group of people in an organization to achieve goals, carried out by legal means, according to morals, ethics and not against the law. According to Kompri in the 2020 Performance Management Book, states that performance is a description of the achievement of the implementation of a program of activities or policies to realize the targets, goals, vision, and mission of the organization as outlined in the strategic plan of an organization.

Based on the understanding of some of the experts above, it can be concluded that performance is an activity carried out by members of the organization in accordance with the program, activities, goals, vision and mission of the organization by complying with applicable rules and paying attention to ethics, and morals.

### **Factors that Affect Employee Performance**

According to Mathis et al. (2001) the factors that affect individual performance are: their abilities, motivation, support received, the existence of the work they do, and their relationship with the organization.

According to Wirawan (2009), employee performance is influenced by three factors, namely:

- 1) External environmental factors
- 2) Internal employee factors
- 3) Internal environmental factors of the organization

### **Performance Indicators**

Employee performance indicators according to Mathis and Jackson (2006) are as follows:

### ***Output quantity***

The quantity of output is the amount produced expressed in terms such as the number of units, the number of activity cycles completed. Quantity is measured from employee perceptions of the number of activities assigned and their results. From this explanation, the author concludes that the quantity of output is the number of results of work reports carried out by a person in accordance with their responsibilities.

### ***Quality of output***

Adherence to procedures, discipline, dedication. The level to which the desired activity results are close to perfect in the sense of adjusting some ideal way of performing the activity, as well as meeting the expected goals of an activity. The quality of output is measured by the quality of work produced and the perfection of tasks against the skills and abilities of employees.

***Output timeliness***; being able to complete the output at a predetermined time and maximize the time available for other activities. Timeliness of results is a measure of a person's timeliness in doing work according to the responsibilities given to him.

***Attendance at work***; employee attendance is not only seen from the presence of his body at work, but his behavior, attitude and stance must also be present at work. By applying attendance as a whole, starting from the employee coming to go home, he is able to carry out tasks and work wholeheartedly and with maximum results.

### ***Cooperative Attitude***

Cooperative attitude, namely the ability of a worker to work together with others in completing a task and work that has been determined so as to achieve the greatest possible usability and results. To increase the acquisition of *PBB* tax at the sub-district level requires cooperation between the sub-district *PBB* tax coordinator and the *PBB* tax collector because their duties and functions are the same and interrelated.

## **B. RESEARCH METHOD**

The research conducted is descriptive research, which uses a qualitative approach by describing the performance of the Apparatus in Kejayan Village, which is located in Kejayan District, Pasuruan Regency. This qualitative descriptive research focuses on problem-solving efforts by investigating circumstances that describe the objects and subjects of research factually.

Descriptive type research focuses on finding solutions to current challenges that are appropriate to the context and situation in which the research takes place. Researchers observe events that occur in the field and then describe them as they are at the time the research is conducted. Researchers used data collection methods of observation, interviews and documentation with informants of *PBB-P2* tax collectors in Kejayan village, Head of Government and Head of Control, Collection and Development of Regional Revenue *BPKPD* Pasuruan Regency and several residents of Kejayan village.

## **D. RESULTS AND DISCUSSION**

### **Analysis of the Performance of *PBB-P2* Tax Collection in Kejayan Village, Pasuruan Regency**

In this research, the author uses the theory in accordance with the phenomena experienced by the author during the author's research in the field entitled Performance Analysis of *PBB P-2* Tax Collection in Kejayan Village, Pasuruan Regency. To further review the phenomena that occur in the field, the author uses the concept of Performance Analysis (performance indicators) proposed by Mathis, L. Robert and Jackson, H. John, in analyzing the Performance of *PBB P-2* Tax Collection in Kejayan Village, Pasuruan Regency. In analyzing performance, Mathis, L. Robert and Jackson, H. John, use 4 (four) indicators, including output quantity, output quality, output timeframe, attendance at work, and cooperative attitude.

The following will explain the implementation conditions of the Performance Analysis of *PBB-P2* Tax Collectors in Kejayan Village, Pasuruan Regency as in accordance with the parameters stated above:

#### ***Output Quantity***

Based on data from the Kejayan Village *PBB P2* Realization Monthly Report in 2020-2022, the percentage of *PBB-P2* tax realization in Kejayan Village has decreased every year. In 2020 the percentage of *PBB-P2* tax revenue was 66.5%, in 2021 the percentage of *PBB-P2* tax revenue was 64.15% and in 2022 the percentage of *PBB-P2* tax revenue was 63.5%. The decrease in the percentage of *PBB-P2* tax revenue is drastic in 2022, which is 63.5%. This is the worst achievement of *PBB-P2* tax revenue from Kejayan urban village. This indicates that the performance of *PBB-P2* tax collection seen from the output quantity indicator is still poor.

#### ***Output Quality***

The performance of *PBB-P2* tax collectors seen from the quality of output is the performance of officers seen from the conformity of output with applicable rules. This applicable rule relates to Standard Operating Procedures (SOP) in *PBB-P2* billing and the suitability of *SPPT PBB-P2* data with conditions in the field. Based on the results of the author's interviews with several *PBB-P2* tax collectors above, it can be seen that *PBB-P2* tax collectors do not yet have a Standard Operating Procedure (SOP) for *PBB-P2* tax collectors in collecting taxes. In addition, there are also no duties, tasks and functions related to *PBB-P2* tax collectors. In addition to the SOP, the quality of output from the performance of *PBB-P2* tax collectors is the suitability of data in the Tax Notification Letter (*SPPT*) with data in the field. There are *SPPT* data that have not been updated with current conditions, including the name of ownership and the object of the building.

#### ***Timeliness of Output***

The performance of the *PBB-P2* tax collector in Kejayan Village as seen from timeliness is the time used as a reference to achieve the predetermined target. In the *PBB-P2 SPPT*, the due date for *PBB-P2* tax payments is stated, namely June 30, 2023. Outside the due date, taxpayers will be subject to an administrative fine of 2% per month of the total Land and Building Tax that must

be paid. Based on the author's observations in Kejayan Village, there are still many taxpayers whose *PBB-P2 SPPT* appear in arrears in the previous year. This indicates that the *PBB-P2* tax payment is not deposited or has not paid.

#### **Workplace Attendance**

Attendance at work for *PBB-P2* tax collectors in Kejayan village is related to the presence of *PBB-P2* tax collectors in the workplace. In this case, the author looks at the schedule of *PBB-P2* tax collection in the *Kelurahan*. In collecting taxes, tax collectors have no specific schedule for collecting taxes. They collect taxes when they have free time between office hours. Outside of office hours, *PBB-P2* tax collectors who are domiciled in Kejayan urban village can also do this. However, for tax collectors who are not domiciled in Kejayan urban village, it is difficult to reach the target quickly. The *PBB-P2* tax collection schedule that had been made for June 2023 did not run effectively and was not re-implemented in July 2023, because there were several *PBB-P2* tax collectors who took advantage of the time to collect *PBB-P2* taxes for other purposes. Therefore, Kejayan Village Head revoked his policy to make a policy related to the scheduling system for *PBB-P2* tax collectors.

#### **Cooperative Attitude**

Cooperative attitude is an indicator that comes from within *PBB-P2* tax collectors. No matter what the rules are to make people cooperative at work, as long as it does not start from themselves, the results of their work will not be maximized. A cooperative attitude in work is needed because basically in all aspects of life humans cannot live alone. The cooperative attitude of *PBB-P2* tax collectors can be carried out between *PBB-P2* tax collectors and the Kejayan sub-district and the Regional Revenue and Financial Management Agency of Pasuruan Regency. This cooperative attitude is carried out by *PBB-P2* tax collectors with the sub-district as the tax coordinator, the Regional Revenue and Management Agency of Pasuruan Regency as the leading sector of regional tax management and residents as *PBB-P2* tax subjects.

Based on the author's interviews and observations in the field, the cooperative attitude of tax collectors is not well established with the sub-district because of the decline in the trust of the sub-district *PBB-P2* tax collectors to the sub-district because many tax arrears appear on the taxpayer's *SPPT* even though they have deposited the tax money. The cooperative attitude between *PBB-P2* tax collectors in the *Kelurahan* and *BPKPD* Pasuruan Regency is quite well established as evidenced by the monitoring and evaluation from *BPKPD* Pasuruan Regency to the *Kelurahan* and the provision of *PBB-P2* tax collector honorarium per *SPPT*. However, the cooperative attitude is less well established with taxpayers because *PBB-P2* tax collectors do not socialize the importance of paying taxes to taxpayers when collecting *PBB-P2* taxes.

It can be concluded that the main obstacles that can affect the performance of *PBB-P2* tax collectors to develop can be divided into 2 (two), namely internal obstacles and external obstacles. Internal constraints that affect the performance of *PBB-P2* tax collectors come from output quality indicators, among others, the lack of understanding of *PBB-P2* tax collectors related to their duties and functions and the lack of orderly administration of the recap of the number of taxes of *PBB-P2*

tax collectors in Kejayan Village, and the lack of a cooperative attitude, this is indicated by the absence of socialization from *PBB-P2* tax collectors to taxpayers about the importance of paying *PBB P2* tax and socialization related to the settlement of *PBB* tax problems. In addition to internal constraints, there are external constraints that affect the performance of *PBB-P2* tax collectors. These constraints come from indicators of output quality, attendance at work and cooperative attitude.

### **Strategies to Overcome Constraints in Improving the Performance of *PBB-P2* Tax Collectors in Kejayan Village**

Many obstacles experienced by *PBB-P2* tax collectors that can hinder the performance of *PBB-P2* tax collectors are external obstacles, namely obstacles that come from the quality of output, attendance at work and cooperative attitude. Constraints from the quality of output such as not updating the *PBB SPPT* data, the absence of SOPs related to the performance of *PBB* tax collectors. The strategy applied to deal with output quality constraints requires cooperation and coordination with the Pasuruan Regency Regional Revenue and Financial Management Agency. Furthermore, regarding Standard Operating Procedures, the Pasuruan Regency Financial Management and Revenue Agency should make Standard Operating Procedures (SOPs) for coordinators and collectors. The SOP also adds the main duties and functions of the *PBB* tax coordinator and collector. The SOP consists of the flow of *PBB* payments, the flow of *PBB* billing, the main duties and functions of *PBB* tax collectors, information boards related to *PBB* taxes in sub-districts and villages, signs about *PBB* tax counters and service places.

Then the strategy to deal with external constraints on workplace attendance such as the absence of a *PBB-P2* tax collection scheduling system, among others, is to create a scheduling system every month for *PBB-P2* tax collectors and create a special group of *PBB-P2* tax collectors with the Government Section in Whatsapp so that when the *PBB-P2* tax collector can share a live location when he gets a schedule to collect *PBB-P2* tax. Furthermore, the strategy to deal with external constraints of cooperative attitudes such as the lack of *PBB-P2* withdrawal honorarium given to *PBB-P2* tax collectors is to coordinate with the Regional Revenue and Financial Management Agency of Pasuruan Regency to increase incentives or honorarium for *PBB-P2* tax collectors in villages and sub-districts to increase the enthusiasm of *PBB-P2* tax collectors.

Apart from that, there are internal obstacles that originate from the cooperative attitude of *PBB-P2* tax collectors. The attitude of *PBB-P2* tax collectors is felt to be less cooperative and responsive to *PBB-P2* tax problems experienced by the community. *PBB-P2* tax collectors do not socialize the importance of paying taxes to taxpayers and only collect *PBB-P2* taxes.

### **E. CLOSING**

Based on research conducted by researchers, the following conclusions were obtained:



### Conclusion

1. *PBB-P2* tax collection performance when viewed from 5 (five) performance indicators, namely output quality, output quantity, time period, presence at work and cooperative attitude according to Mathis n Jakcson 2006, in Kejayan is still considered less than optimal or bad. The obstacles faced can be classified into internal obstacles and external obstacles. Where, external constraints, namely constraints originating from the environment outside the *PBB-P2* tax collector, are more numerous than internal constraints.
2. The strategies applied vary according to the respective obstacles faced by *PBB-P2* tax collectors in Kejayan sub-district.

### Suggestion

1. In the future, the village head should provide more attention, supervision and motivation to *PBB* officers in the sub-district. We hope that the Village Head will not only focus on achieving *PBB* targets in his area, but also have the ability to offer solutions related to problems that arise during the *PBB* billing process. It is also hoped that the village head will be able to motivate *PBB* officers to feel proud in carrying out their duties, because what they do is the first step in developing the country.
2. *PBB-P2* tax collectors in Kejayan Village are expected to have the initiative to design strategies to overcome obstacles that arise during the *PBB-P2* tax collection process without violating regulations. One approach that can be taken is to develop work guidelines that include basic tasks and operational standards as a system for improving officer performance. Apart from that, it is hoped that the *PBB-P2* Kejayan Village tax collector can increase cooperation with the community, including *PBB* collectors and taxpayers.

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