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Parking Tax Revenue and Management at Manado City Regional Revenue Agency

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Abstract. This research aims to 1) Analyze the strategy of the Regional Revenue Agency (Bapenda) in managing Parking Tax to increase Original Regional Income in Manado City; 2) Analyze the factors that support and hinder the Regional Revenue Agency (Bapenda) in managing Parking Tax to increase Original Regional Income in Manado City. The research method used is a qualitative research method with data analysis techniques using SWOT analysis. The research results show that 1) Based on the results of the SWOT analysis, the Manado City Regional Revenue Agency (Bapenda) has internal strengths and opportunities, so that its strengths and opportunities can be an advantage for the Manado City Regional Revenue Agency (Bapenda) in increasing its Original Regional Income (PAD).) through parking tax. There are 4 (four) recommended strategies, namely: a) Aggressive in implementing parking tax sanctions and fines, b) Aggressive in improving parking tax services, c) Aggressive in improving parking tax communication and education, and d) Aggressive in increasing parking tax supervision; 2) Supporting factors: (a) Availability of legal umbrella law governing parking tax management, (b) There are sanctions and fines for parking tax objects that are in arrears, late and do not pay taxes, (c) Availability of personnel or officers who available to collect tax payments, (d) Availability of a joint task force team tasked with carrying out supervision and raids, which supports the implementation of parking tax management policies, (e) Improved services, through an online tax payment and reporting system; 3) Inhibiting factors: (a) Low discipline, compliance of parking taxpayers to pay taxes, (b) Low honesty, awareness of parking taxpayers manipulating the amount of income turnover so that tax payments are low, (c) Limited quantity of human resources working and ineffectiveness of the joint task force in carrying out its main duties (d) Implementation of administrative sanctions such as fines, closure and sealing for tax objects that are late, in arrears or even do not pay parking tax, are less effectively implemented, (e) Lack of supporting facilities such as the absence of operational vehicles and limited facilities services such as computers, laptops and printers; (f) External conditions that are less supportive, after the outbreak of the Virus-19 pandemic and the entry of new normal conditions.

Keywords. Revenue, Management, Parking Tax, Original Regional Income

A. Introduction

Law Number 1 of 2022 concerning Financial Relations Between the Central Government and Regional Governments Article 1 (20) states that Original Regional Income, hereinafter abbreviated to PAD, is Regional income obtained from regional taxes, regional levies, results from the management of separated regional assets, etc. -other legitimate regional original income in accordance with legislation [1]. This law mandates that the administration of regional government be carried out by providing the broadest possible authority, accompanied by the granting of rights and obligations to implement regional autonomy to regional governments in an effort to make regional governments the subject of development in the region, more independent in seeking breakthroughs in increasing Regional Original Income without must rely on balancing funds provided by the center (Mandagi et al., 2020) [2]. It is hoped that the existence of Original Regional Income can contribute to increasing regional development and improving community welfare in accordance with the ideals expected in national development goals (Nasir, 2019) [3].

One of the most potential resources that can become a major contributor, where this source is seen as being able to increase Original Regional Income is regional taxes (Ramadhan, 2019) [4]. This is in line with Law Number 28 of 2009 concerning Regional Taxes and Regional Levies. Article 1 paragraph 1 states that regional taxes and regional levies are an important source of regional income to finance the implementation of regional government (Wibowo & Utami, 2017) [5]. Manado City as the city center of North Sulawesi Province, in its efforts to develop the region and as an effort to improve the welfare of its people, of course requires an adequate budget or funds. The Manado City Government on September 9 2011 ratified and enforced Manado City Regional Regulation Number 2 of 2011 concerning Regional Taxes.

This is considered important because the purpose of making the Regional Regulation on regional taxes is intended to serve as a guideline for the relevant agencies in the context of handling and managing regional taxes to increase regional revenue and income. Apart from that, with the enactment of this Regional Regulation, it is hoped that there will be a significant increase in public awareness. in fulfilling its tax obligations, so that it can encourage the implementation of regional development (Mandagi, 2015) [6], with the hope of fulfilling the increase in welfare and prosperity of the people of Manado City.

DArticle 2 paragraph 1 of the Manado City Regional Regulations contains 9 (nine) types of Regional Taxes which are managed by the Manado City Government, so if you look at the regional potential, parking tax is one potential source of increasing PAD which comes from Regional Taxes. This assumption is supported by the recognition of Manado City as the Provincial Capital, economic center and center of government as well as development developments in Manado City both in the trade, education and tourism sectors.

Furthermore, there is a high increase in the number of motorized vehicles in Manado City from year to year, which is confirmed by data from the Department of Transportation (2022) which states that the number of motorized vehicles in Manado City in 2020 was 683,085 units, increasing in 2021 to 779,290 units and has increased again. in 2022, there will be 878,922 units. This means that the increasing number of motorized vehicles in Manado City will certainly have an impact on the increasing need for parking spaces, especially in public facilities and this will indirectly impact on increasing regional income from the parking tax sector.

The definition of parking tax when referring to Manado City Regional Regulations states that Parking Tax is a tax on the provision of off-road parking, whether provided in connection with the main business or provided as a business, including the provision of storage for motorized vehicles (Taroreh, 2022) [7]. This is different from parking levies, namely

parking lots are not always subject to local tax because parking lots are the object of regional levies. The problem now is that even though Manado City has quite large potential in increasing PAD from the parking tax sector, based on the data that the author obtained, the target and realization of parking tax in Manado City over the last 3 (three) years has not reached the target.

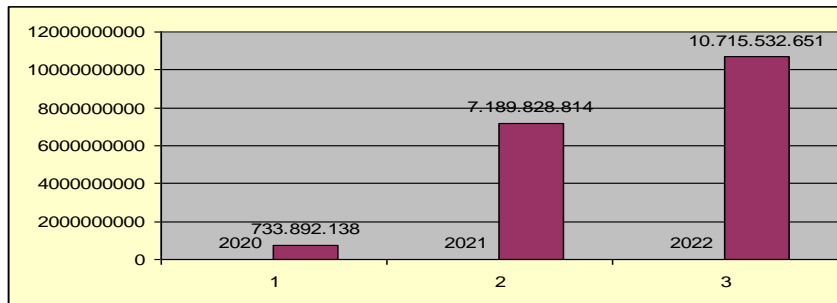


Figure 1. Realization of Regional Taxes for the Last 3 Years

The recapitulation data that the author obtained from the Manado City Tax and Retribution Sector shows that in 2020 the percentage of achievement of the revenue target was 51.68%, specifically for parking tax, the target was IDR 14,200,000,000 and the actual revenue was IDR 7,338,921,380. -. Furthermore, in 2021, the parking tax revenue target is IDR 13,900,000,000,- with actual revenue of IDR 7,189,828,814,- or reaching the achievement percentage of the target at 51.73%, and in 2022 the achievement percentage will reach 89, 30% on a target of IDR 12,000,000,000,- with an achievement of IDR. 10,715,532,651,-

The big question arises, why the realization of the parking tax did not reach the target as expected. This phenomenon is truly ironic, considering that the local government is currently intensively encouraging PAD, especially from the tax sector, as an effort to provide capital for development and improve the welfare of the community, but in fact the parking tax that was touted as a potential tax has not been realized in accordance with the expectations. ultimately has an impact on reducing PAD from the regional tax sector. The failure to achieve the parking tax target as explained above provides an illustration of regional tax management as regulated in Manado City Regional Regulation Number 2 of 2011 concerning Regional Taxes regulated in Manado Mayor Regulation Number 57 of 2013 concerning Collection of Regional Taxes in indicate that it is not running optimally in accordance with applicable laws and regulations.

Indications that show the ineffectiveness of parking tax management are that the relevant agencies, in this case the Manado City Regional Revenue Agency, are less effective in planning, projecting and less than optimal in mapping parking potential, because the system implemented is still a target system per location so that the parking potential is in shops. many are self-managed and illegal so they are not included in PAD from the parking tax sector, this ultimately has an impact on the realization of regional taxes from the parking sector.

Furthermore, another indication that shows the ineffectiveness of parking tax management is the lack of coordination, outreach, and education to taxpayers. The lack of effective coordination, counseling and socialization is due to several obstacles both from internal parties such as limited apparatus from the Regional Revenue Agency so that counseling and socialization are less effectively carried out, as well as obstacles from external parties, namely entrepreneurs and parking managers operating in Manado City are not on site or is outside the city of Manado so it is difficult to provide counseling and outreach. The impact of the lack of effective coordination and outreach is low knowledge and awareness of taxpayers in paying taxes. Based on the master list of regional parking tax payers that researchers obtained

from the Manado City Regional Revenue Agency (2022), it is clear that there are still parking tax payers in the 2020, 2021 and 2022 periods who are late in depositing their taxes, some are even in arrears until the following year. , as for the change in management of the parking manager who does not report himself, this means that tax receivable arrears cannot be billed to the previous manager's taxpayers, so the receivables will continue to be carried over from year to year.

Regarding the problem of parking tax arrears above, it certainly contradicts the existing SOP, because if you refer to Article 57 paragraph 1 of Manado City Regional Regulation Number 2 of 2011 concerning Regional Taxes and Article 5 of Manado Mayor Regulation Number 57 of 2013 concerning the Collection of Regional Taxes, it states the period tax is a period of 1 (one) calendar month or another period regulated by a Mayor's Regulation of a maximum of 3 (three) calendar months, which is the basis for Taxpayers to calculate, deposit and report the tax owed, meaning that taxpayers must deposit the tax Parking based on a predetermined schedule.

Another problem that illustrates the ineffectiveness of parking tax management is the sanctions given by the Regional Revenue Agency of Manado City to taxpayers who are less obedient and pay taxes less than optimally. It is known that the current sanctions are still based on social sanctions such as appeals and warnings from parking managers who do not pay taxes and the lack of effectiveness of applicable administrative sanctions such as fines to confiscation and sealing, even though if you refer to Article 35 paragraph 1 of the Manado City Regional Regulations Concerning Regional Taxes, violations of tax payments are subject to administrative sanctions in the form of interest and/or fines. It is further regulated in Manado Mayor Regulation Number 57 of 2013 concerning the Collection of Regional Taxes Article 20 states that if the tax obligations that must be paid are not paid within 7 (seven) days then the Head of Service has the right to close, temporarily suspend the business premises and seal the business premises.

The last indication that shows the ineffectiveness of parking tax management is the weak supervision carried out by the Regional Revenue Agency (Bapenda) of Manado City, based on researchers' observations, even though taxpayers have installed Tapping Boxes, namely devices installed in each taxpayer's business and used as turnover reports. recorded in real time, but there are still taxpayers who manipulate/adjust the input nominal parking tax deposits, so that the parking tax paid does not correspond to the actual income turnover. Apart from that, it is known that the Regional Revenue Agency (Bapenda) rarely carries out inspection tests, direct supervision in the field. This phenomenon is again in contrast to Manado City Regional Regulation Number 2 of 2011 concerning Regional Taxes Article 1 (31) which states that collection is a series of activities starting from collecting data on tax objects and subjects, determining the amount of tax owed to tax collection activities. taxpayers and supervision of their payment.

Departing from the problem of the phenomenon above, the lack of effective management of regional taxes, especially parking taxes, carried out by the relevant agencies in Manado City, in other words, management starting from planning, organizing, coordinating and supervising carried out by the relevant agencies, can be said to have not been effective and optimal. Based on these explanations and problems, the researcher is interested in conducting research in the context of preparing a thesis with the title "Parking Tax Management in the Regional Revenue Agency of Manado City".

B. Method

The type of research used in this research is descriptive qualitative research. The reason for choosing descriptive qualitative is so that researchers can obtain valid data and information in the field according to the problem being studied, then describe the results obtained and analyze them based on relevant theories. Quoting the opinion of Moleong (2015:179) in Kairupan et al. (2023) which states that descriptive qualitative research is research that attempts to solve phenomenal problems, and the results are described based on relevant information, then solved using existing theoretical sources [8].

This research is focused on analyzing the strategy of the Regional Revenue Agency (Bapenda) of Manado City in managing parking taxes and analyzing factors that support and hinder the Regional Revenue Agency (Bapenda) of Manado City in managing parking taxes for increasing Original Regional Income in Manado City. The data analysis technique used is the SWOT analysis method.

C. Result and discussion

Analysis of the Strategy of the Regional Revenue Agency (Bapenda) in Managing Parking Tax to Increase Original Regional Income in Manado City

Based on the research results and SWOT analysis in the research process, the assumption can be drawn that there are 4 (four) strategic recommendations made by the Manado City Government in increasing PAD through parking taxes, including: a) Aggressive in implementing parking tax sanctions and fines, b) Aggressive in increasing parking tax services, c) Aggressive in improving communication and counseling about parking taxes, and d) Aggressive in increasing parking tax supervision. The discussion regarding this strategy can be described as follows:

Aggressive in Implementing Sanctions and Fines

The results of the SWOT analysis provide an illustration that the Manado City Government's strategy in increasing PAD through parking taxes is to be aggressive in implementing sanctions and fines, there is a legal umbrella that regulates the management of parking taxes, and the application of sanctions/fines can be a guideline in the application of administrative sanctions, as well as their availability. opportunities for stimulus assistance from the central government, related to the provision of central government incentives due to the elimination of administrative sanctions in the form of fines and relaxation or postponement of parking tax payments, can be utilized by the Manado City Regional Revenue Agency (Bapenda) in increasing PAD.

However, the imposition of sanctions/fines on taxpayers who are less aware and obedient in paying parking tax is less effective, the imposition of sanctions is still limited to providing social sanctions or administrative sanctions such as warning letters (reprimands) as well as verbal warnings and the installation of banners, sanctions such as fines have not yet been implemented. effective due to the policy of eliminating administrative sanctions in the form of fines due to the impact of the outbreak of the Covid-19 pandemic and relaxation in new normal conditions, as is the case with closures, sealing has not been carried out. The results of the research above are in line with information from research informants who overall stated that the Manado City Regional Revenue Agency has not taken preventive action (sealing, confiscation, closure), the sanctions given if there are parking entrepreneurs who are in arrears/late in paying parking tax are still limited to being persuasive, such as providing a letter. verbal reprimands and warnings as well as the installation of banners, this is due to unstable

economic conditions following the outbreak of the Covid-19 virus and the new normal conditions.

This is in contrast to Manado City Regional Regulation Number 2 of 2011 concerning Regional Taxes Article 64 which states 1) The Mayor can issue a Regional Tax Bill (STPD) if: (a). taxes in the current year are not paid or are underpaid, (b). From the results of research on Regional Tax Notification Letters (SPTPD), there is a lack of payment as a result of writing errors and/or miscalculations, (c). Taxpayers are subject to administrative sanctions in the form of interest and/or fines. 2) The amount of the shortfall in tax payable in the STPD as intended in paragraph (1) letters a and b plus administrative sanctions in the form of interest of 2% (two percent) every month for a maximum of 15 (fifteen) months from the time the tax is due. And 3) Regional Work Units (SKPD) which are not paid or are underpaid after the payment due date are subject to administrative sanctions in the form of interest of 2% (two percent) a month and are billed via STPD.

Tax sanctions according to Mardiasmo in Sendouw et al. (2023) is a guarantee that the provisions of tax laws and regulations (tax norms) will be complied with/adhered to/complied with, or in other words tax sanctions are a deterrent/prevention tool so that taxpayers do not violate tax norms [9]. The heavier the sanctions imposed on taxpayers who violate tax regulations, the more aware taxpayers are and the higher their compliance as taxpayers. Strict implementation of tax sanctions is very necessary to control taxpayer compliance, the aim is that taxpayers are more likely to comply if taxpayers think that tax sanctions are very detrimental (Supriatiningsih & Jamil, 2021)[10]. This is supported by research conducted by Rahayu (2017) which states that tax sanctions have an influence on tax compliance, low levels of tax compliance occur because the implementation of tax sanctions is not good and has not run optimally so that regional revenue targets are not achieved [11].

Based on General Tax Provisions Law Number 16 of 2009 (in Rizza, 2020) [12], There are 3 types of administrative sanctions, namely: 1). Administrative fines are tax sanctions imposed on taxpayers who violate the provisions of tax laws 2). Administrative sanctions in the form of interest, including: payment interest, collection interest, assessment interest and 3). Administrative sanctions for increases are the sanctions most feared by taxpayers. This is because if these sanctions are imposed, the amount of tax that must be paid could double. Tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be obeyed/complied with, in other words tax sanctions are a preventive tool so that taxpayers do not violate tax norms. There are six aspects in measuring tax sanctions according to Siamena (2012: 156) in Supit (2023) as follows: 1) Imposition of administrative sanctions, 2) Sanctions for late payment of tax owed, 3) Payment of tax owed after the due date, 4) Postponement of payment taxes, 5) Imposition of sanctions for errors in filling out the SPTPD [13].

The application of tax sanctions according to Masruroh (2013:177) in Pujiwidodo (2016), both administrative and criminal, essentially encourages taxpayer compliance, but the application of sanctions must be consistent and apply to all taxpayers who do not fulfill their tax obligations [14]. Sanctions in taxation are important because the Indonesian government chose to implement a self-assessment system in the context of implementing tax collection. The government has prepared signs regulated in the applicable Tax Law so that the implementation of tax collection can be orderly and in accordance with the expected targets. If tax obligations are not carried out, then there are legal consequences that can occur because taxes contain an element of coercion, these legal consequences are the imposition of tax sanctions (Meiranto, 2017)[15].

Based on the research results and theories above, the assumption is made that effective and efficient tax sanctions will increase taxpayer compliance in fulfilling their tax obligations. Tax sanctions are needed to provide a deterrent effect to every taxpayer who does not comply with their tax obligations. Tax sanctions are also a deterrent tool so that taxpayers do not violate tax regulations. The more effective the applicable sanctions, the more taxpayers are expected to care about their tax obligations.

Aggressive in Improving Parking Tax Services

The results of interviews in the research provide an illustration that the Manado City Government's strategy in increasing PAD through parking taxes is to aggressively improve parking tax services. The existence of a powerful online parking tax payment and reporting system can make it easier and provide convenience for taxpayers to pay taxes, so that compliance and compliance of taxpayers in paying taxes can increase, apart from that in order to fulfill facilities, work facilities, such as fulfilling operational vehicles, computers, laptops and printers in order to improve services, the Manado City Bappenda can be more aggressive in utilizing the regional financial budget by submitting a budget for capital expenditure to the Manado City Regional Government through the Regional Finance and Assets Agency (BKAD) when preparing the RKA (Work Plan and Budget) and Renja (Work Plan).

The form of service improvement carried out is to enter into an MoU with Bank Sulut Go, so that taxpayers who wish to deposit parking tax payments no longer need to deposit and come directly to the office, but instead taxpayers can make payments at Bank Sulut Go. Apart from that, the Manado City Government, through related agencies, has provided a breakthrough in the form of the CitiGov application (an interface service application between the Manado City Regional Revenue Agency (Bapenda) and taxpayers), where taxpayers can report taxes via CitiGov without needing to come to the Regional Revenue Agency (Bapenda) office.) . Lastly, improving parking tax services is by providing a hot line service. With this hot line service, it is hoped that it can help answer parking tax payers' questions, especially those related to parking tax, without having to come to the office, for example regarding how to determine the parking tax rate, the amount of the tariff. taxes, or what sanctions will be obtained if you violate tax regulations. All of this was done. as an effort to provide comfort and security to taxpayers, it is hoped that taxpayer compliance and parking compliance can increase, which in turn is expected to increase the PAD of Manado City.

The results of the research above are in line with the information of parking taxpayers (as research informants) which overall states that the Regional Revenue Agency (Bapenda) of Manado City has made every effort to provide the best service to taxpayers, for example, for paying parking tax as we Taxpayers no longer need to come to the office, but can do it at Bank Sulut Go. Apart from that, the Manado City Regional Revenue Agency (Bapenda) has provided the CitiGov application and hot line service, as a medium for consultation regarding parking tax issues, and there are breakthroughs such as This really helps parking taxpayers and provides satisfaction.

The results of the research above are in line with the government strategy journal as put forward by Abdussamad & Amala (2016) with the title Regional Government Strategy in Improving Public Service Performance within the Regional Secretariat of North Bolaang Mongondow Regency [16]. The results of the research show that the government's strategy to improve the performance of public services within the North Bolaang Mongondow Regency Regional Secretariat is to improve "work facilities and service facilities". This means that if the Manado City Government through related agencies is able to provide excellent service to

service users, in this case taxpayers, it can indirectly have an impact on parking taxpayer satisfaction which ultimately leads to increased taxpayer compliance and awareness in fulfilling their obligations to pay. parking tax. Apart from that, in order to fulfill facilities and work facilities, such as fulfilling operational vehicles, computers, laptops and printers in order to improve services, the Manado City Bappenda can more aggressively utilize the regional financial budget by submitting a budget for capital expenditure to the Manado City Regional Government through BKAD when preparing the RKA (Work Plan and Budget) and Renja (Work Plan).

Aggressive in Improving Parking Tax Communication and Counseling

The results of the research above illustrate that the Manado City Government's strategy in increasing PAD through parking taxes is to be more aggressive in increasing communication and education about parking taxes. The existence of strengths such as the availability of promotional media, whether through mass media, social media, electronic media, so that it can increase taxpayers' knowledge, apart from that, in order to increase taxpayers' knowledge, relevant agencies can carry out outreach, counseling can take advantage of technological sophistication, for example creating a website about taxes, disseminate information about taxes via social media (Facebook, Instagram, Twitter).

The media for communication, counseling and socialization of this parking tax tax is by placing banners, billboards, billboards on protocol roads, markets and strategic areas. Apart from that, the Manado City Regional Revenue Agency has provided information about parking tax through media such as through electronic media (radio and television), mass media (Facebook, Instagram, tax website), print media (newspapers and bulletins). However, direct or door to door counseling is less effective, this is due to limited facilities and infrastructure as well as human resources working at the Manado City Regional Revenue Agency..

The results of the research are in line with the information of parking taxpayers who are the informants in this research, in which overall taxpayers stated that the Manado City Regional Revenue Agency had made every effort to carry out strategic efforts to increase awareness, compliance, compliance of taxpayers to want to pay taxes, for example by carrying out promotional efforts, outreach through media such as electronic media (radio and television), mass media (Facebook, Instagram, tax website), print media (newspapers and bulletins) as well as through visual aids such as placing banners, billboards, billboards on the streets protocols, markets and strategic places, distribution of brochures, leaflets, related to taxes including parking tax, but direct counseling is rarely carried out by the Manado City Regional Revenue Agency.

Regulation of the Directorate General of Taxes Number 3 of 2013 concerning Tax Counseling in Articles 2 and 3 states that tax counseling aims to increase tax knowledge and skills, as well as change the behavior of taxpayers to become more aware, obedient, understanding and concerned in exercising their rights and fulfilling their tax obligations. To achieve the objectives of Article 2, tax education must pay attention to education methods, education materials, instructors and supporting facilities for education (Qodariah et al., 2018) [17]. According to Rahayu (2017) there are several indicators of tax socialization and education methods, namely: 1). There are seminar activities, providing counseling in the form of direct guidance to taxpayers 2) Taxpayers receive brochures, liflites about taxes, 3). Taxpayers obtain information via the internet, websites, banners, billboards posted by collecting agencies, 4). There is information through newspapers, magazines, journals or public service advertisements on television and radio [18].

Various methods for conducting outreach and counseling, ranging from conventional to modern forms, for example by utilizing sophisticated information and telecommunications technology with the main aim of providing moral messages, providing education, information as an effort to increase taxpayer compliance in paying taxes including parking tax. Referring to the Decree of the Minister of Finance Number 544/KMK.04/2000, taxpayers are included in the compliant category if they meet the following criteria: a) The Annual Tax Return (SPT) is submitted on time. b) The taxpayer has never had a tax crime within the last 10 years. c) The taxpayer has never had any tax arrears for any type of tax, but only on condition of obtaining permission to postpone or pay installments of the tax that must be paid.

Tax socialization and counseling means an effort made to provide information about taxation with the aim of making a person or group understand taxation so that taxpayer awareness will increase. If taxpayers are given a good and correct understanding through socialization or counseling, then taxpayers will have knowledge about the importance of paying taxes. Lack of knowledge and insight due to low tax socialization and counseling will cause taxpayers not to understand how to carry out tax obligations and ultimately not carry out their tax obligations and when taxpayers ignore, are not aware and obedient to carry out their obligations in paying taxes, this can have an indirect impact. on the failure to realize regional revenues sourced from regional taxes (Puspitasari, 2013)[19].

Likewise with parking taxpayers in Manado City, with effective outreach and counseling carried out by the relevant agencies, in this case the Manado City Regional Revenue Agency, both through social media, mass media, electronic and non-electronic media, it is hoped that taxpayers will have knowledge about parking tax regulations will increase awareness, with increased knowledge and understanding of taxpayers it will be directly proportional to increased compliance, awareness of taxpayers to fulfill their obligations in paying parking tax, Manado City's Regional Original Revenue (PAD) can be achieved and increased, as will regional development can be realized, which in the end is expected to improve the welfare and prosperity of the people of Manado City in accordance with the objectives set out in Manado City Regional Regulation Number 2 of 2011 concerning Regional Taxes.

Aggressive in Increasing Parking Tax Supervision

The results of interviews in the research provide an illustration that the Manado City Government's strategy in increasing PAD through parking taxes is to be more aggressive in increasing parking tax supervision. The existence of powers such as the availability of the Manado City District Prosecutor's Office can minimize irregularities in regional tax management and be more transparent in terms of reporting. The action taken by the Manado City District Prosecutor's Office is to provide guidance and legal counseling to both taxpayers and the Manado City Regional Revenue Agency (Bapenda). Furthermore, the availability of human resources for tax collectors, the availability of Civil Service Police Units can be used to increase supervision of parking taxes, apart from that the availability of opportunities for technological sophistication such as tapping boxes can also be utilized to increase the frequency of supervision of parking taxes, so as to minimize irregularities in regional tax management and more transparent and can control the discipline and compliance of parking taxpayers to pay taxes on time and increase honesty, awareness and transparency of taxpayers in reporting the amount of parking tax revenue turnover.

However, the Manado City Regional Revenue Agency is less effective in carrying out direct supervision, for example directly checking tax subjects and objects, data collection on potential taxpayers has not been carried out effectively, this is due to limited human resources.

As is known, the number of personnel in the Manado City Regional Revenue Agency who specifically work in the field is 30 (thirty) people, while the taxes in Manado City are nine regional taxes including parking tax. The Manado City Regional Revenue Agency makes indirect monitoring efforts, namely by installing tapping boxes on tax objects (parking), but not all parking tax objects have been installed because the equipment is not sufficient to cover all tax objects. Installing tapping boxes with the main aim is to prevent irregularities in local tax management. The problem now is that the tapping boxes that have been installed in a number of parking lots are indicated to be manipulated by taxpayers, meaning that taxpayers pay parking tax not in accordance with the actual income turnover.

In an effort to increase revenue, regional revenues, the government is carrying out a reform in the field of taxation (tax reform), which includes efforts to improve the taxation system and mechanisms, including the most fundamental change, namely changing the tax payment method from the Official Assessment System to the Self Assessment System, where the Self This Assessment System, the government gives full trust to taxpayers to manage, calculate and report their own tax results. By giving full trust to taxpayers, it should be balanced with supervision, so that the trust given is not misused, in addition to minimizing irregularities committed by taxpayers (Widjaja & Siagian, 2017) [20]. In general, tax supervision is a systematic business process carried out by tax officers or officials as a form of analysis of the taxpayer's performance to determine whether the taxpayer's performance is running according to plan or not, in accordance with applicable regulations or not, so that with this supervision can encourage taxpayers to be motivated to comply with their tax obligations in accordance with applicable regulations (Yap & Mulyani, 2022) [21].

Likewise with the Mando City Regional Revenue Agency, with effective supervision carried out by employees towards parking taxpayers, it can minimize the level of deviations committed by parking taxpayers, taxpayers can be motivated to obey and adhere to their obligations, which in the end is expected to increase Manado City's Original Regional Revenue (PAD) is in accordance with the objectives stated in Manado City Regional Regulation Number 2 of 2011 concerning Regional Taxes so that community welfare, especially in Manado City, can be achieved as expected.

Analysis of Factors that Support and Inhibit the Regional Revenue Agency (Bapenda) in Managing Parking Taxes to Increase Original Regional Income in Manado City

Based on the results of research and interviews, the assumption can be drawn that there are 5 (five) factors that support the Regional Revenue Agency (Bapenda) in managing parking taxes to increase Original Regional Income in Manado City, namely: 1) Availability of a legal umbrella that regulates parking tax management, 2) There are sanctions and fines for parking tax objects that are in arrears, late and do not pay, so it is hoped that this will provide a deterrent effect and increase taxpayer compliance, 3) Availability of personnel or officers who are out in the field to collect tax payments, 4) Availability of a joint task force team who is tasked with carrying out supervision, raids, which supports the implementation of parking tax management policies, 5) Improving services, through online payment and tax reporting systems to make it easier and more comfortable for taxpayers to pay taxes.

The research results also show that there are 6 (six) factors that hinder the Regional Revenue Agency (Bapenda) in managing parking taxes to increase Regional Original Income in Manado City, namely: 1) Low discipline, compliance, parking taxpayers to pay taxes, so there are still taxpayers who are in arrears and late in paying parking tax, 2) Low honesty and

awareness of parking taxpayers. This can be seen that there are still parking lots that manipulate the amount of income turnover so that tax payments are low, 3) Limited quantity of human resources working and the joint task force is less effective in carrying out its main duties so that supervision, outreach to increase awareness and compliance of parking tax payers is not implemented optimally, 4) The application of sanctions such as closing and sealing for tax objects that are late, in arrears or even not paying parking tax, are not implemented effectively, the sanctions given are still limited to fines administrative, warnings both by letter and verbally, 5) Lack of supporting facilities such as operational vehicles in an effort to carry out supervision of tax object areas, as well as inadequate service facilities such as computers, laptops, printers, and finally 6) Inadequate external conditions support, after the outbreak of the Covid-19 pandemic and the entry into new normal conditions, it is not impossible that this will result in a decrease in parking income which in turn will result in a decrease or even non-achievement of PAD realization from the parking tax sector.

Referring to the research results above, it can be seen that the dominant factor that hinders the Regional Revenue Agency (Bapenda) in managing parking taxes to increase Regional Original Income in Manado City is the low level of honesty and awareness of parking taxpayers. This can be seen from the fact that there are still parking lots that manipulate the amount of revenue turnover. so that tax payments are low and there is low discipline and compliance of parking taxpayers to pay taxes. This low level of honesty, awareness of discipline and mandatory compliance is indicated by a lack of effective communication (socialization, counseling) and a lack of effective supervision and imposition of sanctions/fines carried out by the Manado City Government through the Regional Revenue Agency, the end of all of which is due to limited human resources and facilities. in carrying out socialization, counseling, supervision and a less supportive social environment, namely after the outbreak of the Covid-19 virus pandemic and the new normal conditions.

Human resources or employees are the most important asset in an organization because employees in agencies function as implementers of the organization's main tasks. Productive employees are certainly able to make valuable contributions to the agency. On the other hand, unproductive employees are one of the triggers for organizational decline. In order to achieve organizational goals, quality human resources or employees are needed who are able to contribute all their efforts in order to serve public needs and advance the organization where they work. Likewise with the problem of policy implementation in an organization. Success in implementing a policy is influenced by human resources, this is in accordance with the opinion of Setiawan (2010: 178) in Kairupan (2013) which states "humans in an organization are also seen as resources or drivers, this is a re-emphasis regarding the man behind the gun philosophy, the wheels of an organization are very dependent on the behavior of the people who work in it, employees are expected to be able to carry out their duties effectively and efficiently with full dedication and creativity which provides service satisfaction for interested parties [22].

Human resource components that can support policy implementation can include staff, expertise and appropriate qualifications, while work facilities are the tools used to implement the policy. The importance of employees as human resources in an organization means that employees are the main asset compared to other resources. Furthermore, the lack of maximum capacity by the Manado City Government, in this case the Mando City Regional Revenue Agency, in increasing revenue or PAD through parking taxes is caused by limited facility resources. As is known based on observations, data that the author obtained during the research, it was still found that items of work facilities at the Mando City Regional Revenue Agency were inadequate and had limited capacity.

Research data in the field shows that the work facilities and service facilities in the Manado City Regional Revenue Agency are less supportive in increasing PAD through parking taxes, this can be seen by the absence of operational vehicles as a means of mobilizing employees to carry out socialization, counseling and monitoring of objects. parking, weak internet connection network causes the network to go offline frequently, thus preventing employees from inputting, this indirectly shows the weak quality of services provided by the Manado City Regional Revenue Agency.

Quoting the opinion of Agustino (2017: 162) who states that the non-physical work environment such as facilities and infrastructure, work facilities are a measuring tool that will influence employee performance in implementing a policy, because basically implementers in carrying out an activity are influenced by the availability of adequate work facilities. and suitable for use. The dominant work environment influences the implementer's performance. This is quite reasonable because basically the implementer will contribute to good performance if it is supported by good work facilities [23].

Lastly are environmental resources, citing the opinion of Dwijowijoto (2013:142) in Mandagi et al. (2020) which states that whether policy implementation is effective or not depends on the support of external factors, one of which is social environmental support [24]. This means that with social support such as the reduction in the spread of the Covid-19 outbreak and the entry into new normal conditions, it is hoped that public visits to Manado City will increase, so that the need for parking spaces will increase. With the increasing need for parking spaces, this can indirectly have an impact on increasing regional revenues from the parking tax sector which ultimately leads to an increase in Manado City Regional Original Income as stated in the policy of Manado City Regional Regulation Number 2 of 2011 concerning Regional Taxes..

D. Conclusion

Based on the research results and discussion above, the following conclusions can be made:

1) Based on the results of the SWOT analysis, the Manado City Regional Revenue Agency (Bapenda) has internal strengths and opportunities, so that with its strengths and opportunities it can be an advantage for the Manado City Regional Revenue Agency (Bapenda) in increasing PAD through parking taxes. There are 4 strategic recommendations (four) of which are: a) Aggressive in implementing parking tax sanctions and fines, b) Aggressive in improving parking tax services, c) Aggressive in improving parking tax communication and education, and d) Aggressive in increasing parking tax supervision.

2) Supporting factors: (1) Availability of a legal umbrella that regulates parking tax management, (2) There are sanctions and fines for parking tax objects that are in arrears, late and do not pay taxes, (3) Availability of personnel or officers who are out in the field to collect tax payments, (4) Availability of a joint task force team tasked with carrying out supervision and raids, which supports the implementation of parking tax management policies, (5) Improved services, through an online tax payment and reporting system.

3) Inhibiting factors: (1) Low discipline, compliance of parking taxpayers to pay taxes, 2) Low honesty, awareness of parking taxpayers manipulating the amount of income turnover so that tax payments are low, (3) Limited quantity of human resources working and ineffectiveness joint task force in carrying out its main duties (4) Implementation of administrative sanctions such as fines, closure and sealing for tax objects that are late, in arrears or even do not pay parking tax, are less effective in implementation, 5) The lack of supporting

facilities such as the absence of operational vehicles and limited service facilities such as computers, laptops and printers 6) External conditions that are less supportive, after the outbreak of the Virus-19 pandemic and the entry of new normal conditions.

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