

## Analisis strategi optimalisasi pencairan tunggakan PBB-P2 di kota Bekasi = Analysis of rural and urban land and building tax arrears disbursement optimalization strategy in Bekasi city

Assetia Rahmawati, author

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### Abstrak

Tunggakan PBB-P2 di Kota Bekasi cukup tinggi dan menyebabkan penerimaan PBB-P2 di Kota Bekasi cukup fluktuatif. Penelitian ini bertujuan untuk menganalisis penyebab tingginya tunggakan PBB-P2 di Kota Bekasi dan strategi Bapenda Kota Bekasi dalam mencairkan tunggakan PBB-P2. Penelitian ini menggunakan pendekatan kualitatif dengan teknik pengumpulan data wawancara mendalam dan metode analisis data kualitatif. Hasil penelitian ini adalah terdapat dua penyebab tingginya tunggakan PBB-P2 yaitu masalah SPPT dan masalah Wajib Pajak. Masalah SPPT dapat diuraikan kembali pada beberapa poin, yaitu data SPPT tidak akurat, double SPPT, dan objek pajak merupakan fasilitas sosial atau fasilitas umum. Selanjutnya, masalah WP juga dapat diuraikan kembali pada beberapa poin, yaitu wajib pajak tidak dapat ditemui, wajib pajak kurang berpartisipasi dan wajib pajak kurang mampu. Selain itu, terdapat dua strategi yaitu strategi ekstensifikasi dan strategi intensifikasi. Strategi ekstensifikasi berupa pendataan dan penjarangan Wajib Pajak baru. Sedangkan strategi intensifikasi dapat diuraikan pada beberapa poin yaitu, koordinasi dan sosialisasi mengenai PBB-P2, memperbanyak tempat pembayaran, penerapan sistem modern, verifikasi penunggak PBB-P2, memperbaiki pendataan SPPT, penagihan dengan Surat Tagihan Pajak dan pemberian penghargaan.

*The arrears of Rural and Urban Land and Building Tax in Bekasi City are quite high causing the income from Rural and Urban Land and Building Tax in Bekasi City to be fluctuated. This study aims to analyze the causes of a big amount of Rural and Urban Land and Building Tax in Bekasi City and the strategy of Revenue Agency at Sub National Level in disbursing the Rural and Urban Land and Building Tax arrears. This study used a qualitative approach with in depth interview data collection techniques and qualitative data analysis methods. The result of this study is the two primary causes of a big amount of Rural and Urban Land and Building Tax arrears are Notification of Tax Due problem and taxpayer problem. The problem of Notification of Tax Due can be redefined at some points, i.e. Notification of Tax Due data is not accurate, double Notification of Tax Due, and tax object is a social facility or public facility. Furthermore, the problem of taxpayer can also be redefined at some points, i.e. taxpayers can not be found, taxpayers are not participative and poor taxpayers. In addition, there are two strategies namely extensification strategy and intensification strategy. Extensification strategy are the data collection and selection of new taxpayers. While intensification strategies can be described on several points, i.e. coordination and socialization of Rural and Urban Land and Building Tax, increasing the number of payment location, implementation of modern system, Rural and Urban Land and Building Tax delinquent verification, improving Notification of Tax Due collection, collection with Tax Collection Letters and awarding.*