

ABSTRAK

Nama : Poetri Mutiara Bela
Program Studi : Ilmu Administrasi Fiskal
Judul : Analisis *Earmarking Tax* atas Pajak Kendaraan Bermotor (Studi *earmarking tax* di DKI Jakarta)

Penelitian ini membahas tentang analisis *earmarking tax* atas pajak kendaraan bermotor yang mengambil studi di DKI Jakarta. Penelitian ini menggunakan metode kualitatif dengan desain deskriptif. Hasil penelitian ini adalah justifikasi untuk menerapkan *earmarking tax* atas pajak kendaraan bermotor yaitu penerapan prinsip manfaat, adanya permasalahan kemacetan, adanya kepastian sumber pendanaan, kestabilan dan kontinuitas dalam pendanaan. Upaya-upaya persiapan yang harus dilakukan oleh pemerintah adalah membuat peraturan terkait, merancang program-program, dan koordinasi seluruh pihak terkait. Faktor penghambat yang akan muncul adalah terkait dengan sistem penganggaran, kesiapan pihak- pihak terkait dan *earmarking tax* yang tidak akan bekerja, sedangkan untuk faktor pendukungnya adalah dari unsur masyarakat dan peraturan. Terakhir penetapan besaran *earmarking* (sebesar minimal 10%) didasarkan pada pertimbangan memberikan ruang bagi pemerintah dalam proses penganggaran.

ABSTRACT

Name : Poetri Mutiara Bela
Study Program : Fiscal Administration
Title : Analysis of Earmarking Tax on Motor Vehicle Tax

This study discusses the analysis of earmarking tax on motor vehicle taxes that take study in Jakarta. This research uses descriptive interpretative and qualitative method research. The results of this study is the justification to implement earmarking tax on motor vehicle tax are: the application of the benefit principle, the existence of congestion problems, give an assurance of funding at least in level minimum, stability and continuity in funding. Preparation efforts should be made by the government are: to make relevant regulations, designing programs, and coordination of all parties. Besides inhibiting factors that emerged. Preparation efforts should be made by the government is to make relevant regulations, designing programs, and coordination of all parties. Inhibiting factors that will arise are related to the budgeting system, the readiness of the relevant parties and earmarking tax that will not work, while the supporting factors are the society and the rules. The amount for earmarking tax (at least 10% of the revenue) based on consideration of giving more discretion for government in the budgeting process.

Keywords:
earmarking tax, motor vehicle tax, budgeting process, congestion, policy