

Influence of Land and Building Tax and Income Tax Acceptance to Government State Budget (APBN)

Elfian, Agus Jamaludin, Toto Widiyarto
Lecturers in Economic Education Program, Indra Prasta PGRI University, Jakarta-Indonesia

Abstrak

The implementation of a country with a good cost is great. The more funds raised and used as much as possible for the welfare of society can describe the welfare of a country. The money is certainly not obtained easily. It takes hard work to get these funds. Tax is one of the most important sources of state revenues to fill the State Treasury in many countries and not many countries whose sources of income are not tax-dependent. Few countries include Saudi Arabia, and some rich countries in the Middle East and Brunei Darussalam. Taxes are levied under the Law of a Taxpayer who has met both subjective and objective requirements. In Indonesia the dominant tax once serves as a filler of State Treasury, in this case the State Budget. For that we need optimal hard work to collect taxes and no less important is also seriously prepare the state budget. The hope of taxes obtained and managed in the state budget can prosper the people.

Keywords: Land and building tax, Income Tax, and Government state budget

INTRODUCTION

Need funds that are not small to take care of the country. In Indonesia the funds are obtained from the State Budget (APBN). Revenues and Expenditures of State planned and budgeted by the Government, proposed and discussed together with the House of Representatives (DPR). The result of the approved discussion is called APBN and is the Government's guideline to manage the country for a period of one year. Thus every year the Government and the Parliament have the task of preparing the State Budget which is expected to improve public welfare.

There are several sources of State income, including taxes and non-taxes. Income tax are collected from the public who have fulfilled the subjective and objective requirements in accordance with the provisions of the applicable law. While non-income tax obtained from the mining sector, oil and natural gas, profit share of State-Owned Enterprises (locally known as BUMN) and other non-tax state income.

From their revenue of the largest country, it turns out the role of tax is very dominant in contributing to the state budget. Especially in the middle of the state of profit sharing from oil and gas results day by day continue to decline. It can not be denied that oil and gas are limited. Therefore, gradually the availability of oil and gas or any mining products will be exhausted. Because the existing content in the bowels of the earth is irreplaceable, not renewable in character.

According to Prof. Rahmat Soemitro Taxes are "public dues to the state treasury under the law (which can be enforced) by not obtaining the services of lead (contraperception), which can be accessed and used to pay the general burden".

From the above definition can be concluded that,

- a. Tax is a contribution from the people to the state and only to the State, because if the fee is paid to other non-tax state of the name;
- b. In the form of money (not goods), thus the amount of tax is the standard size of the nominal amount paid.
- c. Taxes levied should be based on the Act and its implementation rules. Without the law means illegal levies
- d. Without lead services, is without being able to be shown or enjoyed directly the benefits felt by the Taxpayer
- e. The results are used to finance households such as public facilities, procurement of facilities and infrastructure and maintaining state security.

Viewed from who bear it, taxes can be divided into 2 types:

a. Direct Tax

Direct Tax is the tax directly borne by the payer without being transferable to the other party. Examples are Income Tax (Income Tax). Income Tax Article 21 is paid by any person who receives wages, salaries, honorariums and similar amounts as long as the taxpayer complies with the terms and conditions of the subject and the object of his income. The concerned can not transfer his income tax to the other party.

b. Indirect Tax

Taxes paid by the Taxpayer may then be borne by the other party, in accordance with the provisions of the applicable Rules of law. Examples are Value Added Tax (VAT) which is levied on each link of activity, starting from Manufacturers, Wholesalers, Retailers and finally to Consumers. The end of all the VAT charged is charged to the Consumer. Another example is the land and building tax. Not all land and building tax are paid by the Property owner. When the Property is utilized by a third party, then for and on behalf of the land and building tax owner is paid by a third party benefiting from the Property

In the taxation of Adam Smith has proposed several principles called "Smith Canaus", namely:

- a. The principle of equality / equity, meaning that the tax burden must be in accordance with the relative ability of each taxpayer's meaning. The difference in the income level should be used as a basis in the distribution of the tax burden so that it is not a tax burden in the essential money sense, but a real burden in the sense of missing satisfaction.
- b. The principle of certainty, taxes should be firm, clear and certain for every taxpayer, so easy to understand them and also will facilitate the administration of the government itself.
- c. The principle of compatibility / convenience, the tax should not be too pressing the taxpayer, so taxpayers are expected to be happy to make tax payments to the government.
- d. Economic principle, namely the effort should lead to minimal sacrifice in the sense of not to charge the collection is greater than the amount of tax revenue.

Paying taxes, for civilized man is one of natural law. None of the civilized human beings do not pay taxes. When a person is wearing a shirt, sandals or shoes, the thing is already attached to the tax payment. When eating rice, fish and vegetables, it attaches the tax to be paid, at least paid by the fertilizer factory and the merchant, resulting in an increase in the cost of goods sold over the rice, fish and vegetables. Because that is not excessive if the tax is a sure thing for civilized man.

One of tax functions is the role of budgetair, is as a source of state finance, which is used to finance the public interest. The implementation of the financing is reflected in the government state budget (locally known as APBN) and local budget (locally known as APBD). APBN and APBD were about eighty percent obtained from taxes. From APBN and APBD that means and infrastructure such as roads, bridges, schools, security are all financed. Because taxes play an important role in filling the pockets of APBN and APBD is not excessive if the people demand the state to perform tax management optimally.

Tax Ratio (TR), is one of the benchmarks of a country's success in managing taxes. Worse, our country TR is very low, even in Asean, we lose with the Philippines especially with Thailand, Malaysia and Singapore. Below is the list of Tax Ratio of several Asean countries

No.	Negara	Tax Ratio
1.	Thailand	16,5%
2.	Malaysia	16,1%
3.	Singapore	14%
4.	Philiphina	12,4%
5.	Indonesia	11%

Source : [The low TR resulted in low taxes, which also affected the low availability of APBN funds. At the end impacted the limited spending on facilities and infrastructure. Often we complain that many school buildings are damaged and even collapsed, roads perforated, perforated and even sometimes like buffalo buffalo, it's all due to limited funds available APBN / APBD. That's why increasing TR is our common task.](http://www.bisnispost.com/EXECUTIVE-CORNER/HIPMI-CORNER/2016/03/29/TAX-RATIO-INDONESIA-TERENDAH-SE-ASIA-TENGGARA-DJP-GUNAKAN-STARTEGI-<u>INI</u></p></div><div data-bbox=)

On the other hand, the political and economic conditions of our country are relatively stable and growing. The economic net growth from year to year has been proven. Development in the city all the way to the country continues to run, although the inequality is still there. In big cities as well as on the outskirts or near toll roads, the property stands in the form of housing complexes, shophouses and apartments of various types and classes. In the tourist spots also stand luxurious villas. If ten years ago pilgrims do not need to queue up, but currently in certain areas forced to queue up to 25 years. Umroh became a promising field. It is estimated that over a million people each year go Umrah, because they can not wait to wait for such a long and long list. These are all indicators that provide information that our people are more prosperous. These are all potentials that can be used to improve TR.

The property ownership data actually exists in the management of the Directorate General of Tax (locally known as DJP) in the form of land and building tax (PBB) payments. If the land and building tax data is combined with the reporting of income tax report, it is possible to bring a very significant effect on the receipt of income tax. Unfortunately the data has not been maximally can be utilized If the prperty tax data that could be included in the annual tax return reporting system will allow tax authorities to monitor the incomes of the owners of the property. InshaAllah in this way will boost our TR year after year in the future.

The government in obtaining funds from the tax sector as well as raising the TR, needs to intervene by using fiscal policy instruments. The policy is always evolving as the business grows day by day. For that special effort is needed specifically so that extensification and intensification in the field of taxation is an attempt to optimize tax revenue. Taxation on Google which earned a substantial Revenue in this Republic, online transaction both within and from and abroad is optimally sought for its taxation. In the end, the hope of the people would be able to optimally fulfill the function of bugetair function.

Another problem facing the nation today is a very striking inequality over the income earned by some very small rich people compared to the income of the poor. In terms of income distribution, Indonesia is not alone. The

deviation can be seen in the table below:

Table 1: Countries with the Highest Inequality Level of Wealth

Countries	Wealth Gini %	Level
Rusia	92,3	1
Denmark	89,3	2
India	87.6	3
Amerika Serikat	88,2	4
Thailand	85.9	5
Indonesia	84	6

Source: Credit Suisse Global Wealth Databook (2016); Compiled by author. From 46 countries sample whose data were classified as 'fair', 'satisfying' or 'good'.

Land and Building Tax (PBB) is a State Tax imposed on earth and / or building under Law number 12 of 1985 on Land and Building Tax as amended by Act number 12 of 1994.

PBB is a tax that is material in the sense that the amount of tax payable is determined by the state of the object of the earth / land and or building. The state of the subject (who pays) does not participate in determining the amount of tax.

The Object of Land and Building Tax is earth and / or building. The earth is the earth's surface and the earth's body beneath it. It means that what is on the surface of the earth as a vegetable is taxable according to the Land and Building Tax Law (PBB law No. 12 of 1985). What is in the gut of the earth is like a gold mine of silver oil earth, bauxite, water and so forth are also tax objects according to land and building tax law.

Buildings are engineering constructions that are planted or fixed permanently on the ground and / or sound. Houses, multi-storey buildings and hotels and Stores are land and building tax streets. Anyway any building over attached to the earth is a land and building tax (PBB) object. Including a Rig or an offshore platform used for drilling oil, because the Rig is a part implanted into the body or the earth surface.

The Tax Subject is a person or entity that actually owns a right to the earth, and / or benefits the earth, and / or owns, controls, and / or benefits the building. So a Taxpayer, may not be the owner of the land and or the building. As long as the person or entity benefits from the earth and or the building may be designated as a taxpayer.

The subject of the United Nations tax is those (persons or entities) who:

- Has rights to earth / land and / or
- Acquire benefits over the earth / land and / or
- Own, control over building and / or,
- Benefit from building.

Which must be registered by a person or entity as tax or taxpayer is:

- All land owned by a right and or utilized
- All buildings owned and or controlled or utilized.

For the Government it is not a matter of who pays land and building tax. What is necessary for the government is to ensure that land and building tax on land and buildings is paid. It does not matter who pays it, the owner, who takes advantage of the land and buildings, or who controls the tax object.

The Value of the Tax Object is the average price obtained from a fair sale transaction, and when there is no sale and purchase transaction, the Value of Tax Object is determined by price comparison with another similar object, or the new acquisition value, or the Sale Value Substitute Tax Object.

Given that Sale Value Substitute Tax Object is generally always increasing in price, then the price of land and or building needs to be adjusted based on business conditions in that environment. The authority to adjust the price of the land and building is in the hands of the local regent (Bupati) or mayor (Walikota).

If the income tax is known as non-taxable income or allowable fees as a deduction of income, in the Land and Building Tax is known Value of Taxable Object Not Taxable as elements of NJOP deduction. The amount of Sale Value of Tax Object is determined by the Regent / Mayor on a regular basis. Sales Value of Tax Object Not Taxable (locally known as NJOPTKP) as Tax Object Sales Value (locally known as NJOP) deduction element. The amount of Sale Value of Taxable Objects set by it may vary, depending on the policy of the local regent / mayor.

The principle of imposition of the United Nations is "Tax Object Sales Value (NJOP)". NJOP is set per region by the local Bupati / Mayor and observes:

- the average price obtained from a fair sale transaction;
- price comparison with other similar objects that are located adjacent and function the same and have known the selling price;
- new acquisition value;
- the determination of the Sale Value of the replacement tax object.

The amount of NJOPTKP is also left entirely to the local Regents / Mayors. That's why NJOPTKP's size is not uniform. Regents / Mayors have their own policies in determining the size of NJOPTKP in their respective

territories.

The UN tariff is 0.5%. How to calculate the amount of PBB is $\text{Tariff} \times \text{Taxable Sales Value (NJKP)}$. The amount of NJKP is the same as NJOP - NJOPTKP. Example calculation as follows:

- a. IF $\text{NJKP} > \text{Rp } 1.000.000.000$
 - = $0,5\% \times 40\% \times (\text{NJOP} - \text{NJOPTKP})$
 - = $0,2\% \times (\text{NJOP} - \text{NJOPTKP})$
- b. IF $\text{NJKP} < 1.000.000.000$
 - = $20\% \times (\text{NJOP} - \text{NJOPTKP})$ then PBB
 - = $0,5\% \times 20\% \times (\text{NJOP} - \text{NJOPTKP})$
 - = $0,1\% \times (\text{NJOP} - \text{NJOPTKP})$

Actually regional development contribution has replaced the verponding, Verponding Indonesia and the tax on crops, but Because there is less legal certainty then the taxes of the land and building once again abolished the three types of taxes. Land and Building Tax under Law No. 12 of 1985 on land and building tax as amended by law no 12 of 1994. The United Nations is a material tax in the sense that the amount of the indebted tax is determined by the circumstances of the earth / land or building. The state of the subject (who pays) does not participate in determining the amount of tax. Understanding the earth is the earth's surface and the earth's body (which is beneath the surface of the earth). Earth surface as defined in the explanation of article 1 verse 1 covers land, waters, inland, sea region of indonesia. Whereas the meaning of the building is the construction techniques that are planted or placed permanently on the land and / or the waters. Examples of buildings are houses, buildings, business premises, high rise buildings, shopping centers, highways, swimming pools, platforms, offshore oil.

Land and Building Tax is the Central Tax, but the result is left to the Local Government 90%, while the Central Government receives only 10%. Furthermore, 10% of Central Government shall be re-submitted with certain formula to Local Government.

In fact, the local government is more aware of the real conditions in the field, so it may be the size of NJOP they know better than the Central Government. The practice at that time adjusting the size of NJOP is done in stages to the Central Government and this may be an obstacle in the adjustment of NJOP. Because of the many facts it is found that NJOP of an unfair region is perceived.

Based on consideration, at least two of them, land and buiding tax, especially the Rural and Urban Sector (locally known as P2) starting in 2011 submitted its management to the City / District Government. Expected to be managed by those who need land and building tax funds and relatively more know the state of the field then the PBB sector P2 will be more leverage of its management.

Law Number 36 Year 2008 regulates the imposition of Income Tax on the subject of tax in respect of the income received or accrued in the tax year. The tax subject that receives or earns income, in this Law is called Taxpayer. A Taxpayer is taxed on the income received or accrued during one tax year or may also be taxed for income in the taxable year part if his subjective tax obligations are incurred or expired in the tax year.

Taxpayer is a person or entity that has fulfilled subjective and objective requirements based on Law Number 36 Year 2008. They are given a Taxpayer Identification Number (locally known as NPWP) and apabia fulfill certain requirements confirmed as Taxable Entrepreneurs (locally known as PKP).

NPWP and PKP Inauguration serve as

- ✓ NPWP
 - Facilities in tax administration;
 - Personal identification or Taxpayer Identity in exercising its taxation rights and obligations;
 - Maintain order in tax payment and supervision of tax administration;
 - Each Taxpayer is only given one Taxpayer Identification Number
- ✓ Inaugural Taxable Entrepreneur Function
 - Supervision in exercising the rights and obligations of Taxable Entrepreneur in the field of VAT and Luxury-goods Sales Tax (locally knwn as PPn BM)
 - As the identity of them.

Article 2 Number 36 Year 2008 regulating the subject of tax is:

Personal Person, an undivided inheritance as an entity replacing the right, Body and Permanent Establishment (BUT)

Tax Subjects are grouped into 2 groups, namely Domestic Tax Subject and Foreign Tax Subject. The subject of domestic tax is:

- a. a. private persons residing in Indonesia, an individual in Indonesia over 183 (one hundred and eighty three) days within a period of 12 (twelve) months, or an individual who in any taxable year resides in Indonesia and has the intention to take place live in Indonesia;
- b. bodies established or domiciled in Indonesia, except for certain units of government bodies that meet the following criteria:
 - 1) its establishment based on the provisions of laws and regulations;

- 2) the financing is sourced from the State Revenue and Expenditure Budget or the Regional Revenue and Expenditure Budget;
 - 3) its revenue shall be included in the Central Government budget or the Regional Government; and
 - 4) the bookkeeping is checked by the state functional supervisory apparatus; and
- c. The undivided inheritance as a whole replaces the rightful ones.

Foreign Tax subject is:

- 1) an individual who does not reside in Indonesia, an individual who resides in Indonesia for not more than 183 (one hundred and eighty three) days within a period of 12 (twelve) months, and an entity not established and domiciled in Indonesia, who carries on business or engages in activities through a permanent establishment in Indonesia; and
 - 2) an individual who does not reside in Indonesia, an individual who resides in Indonesia for not more than 183 (one hundred and eighty three) days within a period of 12 (twelve) months, and an entity not established and domiciled in Indonesia, who may receive or earn income from Indonesia not from conducting business or engaging in activities through a permanent establishment in Indonesia.
- d. A permanent establishment shall be a form of business used by an individual who is not resident in Indonesia, an individual in Indonesia not more than 183 (one hundred and eighty three) days within a period of 12 (twelve) months, and an entity not established and is not domiciled in Indonesia to conduct business or conduct activities in Indonesia, which may include: place of management; branch company; representative office; office building; factory; workshop; warehouse and others regulated by the Income Tax Law Number 36 Year 2008.

The tax object shall be income, is any additional economic capability received or obtained by a Taxpayer, whether originating from Indonesia or from outside Indonesia, which may be used for consumption or to increase the property of the Taxpayer concerned, by name and in whatever form, including: Keywords that need attention are received or obtained and can be used for consumption or to increase wealth.

Receiving income in the form of salary for example, is a form of income, because the Taxpayer actually receives income. The income can be enjoyed and used to increase personal wealth of Taxpayers. Income in the form of salary is the object of Income Tax.

Obtaining the facility of official housing or official vehicles, this is also the object of Income Tax, although there is no addition of property for the Taxpayer. The facility using the official house or official vehicle is calculated as Income, because the facility adds enjoyment to the Taxpayer who get it.

In calculating the Income Tax payable, the Gross Income received and earned by the Taxpayer in the tax year is first deducted at the expense of obtaining, collecting and maintaining income. Not all expenses can reduce earnings. In the Income Tax Law known as the Deductible and Non Deductible expense. Only deductible expense are allowed as deductions for income to calculate the amount of income tax. Deductible Costs are costs that are directly related to earning, collecting and maintaining income. Included in the deductible costs include: Salary Cost, Raw Material Cost, Depreciation Cost of Fixed Assets, Losses on Foreign Exchange Differences and others.

The Non-Taxable Income Taxpayer element for an individual Domestic Personal Tax Payer per annum is awarded at least of:

- a. Rp 54.000.000 (fifty four million rupiah) for the individual Taxpayer;
- b. Rp 4.500.000 (four million five hundred rupiah) additional for the married Taxpayer e
- c. Rp 54,000,000 (fifty four million rupiah) additional for a wife whose income is combined with husband's income as referred to in Article 8 paragraph (1); and
- d. Rp 4,500,000 (four million five hundred rupiah) additional for each family member of the blood and family of females in straight line and adopted child, who are fully dependent, at most 3 (three) persons for each family.

Based on Article 17 of the Income Tax Law, the tax rates applied to taxable income are as follows:

- a. Individual taxpayers in the country are as follows:

Taxable income stratum	Tax Rates
up to Rp50,000,000.00 (fifty million rupiah)	5% (five percent)
above Rp50,000,000.00 (fifty million rupiah) up to Rp250,000,000.00 (two hundred and fifty million rupiahs)	15% (fifteen percent)
above Rp 250,000,000.00 (two hundred fifty million rupiah) up to Rp500,000,000.00 (five hundred million rupiahs)	25% (twenty five percent)
above Rp500,000,000,00 (five hundred million rupiah)	30% (thirty percent)

- b. A corporate taxpayer and a permanent establishment 25% (twenty five percent)

It is no exaggeration to say that PPh is a source closely linked with other taxes such as VAT and the land and building tax and other types of taxes. As an illustration of buying a car of course because of the accumulation of excess income and bought a car. The purchase of the car is subject to VAT. Similarly, when buying a house of course because of the accumulation of more income to be set aside to buy a house. Home purchase stretcher imposed on duty on the Acquisition of Land and Building right (locally known as BPHTB) and to the house every year subject to tax land and buildings.

Ideally to buy a car or buy fewer houses than any Taxpayer payment. Why? Because of course, part of the income is needed for living expenses of taxpayers and families. For that it should always look red thread between income earned with Car content, home or other taxpayer wealth.

Income Tax Article 21 is a tax on income in the form of salaries, wages, honoraria, allowances, and other payments received or obtained by an individual domestic Taxpayer in respect of employment or occupation, services and activities. How to calculate the amount of Income Tax Article 21 is to collect all income of WP into one and after deducting PTKP and allowed fees multiplied by the rate under Article 17 of the Income Tax Law.

The mechanism for withholding Article 21 Income Tax shall be entrusted to the Institution which pays the wages, wages, honoraria and deposits it to the State Treasury. The taxpayer is entitled to receive the Cutback for taxes paid, for subsequent reporting on notification letter of tax every year.

Income Tax Article 25 shall be tax payable by taxpayer as installment in the current tax year. The law regulates as if the income of the taxpayer is the same as the previous year, in accordance with the Taxpayer's latest notification letter of tax Report. This mechanism will ensure the smooth flow of funds to the State Treasury every month. If when reporting the notification letter of tax turned out to Income is greater, then the taxpayer add the shortcomings. If the income is lower, the taxpayer is entitled to reimburse the tax overpayment.

The calculation of Income Tax Article 25 is as follows:

- a. The amount of tax installment in the current year that the Taxpayer must pay by himself for each tax period is a tax so indebted in the previous tax year less deductions and taxes and taxes paid or owed overseas as referred to in Article 21, Article 22, Article 23, and Article 24, divided by the number of taxes.
- b. What is meant by the indebted tax in paragraph (1) shall be taxes according to the latest Notice of Income, except where the last tax by the Director General of Taxes is greater.
- c. The amount of tax installment in the current year that must be paid by certain Taxpayer for each tax period shall be further regulated by Government Regulation.

RESEARCH METHOD

This research is done through library research model, that is by getting the data that have been realized. The data studied is the 2008 tax revenue data to 2010 and data of 2014 to 2016.

As already known that the management of Rural and Urban (locally known as P2) land and building tax since 2011 upwards submitted to the City / District Government respectively. That is one consideration of choosing data in those years. Simultaneously conceived also intent to know the effectiveness of its management by the Government District / City respectively.

To support this research data from:

- a. House of Representatives (DPR) with regard to the amount of global acceptance nationally in 2008 to 2010 and 2014 to year 2016
- b. Directorate General of Taxes (Locally known as DJP) through the Directorate of Public Relations city/district (P2) with respect to the tax data income tax and land and building tax that the tax period of 2008 to 2010 and income tax data 2014 to 2016
- c. Medan City Government in this case the Regional Tax and Retribution Board with respect to land and building tax acceptance in 2014 to 2016

The data obtained is processed through tabulation and juxtaposing the data into the type of each tax revenue and within the same year group. Further data is processed by using Ratio Analysis for each type of tax compared with the year of each tax year.

The Ratio The types of taxes analyzed are:

- a. Total government state budget (APBN) Revenue than Private Income Tax and land and building tax (PBB) Sector city/district (P2) Year 2008 to 2010 compared to the total government state budget (APBN) revenue compared to Private Income Tax Receipts and PBB Sector P2 Year 2014 to 2016
- a. Land and building tax acceptance of 2008 to 2010 managed by DJP compared with that managed by Medan City Government in 2014 to 2016
- b. Target compared to realization of land and building tax of Medan in 2008 to 2010 compared to the Target and realization of land and building tax 2014 to 2016.
- c. The amount of SPPT available compared to the realization of SPPT paid
- d. Acceptance of the land and building tax compared to the acceptance of income tax personal Medan in 2008 to 2010 with 2014 to 2016
- e. The role of land and building tax of Medan City with National land and building tax Admission Year 2008 to 2010 compared to 2014 till 2016
- f. The role of land and building tax of Medan City with National land and building tax Admission Year 2008 to 2010 compared to 2014 till 2016
- g. The national realization of land and building tax in 2008 to 2010 managed by DJP than managed by Regency / City Government in 2014 till 2016

RESULT AND DISCUSSION

Data obtained from the House of Representatives (DPR), Directorate General of Taxation (DJP) and Medan City Government are as Attached to Appendix 1

From the data processing as done in the previous chapters obtained the following results:

1. Total government state budget (APBN) Revenue than Private Income Tax and land and building tax Sector city and district (P2) Year 2008 to 2010 compared to the total government state budget (APBN) revenue compared to Private Income Tax Receipts and land and building tax Sector P2 Year 2014 to 2016

Source: Processed data

The role of income tax on the National Income					
Year	National	Income tax personal	Land and buiding tax	Ratio	
1	2	3	4	(3/2)	(4/2)
2008 - 2010	2.818.650.000.000.000	9.854.984.273.696	75.465.933.138.737	0,00350	0,02677
2014 - 2016	4.825.753.500.000.000	32.962.041.734.638	72.173.264.990.596	0,00683	0,01496
Increase/decrease	2.007.103.500.000.000	23.107.057.460.942	(3.292.668.148.141)	0,00333	(0,01182)

It is clearly seen that every year the income tax receipts always increase significantly, while the land and building tax revenue actually decreases nationally.

2. Land and building tax acceptance of 2008 to 2010 managed by Directorate General of Taxation compared to that managed by Medan City Government in 2014 till 2016

Year	Acceptance	Average
2008 – 2010	857.159.362.944	285.719.787.648
2014 – 2016	829.298.113.264	276.432.704.421
Increase/decrease	(27.861.249.680)	(9.287.083.227)

Source: Processed data

The land and buiding tax acceptance managed by the direct is better. Percentage of land and building tax Acceptance of Medan City only in 2016 which is bigger than Directorate General of Taxation management

3. Target compared to the realization of the land and building tax in 2008 sd 2010 is greater than the target compared to the realization of land and building tax 2014 to 2016. While seen from the number of SPPT recorded as many as 1.452.682 SPPT realized as much as 795,322 SPPT or only 54.75%

Year	Target	Realiszastion	Ratio
2008 - 2010	665.354.259.609	857.159.362.944	1,28828
2014 - 2016	1.234.369.602.487	829.298.113.264	0,67184
Increase/decrease	569.015.342.878	(27.861.249.680)	(0,61644)

Source: Processed data

4. Target compared to SPPT Realization paid

Target	Realization	Ratio
1.452.682	795.322	0,5475

Source: Processed data

There are 45% more SPPT in arrears on payment

5. Acceptance of land an building tax compared the Income Tax personal Medan city 2008 to 2010 with 2014 to 2016

Year	PBB	PPh OP	Ratio
2008 - 2010	857.159.362.944	304.290.516.659	2,8169
2014 - 2016	829.298.113.264	587.978.807.033	1,4104
Increase/decrease	(27.861.249.680)	283.688.290.374	(1,4065)

Source: Processed data

Land and building tax Admission Ratio under Directorate general of taxation management is better than when administered by the Medan City Government

6. The Role of land and building tax of Medan City with National land and building tax Admission Year 2008 to 2010 compared to 2014 to 2016

Year	PBB	National PBB	Ratio
2008 to 2010	857.159.362.944	75.465.933.138.737	0,0114
2014 to 2016	829.298.113.264	72.173.264.990.596	0,0115
Increase/decrease	(27.861.249.680)	(3.292.668.148.141)	0,0001

Source: Processed data

Land and building tax Admission Ratio under Directorate general of taxation management is lower than when administered by the Medan City Government

7. The Role of land and building tax of Medan City with National land and building tax Admission Year 2008 to 2010 compared to 2014 to 2016

5.7. compared with National PPh OP

Year	PBB	National PPh OP	Ratio
2008 to 2010	304.290.516.659	857.159.362.944	2,816911
2014 to 2016	587.978.807.033	829.298.113.264	1,410422
Increase/decrease	283.688.290.374	(27.861.249.680)	(1,40649)

The national land and building tax Admission Ratio under Directorate general of taxation management is higher than when administered by the Medan City Government

8. National Realization of land and building in 2008 to 2010 managed by Directorate general of taxation is greater than managed by Regency / City Government in 2014 s.d. 2016:

Compered with National PBB	
Year	Realization
2008 to 2010	75.465.933.138.737
2014 to 2016	72.173.264.990.596
difference	(3.292.668.148.141)

CONCLUSION

From the above exposure can be concluded that:

- The contribution of income tax on a national basis, especially Private Income Taxes contribute positively, while land and building tax contribution is negative. It is seen that the acceptance of land and building tax Sector city/district (P2) in 2008 to 2010 is greater than land and building tax 2014 to 2016. On the other hand Reception nationally in 2014 to 2016 increase compared to the revenue of 2008 to 2010
- Land and building tax management by Directorate general of taxation in 2008 to 2010 is better than Regency / City Government Management, including management by Medan City Government
- Private income tax acceptance nationally is smaller than land and building tax city/district (P2) Sector Reception, including land and building tax Admissions in Medan City Government.

SUGGESTION

From the above conclusions can be suggested are the following things:

- It is necessary to optimize the special receipt of Personal Income Tax as well as land and building tax Admission both nationally and at the district level
- Need to be optimized for land and buildin tax revenue managed by District / City Government
- Need further research to be able to optimize the acceptance of Personal Income Tax based on data of land and building tax Payment in Regency / Municipality Government

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Lampiran 2. Susunan Organisasi Tim Peneliti/Pelaksana dan Pembagian Tugas

No	Nama/NIDN	Instansi Asal	Bidang Ilmu	Alokasi Waktu (Jam/minggu)	Uraian Tugas
1	Elfian/0324085403	Unindra	Manajemen	10 jam/minggu	Selaku pimpinan tim sehingga yang mengawasi dan mengkoordinir dalam pelaksanaan selama penelitian
2	Drs. Agus Jamaludin, M.M (0324056301)	Unindra		10 jam/minggu	Anggota
3	Toto Widiarto, SE., MM (0303017203)	Unindra		10 jam/minggu	Anggota

Lampiran 3. Format Bio data Ketua/Anggota Tim Peneliti

KETUA

A. Identitas Diri

1. Nama Lengkap : Elfian, Drs., M. Si.
2. Jenis Kelamin : laki-laki
3. Jabatan fungsional : Lektor
4. NIP : 1124085467
5. NIDN : 0324085403
6. Tempat/Tanggal Lahir : Banda Aceh/24-08-1954
7. Email : elfianunindra@gmail.com
8. Nomor Telepon/HP : 081973949234
9. Alamat kantor : Jl. Nangka 58, Tanjung Barat (TB Simatupang) Jagakarsa, Jak-Sel
10. Nomor Telepon/fax : (021) 73455140
11. Lulusan yang telah dihasilkan : S1= 353 Mahasiswa
12. Mata Kuliah Yang diampu : Manajemen Umum, Pemasaran, PIE, Pajak, Akuntansi

B. Riwayat Pendidikan

Keterangan	S-1	S-2	S-3
Nama Perguruan Tinggi	STIA LAN RI	Universitas Muhammadiyah	-
Bidang Ilmu	Administrasi	Akuntansi/Administrasi Pajak	-
Tahun Masuk-lulus	1985-1988	2003-2005	-
Judul Skripsi/tesis/desertasi	Peranan Pendidikan dan Latihan Prodip III Spesialisasi Anggaran dalam rangka meningkatkan Karier Pegawai DJA	Analisis Faktur Pajak Sederhana pada Pedagang Eceran dan Peternak Ayam serta Dampak pada Penerimaan PPh (Study Analisis pada KPP Cianjur)	-
Nama Pembimbing/Promotor	Drs. Idu Supardi-	DR. Wirawan B. Ilyas, SE, Ak, M. Si	

C. Pengalaman Meneliti Dalam 5 Tahun Terakhir

No	Tahun	Judul Penelitian	Pendanaan	
			Sumber	Jumlah
1.	2015	Analisis Strategi Pemasaran Mie Yamin 88 Cijantung Lapangan Gatot	Mandiri	Rp. 3.500.000
2.	2016	Peran Pendidikan Tinggi dalam Meningkatkan Minat Masyarakat untuk Produktivitas Pendidikan	Hibah Unindra	Rp. 3.500.000
3.	2017	Pengaruh Kualitas Pelayanan Terhadap Kepuasan Penumpang Bis TransJakarta di Terminal Kampung Melayu	Mandiri	Rp. 3.500.000

D. Pengalaman Pengabdian Masyarakat Dalam 5 Tahun Terakhir

No	Tahun	Judul Penelitian	Pendanaan	
			Sumber	Jumlah
1.	2015	Penyusunan Anggaran Dasar DKM Al Ihsan Pondok Safari Indah	Mandiri	Rp. 2.500.000
2.	2016	Penyusunan Anggaran Rumah Tangga Koperasi Progress	Mandiri	Rp. 2.500.000
3.	2016	Penyelenggaraan RAT tahun Buku 2015 Koperasi Progress	Mandiri	Rp. 2.500.000

E. Publikasi artikel Ilmiah Dalam Jurnal Dalam 5 Tahun Terakhir

No	Judul Artikel Ilmiah	Nama Jurnal	Volume/Tahun

F. Pemakalah seminar Ilmiah dalam 5 Tahun Terakhir

No	Judul Seminar	Judul Artikel Ilmiah	Waktu dan Tempat

G. Karya Buku dalam 5 Tahun Terakhir

No	Judul Buku	Tahun	Jumlah Halaman	Penerbit

H. Perolehan HKI dalam 5-10 Tahun terakhir

No	Judul/Tema HKI	Tahun	Jenis	Nomor P/ID

I. Pengalaman Merumuskan Kebijakan Publik/Rekayasa Sosial lainnya dalam 5 Tahun Terakhir

No	Judul/Tema Rekayasa Sosial	Tahun	Tempat Penerapan	Respon Masyarakat

J. Penghargaan 10 Tahun Terakhir dari Pemerintah

No	Jenis Penghargaan	Institusi Pemberi	Tahun

Semua data yang saya isikan dan tercantum dalam biodata ini adalah benar dan dapat dipertanggungjawabkan secara hukum. Apabila dikemudian hari ternyata dijumpai ketidaksesuaian dengan kenyataan saya sanggup diberi sanksi.

Demikian biodata ini saya buat sebenarnya untuk memenuhi salah satu persyaratan dalam pengajuan penelitian Produk Terapan

Jakarta, 30 Agustus 2017
 Drs. Elfian, M. Si.

ANGGOTA PENELITI

A. Identitas Diri

1. Nama Lengkap : Agus Jamaludin. Drs. MM.
2. Jenis Kelamin : laki-laki
3. Jabatan fungsional : Asisten Ahli
4. NIP : -
5. NIDN : 0324056301
6. Tempat/Tanggal Lahir : Indramayu, 24 Mei 1963
7. Email : agus_jamaludin63@yahoo. co. id
8. Nomor Telepon/HP : 082121064360
9. Alamat kantor : Jl. Nangka 58, Tanjung Barat (TB. Simatupang) Jagakarsa, Jakarta Selatan
10. Nomor Telepon/fax : (021) 73455140
11. Lulusan yang telah dihasilkan : S1
12. Mata Kuliah Yang diampu : BLKL, Ekonomi Mikro, Manajemen Pemasaran2, PIE,

B. Riwayat Pendidikan

	S-1	S-2	S-3
Nama Perguruan Tinggi	IKIP Jakarta	STIE IPWIJA	-
Bidang Ilmu	Administrasi Perkantoran	Manajemen Keuangan	-
Tahun Masuk-lulus	1983-1990	1995 -1997	-
Judul Skripsi/tesis/desertasi	Pengaruh hasil belajar matakuliah Pengantar Manajemen dan Administrasi terhadap M. Personalia	Pengaruh penerimaan Pajak PPh dsn PBB terhadap APBN 1984 - 1995	-
Nama Pembimbing/Promotor	Drs. GEV. Roboch dan Drs. Sofyan Manan	Prof. DR. Ir. JH Sinaulan. SE	

C. Pengalaman Meneliti Dalam 5 Tahun Terakhir

No	Tahun	Judul Penelitian	Pendanaan	
			Sumber	Jumlah
1.	2010	Pengaruh kepuasan Pelanggan terhadap peningkatan penjualan pada counter HP Sahabat Bekasi	Mandiri	
2	2010	Pengaruh lokasi kampus terhadap jumlah mahasiswa di STIMK Pranata Indonesia Bekasi	Mandiri	
3.	2010	Kebijakan Pembinaan Usaha Kecil dan Menengah di Kodya Jaktim.	Mandiri	
4	2010	Pengaruh Hasil Belajar Mahasiswa dalam matakuliah Pengantar Manajemen Manajemen Pemasaran terhadap matakuliah Konsultan Manajemen Pemasaran di STIE YPBI Jakarta	Mandiri	

D. Pengalaman Pengabdian Masyarakat Dalam 5 Tahun Terakhir

No	Tahun	Judul Penelitian	Pendanaan	
			Sumber	Jumlah
1.	2014	Penyuluhan dan pembinaan pedagang kaki lima di RT 04 RW 26 Bojong Rawalumbu, Bekasi	Mandiri	
2	2014	Sosialisasi dan penyuluhan Asuransi Jiwa di desa Kertasemaya, Indramayu	Mandiri	
3	2014	Sosialisai dan penyuluhan Asuransi Jiwa di desa Cangko, Indramayu	Mandiri	

E. Publikasi artikel Ilmiah Dalam Jurnal Dalam 5 Tahun Terakhir

No	Judul Artikel Ilmiah	Nama Jurnal	Volume/Tahun

F. Pemakalah seminar Ilmiah dalam 5 Tahun Terakhir

No	Judul Seminar	Judul Artikel Ilmiah	Waktu dan Tempat
1	Kewirausahawan Mahasiswa	Peluangdan Tantangan Kewirausahawan Mahasiswa	Februari 2016 di LP31 Cikarang, Bekasi

G. Karya Buku dalam 5 Tahun Terakhir

No	Judul Buku	Tahun	Jumlah Halaman	Penerbit
1	Manajemen Pemasaran Komunikasi	2014	49	STIEYPBI Press
2	Komunikasi Bisnis	2014	37	STIE YPBIPress
3	Metode Penelitian	2014	44	STIE YPBIPress
4	Pengantar Manajemen	2011	67	STIE YPBIPress
5		2015	56	STIE YPBIPress

H. Perolehan HKI dalam 5-10 Tahun terakhir

No	Judul/Tema HKI	Tahun	Jenis	Nomor P/ID

I. Pengalaman Merumuskan Kebijakan Publik/Rekayasa Sosial lainnya dalam 5 Tahun Terakhir

No	Judul/Tema Rekayasa Sosial	Tahun	Tempat Penerapan	Respon Masyarakat

J. Penghargaan 10 Tahun Terakhir dari Pemerintah

No	Jenis Penghargaan	Institusi Pemberi	Tahun

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Demikian biodata ini saya buat sebenarnya untuk memenuhi salah satu persyaratan dalam pengajuan penelitian Produk Terapan

Jakarta, 30 Agustus 2017
 Drs. Agus Jamaludin. MM.

Anggota Peneliti

A. Identitas Diri

1. Nama Lengkap : Toto Widiarto, SE., MM
2. Jenis Kelamin : laki-laki
3. Jabatan fungsional : -
4. NIP : -
5. NIDN : 0303017203
6. Tempat/Tanggal Lahir : Jakarta, 3 Januari 1972
7. Email : Totowidiarto72@gmail
8. Nomor Telepon/HP : 081318497679, 085797589452
9. Alamat kantor : Jl. Nangka 58, Tanjung Barat (TB. Simatupang) Jagakarsa, Jakarta Selatan
10. Nomor Telepon/fax : (021) 7818718-78835283
11. Lulusan yang telah dihasilkan : S1= - Mahasiswa
12. Mata Kuliah Yang diampu : Perilaku organisasi, teori ekonomi mikro, teori ekonomi makro

B. Riwayat Pendidikan

	S-1	S-2	S-3
Nama Perguruan Tinggi	STIE Swadaya Jakarta	Universitas Krisnadwipayana Jakarta	-
Bidang Ilmu	Akuntansi	Manajemen Sumber daya manusia	-
Tahun lulus	1995	2014	-
Judul Skripsi/tesis/desertasi	Peranan pengukuran kinerja unit usaha terhadap pengambilan keputusan manajemen PT SAI	Pengaruh kompensasi ekstrinsik dan intrinsik terhadap kinerja karyawan PT Sari segar husada	
Nama Pembimbing/Promotor			

C. Pengalaman Meneliti Dalam 5 Tahun Terakhir

No	Tahun	Judul Penelitian	Pendanaan	
			Sumber	Jumlah

D. Pengalaman Pengabdian Masyarakat Dalam 5 Tahun Terakhir

No	Tahun	Judul Penelitian	Pendanaan	
			Sumber	Jumlah
	-	-	-	-

E. Publikasi artikel Ilmiah Dalam Jurnal Dalam 5 Tahun Terakhir

No	Judul Artikel Ilmiah	Nama Jurnal	Volume/Tahun

F. Pemakalah seminar Ilmiah dalam 5 Tahun Terakhir

No	Judul Seminar	Judul Artikel Ilmiah	Waktu dan Tempat

G. Karya Buku dalam 5 Tahun Terakhir

No	Judul Buku	Tahun	Jumlah Halaman	Penerbit

H. Perolehan HKI dalam 5-10 Tahun terakhir

No	Judul/Tema HKI	Tahun	Jenis	Nomor P/ID

I. Pengalaman Merumuskan Kebijakan Publik/Rekayasa Sosial lainnya dalam 5 Tahun Terakhir

No	Judul/Tema Rekayasa Sosial	Tahun	Tempat Penerapan	Respon Masyarakat

J. Penghargaan 10 Tahun Terakhir dari Pemerintah

No	Jenis Penghargaan	Institusi Pemberi	Tahun

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akarta, 30 Agustus 2017

Toto Widiarto, SE., MM

Lampiran 4: **SURAT PERNYATAAN KETUA PENELITI/PELAKSANA**

Yang bertandatangan di bawah ini :

Nama : Drs. Elfian, M.Si.
NIDN : 0324085403
Pangkat / Golongan : III/d
Jabatan Fungsional : Lektor

Dengan ini menyatakan bahwa proposal penelitian saya dengan judul : **PENGARUH PENERIMAAN PBB DAN PPh TERHADAP APBN** yang diusulkan dalam skema penelitian Produk Terapan untuk tahun anggaran 2017 **bersifat original dan belum pernah dibiayai oleh lembaga/sumber lain.**

Bilamana di kemudian hari ditemukan ketidaksesuaian dengan pernyataan ini, maka saya bersedia dituntut dan diproses sesuai dengan ketentuan yang berlaku dan mengembalikan seluruh biaya penelitian yang sudah diterima ke kas negara.

Demikian surat pernyataan ini dibuat dengan sesungguhnya dan dengan sebenar-benarnya.

Jakarta, 30 Agustus 2017
Yang Menyatakan

Mengetahui,
Ketua LP2M Universitas Indraprasta PGRI

Drs. H. Achmad Sjamsuri, M. M.
NIK: 0314055002

Drs. Elfian, M.Si.
NIP. 0324085403