

THE EFFECTIVENESS OF KTMDU TRACKING IN AN EFFORT TO IMPROVING TAXPAYER COMPLIANCE

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ABSTRACT

Paying taxes is a citizen's obligation that is carried out by every individual who is forced. If citizens do not pay taxes, the country's infrastructure development will be hampered. In Sumedang Regency itself, there are still many motorised vehicles that do not conduct annual re-registration (KTMDU) by their owners even though vehicle tax is one of the sources of regional income that must be taken into account. This study aims to analyse and describe how the effectiveness of KTMDU tracing, analyse the factors that hinder the effectiveness of KTMDU tracing, and find out efforts to overcome the inhibiting factors of the effectiveness of KTMDU tracing in increasing taxpayer compliance. The research method used is descriptive research with a qualitative approach. The research data analysis technique is by collecting data that has been obtained by researchers from interviews, manuscripts, observation, and documentation. The effectiveness of KTMDU tracing in an effort to improve taxpayer compliance in the Sumedang Region can be said to be quite good, although in its implementation it is still not fully optimal. With the existence of inhibiting factors in the effectiveness of KTMDU tracing, the implementation of KTMDU tracing plans to make efforts to minimise inhibiting factors such as continuing communication, information and education.

KEYWORDS

Tax, Effectiveness, KTMDU Tracing, Compliance, Taxpayers

INTRODUCTION

Responsibility in paying taxes as a citizen is an obligation that must be carried out by each individual. Taxes are one of the sources for the state to carry out development. By paying taxes, it is hoped that the funds can be used for the benefit of the entire community, not just for officials or other officials. Paying taxes is even regulated in the 1945 Constitution Article 23 A which reads "Taxes and other levies that are compelling for state purposes are regulated by law". In Sumedang Regency itself, there are still many motorised vehicles that have not registered a re-registration (KBMDU) and have not made an annual re-registration (KTMDU) by the owner even though this vehicle tax is one of the sources of regional income that must be taken into account. The realised number of motor vehicles that have not registered the re-registration (KBMDU) and did not re-register (KTMDU) from 2020 to 2023 is as follows:

Table 1. Total Realisation of KBMDU and KTMDU

YEAR	KBMDU	KTMDU	POT	REALISATION
2020	48.171	58.149	317.077	210.757
2021	42.111	68.150	310.779	200.518
2022	42.253	71.428	314.402	200.721
2023	47.473	75.976	320.843	197.394

Source: Regional Revenue Management Centre of Sumedang Regency

Based on the table above, the potential of KBMDU and KTMDU has decreased and increased from year to year, thus reflecting low taxpayer compliance. The decline in the number of realisations is caused by various criteria that become the problem of taxpayers not paying taxes, based on the category report of the results of the SPKP2KB (Motor Vehicle Tax Payment Obligation Notification Letter) search, including: lost vehicles do not report to the police, vehicles are withdrawn leasing / guarantor, vehicles have been transferred, vehicles are heavily damaged, addresses are not known / appropriate / not found, taxpayers do not feel they own vehicles, and economic factors. With these problems, the team from the Regional Revenue Management Centre of Sumedang Regency conducted a special search for vehicles that did not re-register (KTMDU). KTMDU tracking is one of the efforts of P3D Sumedang Regency to verify data on motor vehicle taxpayers who have not paid their annual vehicle tax. Mutiarani, Miranda, Asri, and Rahman (2018: 189) state that: "Information search strategy is both a science and an art in using knowledge about subjects in information retrieval systems. It is hoped that the KTMDU search can increase public awareness to re-register 4 motorised vehicles so as to increase motorised vehicle tax revenue in the Sumedang Regency area.

The results of initial observations made by researchers show several indications of problems that have not optimised taxpayer compliance, including: 1. Based on data from the Regional Revenue Management Center for Sumedang Regency, there was a decrease in the realisation of motor vehicle tax revenue in Sumedang Regency from 2020-2023. 2. Referring to data from the Regional Revenue Management Center for Sumedang Regency, the realisation in 2020 reached 210,757, in 2021 the realisation decreased by 10,239, then in 2022 the realisation increased by 203, and in 2023 experienced a fairly high decline of 3,327. 3. The unstable realisation of motor vehicle tax revenue is caused by the problem of taxpayers who avoid taxes. Based on the above problems, the authors are interested in conducting research on the results of which are outlined in the form of research entitled "The Effectiveness of KTMDU Tracing in Efforts to Improve Taxpayer Compliance (Study at P3D

Sumedang Regency)".

LITERATURE REVIEW

A program/activity can be said to be effective, if the objectives of the programme that have been planned can be achieved and are right on target. On the other hand, if the results are misdirected so that the objectives are not achieved, then the programme can be called ineffective. Measuring the effectiveness or not of a programme/activity can use several indicators of effectiveness. There are several models of effectiveness, here researchers use the Admosoeprpto Effectiveness model (2016: 55). The Work Effectiveness theory model according to Admosoeprpto mentions several dimensions that can be used as tools to see the effectiveness of policies by combining various dimensions, including goal achievement, work quality, work quantity, on time, and job satisfaction. Hasibuan (2017: 11) explains that there are several factors that influence work effectiveness, namely work environment, supervision, work discipline, work motivation, and compensation.

RESEARCH METODE

In this study, using a qualitative approach or often called a naturalistic method, because the assessment is carried out in natural conditions (Natural Setting). Leksono (2016: 18) This research is also descriptive research in Indonesian vocabulary descriptive means to explain or describe. In data collection and data sources, what is used is data containing information about recording information at the Regional Revenue Management Centre of Sumedang Regency obtained from search officers and taxpayers as informants. In conducting this research, researchers used data source collection in the form of primary data. Data collection techniques are carried out in three ways, namely interviews, observation, and documentation. In this study, the data research instrument needed is human. Researchers collect data by asking, asking, listening, and taking valid research data. The data analysis technique that will be carried out in this study is to collect data that has been obtained from interviews, observations, and documentation classified based on the subject matter under study. There are four tests of data validity in qualitative research, namely credibility test (internal validity), transferability (external validity), dependability (reliability), and confirmability (objectivity). The credibility test uses several concepts, one of which is triangulation.

RESULT AND DISCUSSION

To provide research results about taxpayers, it is necessary to detail what aspects of the taxpayer are being studied. Researchers conducted interviews and observations of taxpayers. Researchers found that of the 18 taxpayers who were in arrears, they fell into several categories, namely category 2 (the vehicle was withdrawn by leasing), 3 (the vehicle had been transferred), and 7 (other reasons) out of 7 categories. Categories 1 (lost vehicle did not report to the police), 4 (vehicle was severely damaged), 5 (address unknown/not suitable/not found), and 6 (taxpayer does not feel ownership of the vehicle) there are no taxpayers in arrears who fall into these categories. Because these categories in the Sumedang Regency area are rare and difficult to find during the search. Taxpayer 12 (Margajaya Village), taxpayer 17 (Gudang Village), and taxpayer 18 (Margajaya Village) fall into category 2 (vehicle withdrawn by leasing) because the informants gave the same answer. The informants could not pay taxes because each informant was unable to pay the vehicle loan instalments, so each informant decided to return the vehicle to the leasing company. For taxpayer 3 (Pasigaran Village), taxpayer 5 (Mekarbakti Village), taxpayer 7 (Cijambu Village), taxpayer 14 (Margajaya Village), and taxpayer 16 (Margajaya Village) fall into category 3 (the vehicle has been transferred) because the informants gave the same answer regarding the reason for tax arrears, namely because the vehicle was sold. Data analysis regarding this

is experienced by taxpayers, which is reinforced by information from informants WP 3, WP 5, WP 7, WP 14, and WP 16 that:

"Unable to pay the tax because the informant's vehicle has been transferred, because the informant needs additional funds urgently. The informant may have taken this decision to sell their assets to fulfil urgent financial needs."

Each informant decided to sell his vehicle because each informant was in need of more finances to meet their daily needs. In addition, this is also supported by research conducted by Kumaladewi (2015), there are several debt guarantees, one of which is a vehicle that can be used as debt collateral encumbered by mortgage rights must meet various requirements, namely: 1. Can be valued in money, because the debt guaranteed is in the form of money. 2. Has a transferable nature, because if the borrower breaks the promise the vehicle used as collateral will be sold. From this statement, the informant who entered category 3 was due to the decline in the informant's financial situation which caused the informant to sell the vehicle. Furthermore, taxpayer 4 (Pasigaran Village), taxpayer 6 (Kec.Tanjungsari), taxpayer 8 (Margajaya Village), taxpayer 9 (Cinanjung Village), taxpayer 11 (Margajaya Village), and taxpayer 13 (Margajaya Village) fall into category 7 (other reasons) on the basis of forgetting to pay taxes. Each informant's answer was that they did not pay tax because they forgot to pay tax. From the assumptions of the taxpayer above, it is supported by a research statement conducted by Sinaga (2022), there are several indicators that can assess the lack of taxpayer compliance, including often forgetting to allocate funds for tax payments and often forgetting the due date for motor vehicle tax payments.

It can be seen from this statement that taxpayer 4 (Pasigaran Village), taxpayer 6 (Kec.Tanjungsari), taxpayer 8 (Margajaya Village), taxpayer 9 (Cinanjung Village), taxpayer 11 (Margajaya Village), and taxpayer 13 (Margajaya Village) are not compliant with taxpayers, because taxpayer compliance is defined as a situation where taxpayers fulfil their obligations to pay motor vehicle taxes on time and never make arrears in paying motor vehicle tax taxes. And for taxpayer 4 (Pasigaran Village), taxpayer 6 (Kec.Tanjungsari), taxpayer 8 (Margajaya Village), taxpayer 9 (Cinanjung Village), taxpayer 11 (Margajaya Village), and taxpayer 13 (Margajaya Village) in category 7 (other reasons) on the basis of priority to pay taxes. From this discussion, it is known that awareness of paying taxes is very important so as not to harm the state and create chaos in the APBN structure.

Vehicle Failure to Register (KTMDU) tracing is an important tool in improving tax compliance. Using data and technology, KTMDU tracing assists P3D Wilayah Kab.Sumedang in identifying potential violations and encouraging taxpayers to comply with their obligations. Its effectiveness depends on how well the data is collected and analysed, as well as how P3D Wilayah Kab.Sumedang uses the information for appropriate enforcement actions. The effectiveness of KTMDU Tracing is measured by the theory of work effectiveness according to Admosoeprapto (2016: 55). The theory of work effectiveness is measured by 5 dimensions, namely goal achievement, work quality, work quantity, on time, and job satisfaction. From the results of interviews and observations that have been conducted and obtained by the author to search officers, the dimensions of achieving their goals of joining the KTMDU search team include earning a living, reducing the number of KTMDU, and assisting BAPENDA in increasing local revenue from taxpayers who pay taxes. Analysis of the data regarding this matter experienced by search officers is reinforced by information from informants Dandi and Sholeh that:

"The informant's goal in working as a tracing team is to make a living for the family, then the informant hopes to help reduce the number of Vehicles Not Re-registering (KTMDU), then it can also provide benefits to BAPENDA, with the increasing number of taxpayers (WP) who pay taxes can increase local revenue as well. The

informant believes that by achieving this goal, the informant can not only provide support for the family, but can also contribute positively to local tax revenue."

The results of the above observations are supported by Amelya (2022), the quality of the services produced by the organisation determines the effectiveness of the performance of the organisation. Based on the results of the interview on the work quantity dimension, the amount of work that the search team can complete is in accordance with the amount previously planned. Furthermore, informants are able to fulfil the assigned tasks, the response is indicated by the search schedule set by each informant himself, so as to achieve the target. Furthermore, the interview results on the job satisfaction dimension that the search team in carrying out their tasks are in accordance with the predetermined targets, it can be seen that the answers of each informant are satisfied with the results done by those who are able to exceed the set targets. Indicating that informants have met organisational expectations in carrying out their work. The results of the interview above are also supported by research conducted by Amelya (2022), job satisfaction in question is the level of pleasure a person feels for his role or job in the organisation. The level of individual satisfaction that they are rewarded appropriately, from various aspects of the work situation and the organisation to which they belong.

In carrying out work, there are always inhibiting factors that may hinder success or even fail. From the results of interviews and observations, there are several obstacles, namely weather conditions, the process of finding individual addresses, and dealing with people who have positions that are not cooperative. Supported by research conducted by Gunawan (2019), the atmosphere of the work environment where employees work both in the physical environment such as the state of the room, facilities, and also the non-physical environment such as relationships with other employees. Furthermore, based on the informants' answers regarding the supervision dimension that in carrying out their duties, both informants accept to be supervised by superiors as long as there is open communication, sometimes being monitored by superiors can help the tracking process. The above response is also supported by research conducted by Gunawan (2019), supervision by the company of all employees to ensure that employees work in accordance with the wishes of the company. Based on the results of interviews on the work discipline dimension, the obstacles in work discipline are that someone refuses to be recorded, does not want to be photographed, or is not willing to sign the required documents and faces taxpayers (WP) who have the position of officials or mass organizations who use their positions to complicate the work process. The results of interviews on the motivation dimension that the obstacles in maintaining motivation are such as fatigue and boredom. The results of interviews on the compensation dimension that each informant said that the obstacle to compensation at work was the decrease in the nominal honorarium for the current year. To indicate that the informant has met the expectations of the organisation in carrying out his work. This is supported by research conducted by Ratnawati (2016), basically humans work also want to earn money to meet their needs. Compensation is very important for employees, because the amount of compensation provided will reflect the value for them, their families, and society.

Effectiveness in an organisation is how the search team works in providing good service to taxpayers. For this reason, researchers use the dimensions put forward by Hasibuan (2017: 113) to measure indicators of the dimensions as an effort to overcome the inhibiting factors in the effectiveness of KTMDU tracing in increasing taxpayer compliance. From the results of interviews and observations that have been conducted and obtained by the author of the search officer that the dimensions of the work environment efforts to overcome obstacles are several, including having to maintain the condition of the taxpayer during the search. During this process, informants will continue to continuously evaluate the methods applied to ensure that the supervision process runs efficiently and effectively without compromising the needs or welfare of informants as search officers. The results of

interviews on the dimensions of work motivation that efforts to overcome obstacles in maintaining motivation are ways to give themselves time to rest or recreation first. Judging from the informants' answers, they realised that resting my mind and body for a moment can help restore energy and renew enthusiasm to return to work productively. This is supported by research conducted by Gunawan (2019), the amount of compensation provided by the company for what employees do, both financial compensation such as bonuses, salaries, health insurance, etc. As well as non-financial compensation such as promotions, salaries, health insurance, etc., and non-financial compensation such as promotions. As well as non-financial compensation such as promotions, praise, additional leave time, etc.

CONCLUSION

Based on the results of the research conducted, in Sumedang Regency, there were 18 taxpayers who indicated that they did not pay vehicle tax. Some of the reasons cited by them were that the vehicles were leased, transferred, and forgot to make tax payments. This situation shows the need for a holistic approach in managing tax administration. KTMDU can identify potential tax non-compliance more accurately. Thus, prevention and enforcement measures can be carried out appropriately and efficiently.

Thus, the effectiveness of KTMDU tracking not only directly improves taxpayer compliance, but also contributes to the creation of a more transparent, fair, and orderly tax environment. Increasing taxpayer compliance through KTMDU tracing is often faced with various inhibiting factors. In addition, challenges in verifying and validating data and lack of awareness or motivation from taxpayers themselves are also factors that hinder the effectiveness of KTMDU tracing. Efforts to improve taxpayer compliance The Regional Revenue Management Centre of Sumedang Regency has taken various strategic efforts such as developing software, digital platforms, and conducting human resource capacity building through training and skills development.

LIMITATIONS AND SUGGESTIONS

In the process of conducting this research, there are limitations that may affect the results of the study. Researchers feel there are limitations of time, energy and ability. The next limitation is in when following the search. Taxpayers who are difficult to meet and difficult to find address became an obstacle for researchers to conduct tracing. In addition, the search team's interviews were forced to be conducted when the informant was working due to the difficulty of finding free time and busy work so that the atmosphere at the time of the interview is not as conducive as when the informant is working. The atmosphere at the time of the interview was not as conducive as if it could be done at leisure.

Based on the results of research conducted by researchers regarding, there are several suggestions given by researchers related to the results of research that has been carried out as follows:

1. Conduct training and skills development for KTMDU search teams in data analysis to improve search effectiveness.
2. Conduct socialisation to the public and taxpayers on the importance of tax compliance and the consequences of violations. This step aims to increase awareness and understanding of tax obligations.
3. Increase transparency in the KTMDU tracing process and provide feedback to the public on

the results of enforcement efforts. This can help build trust and support a better culture of tax compliance in the community.

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