



**JOURNAL**

**ANALYSIS OF LOCAL TAXPAYER COMPLIANCE IN INCREASING  
REGIONAL ORIGINAL REVENUE FOR BEKASI CITY IN 2019-2023**

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**Abstract:**

This study aims to: (1) analyze the compliance of local taxpayers with the self-assessment system in Bekasi city in 2019-2023. (2) find out the strategies carried out by the Bekasi city regional revenue agency in increasing compliance with paying taxes. The data used are primary and secondary data. The data collection methods in this research are in-depth interviews and documentation. Data analysis in this study used descriptive analysis methods with an exploratory qualitative approach, which was applied through case studies to explore an in-depth understanding of the phenomenon under study. The results of this study indicate that: (1) There are significant differences in the level of taxpayer compliance with various types of local taxes (Self Assessment System) in Bekasi City. Fees for Acquiring Rights on Land and Buildings taxpayers consistently maintain a very high level of compliance, exceeding 100%. Meanwhile, taxpayer compliance with hotel tax shows variations each year, ranging from 65% to 124%. Compliance with the restaurant tax remains stable at above 80%. In contrast, entertainment tax compliance is below 70%. Street lighting taxpayers show varying levels of compliance, reaching 104% in 2021, while parking taxpayers experienced a lot of decline ranging from 30%-60% in the same year. It can be concluded that parking tax and entertainment tax still have a low level of compliance. (2) The Bekasi City Regional Revenue Agency has been proactive in increasing taxpayer compliance through various strategies.

**Keywords:** Local Taxpayer, Tax Compliance, Regional Original Revenue



## **BACKGROUND**

In Indonesia, one of the main sources of state revenue that is very important to date is taxes. The importance of tax revenue as the main source for improving people's welfare and development must be realized by all taxpayers and tax officials so that development can be realized (Rusnan et al., 2023). The development of the Indonesian nation can be started from development in each region. Referring to its implementation, namely regional autonomy, local governments are asked to find their own financial sources in order to finance development in their regions, one of which is from local tax revenue (Suparman et al., 2019). Based on this explanation, it can be seen that one of the sources of Regional Original Revenue comes from local taxes. It should be noted that there are three types of tax collection systems, namely the Official Assessment System, Self Assessment System, and With Holding System. For generations, the main challenge in tax collection is to create voluntary compliance from taxpayers, namely changing the mindset from a forced obligation to a willingness to make payments. Good compliance conditions will encourage the creation of optimal, healthy and sustainable tax revenue.

According to (Liyana, 2019) in "Tax Compliance in the Era of Self Assessment System states that the main problem that needs more attention in the Self Assessment System era is taxpayer compliance, especially many factors that cause low taxpayer compliance in Indonesia". If taxpayers are not compliant, it will lead to the desire to take actions such as tax avoidance, smuggling and negligence.

A phenomenon that has occurred in several regions, one of which is West Manggarai Regency, namely the Loccal Collection Hotel in Labuan Bajo, West Manggarai, East Nusa Tenggara (NTT), has embezzled hotel and restaurant taxes. The amount of Loccal Collection Hotel and Restaurant tax arrears is IDR 5.1 billion and plus interest of around IDR 7 billion, starting from 2021 to 2023 this month. Another case occurred in a parking area located in the Rajawali Complex area managed by PT Kuala Permai was sealed by the Palembang City Satpol PP. The sealing was carried out because the parking area manager had not paid taxes for 3 years. The sealing of the parking area was carried out on Thursday (11/1/2024). From the records of the Palembang Regional Revenue Agency, the arrears from the parking lot tax reached Rp 600 million. These tax avoidance phenomena signal that there are factors of taxpayer compliance that are not working so that they choose to ignore their obligations. Based on (Bekasi City



Regional Regulation Number 10 of 2019 concerning Regional Taxes), the types of Regional Taxes regulated in this Regional Regulation consist of 9 types, namely Hotel Tax, Restaurant Tax, Entertainment Tax, Billboard Tax, Street Lighting Tax, Parking Tax, Groundwater Tax, Rural and Urban Land and Building Tax, and Fees on Acquisition of Land and Building Rights.

**Table 1.1 Budget and Realization of Local Taxes in Bekasi City 2019-2023**

Years	Budget	Realization	Percentages (%)
2019	Rp. 2.295.657.756.755	Rp. 1.777.061.108.702	77,41%
2020	Rp. 1.585.937.678.852	Rp. 1.557.562.367.133	98,21%
2021	Rp. 1.841.686.983.386	Rp. 1.715.963.810.423	93,17%
2022	Rp. 2.196.858.077.066	Rp. 2.012.879.315.710	91,63%
2023	Rp. 2.454.131.964.573	Rp. 2.135.094.465.326	87,00%

**Source: Bekasi City Regional Revenue Agency**

From the Bekasi City APBD data, it is known that from 2019 to 2023 local tax revenue has not been maximized in the form of not fulfilling the local tax revenue target. Based on (Bekasi Mayor Regulation Number 19 of 2021 concerning Online Local Tax Management), the type of tax Self Assessment System in the context of transaction reporting, consists of 6 types, namely Hotel Tax, Restaurant Tax, Entertainment Tax, Street Lighting Tax, Parking Tax, and Fees for Acquiring Rights on Land and Buildings. There are still many local taxpayers who are not compliant in carrying out their obligations. This can be seen from the table of targets and realization of local tax Self-Assessment System at the Bekasi City Regional Revenue Agency in 2023.

**Table 1.2 Target and Realization of Self-Assessment System Local Tax in 2023**

Type of Local Tax	Target	Realization	Percentages (%)
Hotel Tax	Rp. 56.736.327.611	Rp. 39.454.428.633	69,54%
Restaurant Tax	Rp. 508.228.174.439	Rp. 410.955.196.471	80,86%
Entertainment Tax	Rp. 78.267.713.073	Rp. 53.030.317.665	67,76%
Street Lighting Tax	Rp. 426.567.360.000	Rp. 405.619.022.350	95,09%
Parking Tax	Rp. 64.192.677.879	Rp. 43.985.452.422	68,52%
Fees for Acquiring Rights on Land and Buildings	Rp. 587.714.009.850	Rp. 638.982.311.569	108,72%

**Source: Bekasi City Regional Revenue Agency**

Based on data from the Bekasi City Regional Revenue Agency, in 2023, there were several types of taxes whose realization was above 80%, namely Fees for Acquisition of Land and Building Rights with a realization of 108.72%, Street Lighting with a realization of 95.09%, and Restaurants with a realization of 80.86%. Meanwhile, there are several types of taxes whose realization is below the target including Hotels with a realization of 69.54%,



Entertainment with a realization of 67.76%, and Parking with a realization of 68.52%. This occurred due to low compliance from taxpayers. The non-compliance of local taxpayers can create a sense of injustice for compliant taxpayers and reduce community participation in regional development. This certainly hampers the development of Bekasi City, therefore it is necessary to analyze taxpayer compliance and find out what strategies are carried out by the Bekasi City Regional Revenue Agency to increase taxpayer compliance. Based on the background of the problems above, the authors are interested in conducting research with the title "Analysis of Local Taxpayer Compliance in Increasing Regional Original Revenue for Bekasi City in 2019-2023".

## **THEORETICAL FRAMEWORK**

### **1. Compliance Theory**

Stanley Milgram's (1963) Compliance Theory explains why people obey the orders of authority, even when those orders go against their morals. As stated by Tyler (Susilowati, 1998, 2003, 2004 in Saleh, 2004) there are two basic perspectives of compliance with the law, namely instrumental and normative. The instrumental perspective means individuals with personal interests and responses to changes related to behavior. The normative perspective relates to morals and is opposed to self-interest. An individual is more likely to comply with laws that are perceived as appropriate and consistent with their norms. Normative commitment through morality means complying with the law because the law is considered a necessity, while normative commitment through legitimacy means complying with regulations because the law-making authority has the right to dictate behavior (Sudaryanti, 2008 in Sulistyono, 2010).

### **2. Local Tax**

The central government has given authority to local governments in managing Regional Original Revenue, one of which is local taxes. According to (Law Number 1 Year 2022) concerning Financial Relations Between the Central Government and Regional Governments states that local taxes are mandatory contributions to the regions owed by individuals or entities that are compelling based on law, by not getting rewards directly and being used for regional purposes for the greatest prosperity of the people. (Mardiasmo, 2019) defines local taxes as taxes levied by the Regional Government and used to finance regional households. The definition of local taxes according to Marsyahrul (2014) is a tax managed by the local government and the results are used to finance routine expenditures and regional development



(APBD). From the above definition, it can be concluded that local taxes are mandatory obligations for individuals or entities to regions that are compelling based on laws and regulations, without direct reward, and are used to finance the administration of local government and regional development.

### 3. Taxpayer Compliance

Tax compliance is an act or attitude of discipline and obedience to fulfill its tax obligations in accordance with the provisions of laws and regulations (Rahayu, 2017). Meanwhile, according to Machfud Sidik in Siti Kurnia Rahayu (2010: 19), argues that: "Compliance with fulfilling tax obligations voluntarily (voluntary of compliance) is the backbone of the Self Assessment System, where taxpayers are responsible for determining their own tax obligations and then accurately and on time paying and reporting the tax". According to Mulyadi (2015) "Taxpayer compliance is an action that reflects obedient and aware of order in tax obligations by making payments and reporting on periodic and annual taxation of the taxpayer concerned both for groups of people or their own capital as business capital in accordance with the tax provisions applicable in Indonesia". Sumianto and Kurniawan (2015) state that tax compliance is obedience, submitting and obeying and implementing tax provisions. Obedient taxpayers are taxpayers who obey and fulfill and carry out tax obligations in accordance with tax legislation. Thus tax compliance is the action of taxpayers in fulfilling their tax obligations in accordance with the provisions of tax regulations applicable in a country. The benchmarks used to see the level of taxpayer compliance are as follows:

$$\text{Taxpayer Compliance} = \frac{\text{Tax Revenue Realization}}{\text{Tax Revenue Target}} \times 100\%$$

From the calculation formula, there will be calculation results in the form of a percentage that is categorized based on the value of the taxpayer compliance level criteria as follows:

**Table 2.1 Criteria for Taxpayer Compliance**

<b>Taxpayer Compliance</b>	<b>Compliance Ratio</b>
Very Compliant	> 100%
Compliant	90% > 100%
Compliant Enough	80% > 90%
Less Compliant	60% > 80%
Non Compliant	< 60%

**Source: (Maskiyah & Adda, 2023)**

### 4. Regional Original Revenue



Regional Original Revenue is the revenue obtained by the local government for the implementation of government activities and services to the community, as well as the utilization of resources owned by the local government (Anggoro, 2017). The increasing authority of the Central Government given to the Regional Government, causing the role of regional finance is very important. Therefore, the regions are required to be more active in mobilizing their own resources in addition to managing the funds received from the Central Government efficiently. This regional independence cannot be interpreted that the Regional Government must be able to finance all its needs from Regional Original Revenue. However, it must also be accompanied by the ability to strengthen regional financial management through financing efficiency in the implementation of regional autonomy.

## METHOD

In this study the authors used an exploratory qualitative approach using a case study method. According to (Purwohedi, 2022) exploratory research will substantially lean more towards a qualitative approach. Where the qualitative approach aims to find out a scientific phenomenon that has not been widely discussed by previous studies, or has been discussed, but not in depth. Qualitative research using the case study method is a method that focuses on exploring a unit of analysis in answering the research questions posed. This is an in-depth study of only one group of people or events. There are three basic steps in using case studies, namely data collection, analysis, and writing (Bungin, 2021). Qualitative research is used to investigate natural object conditions, with data that tends to be qualitative and uses qualitative data analysis techniques (Sugiyono, 2019). The research design explains the data collection techniques used, data processing techniques performed, data interpretation techniques, and data combination techniques (Purwohedi, 2022).

## RESULT

### A. Analysis of Local Taxpayer Compliance with the Self Assessment System at the Bekasi City Regional Revenue Agency

#### 1. Compliance of Hotel Taxpayer

**Table 4.1 Hotel Taxpayer Compliance Based on Revenue Target and Realization**

Years	Target	Realization	Level of Taxpayer Compliance	Taxpayer Compliance
2019	Rp 50.737.258.240	Rp 33.213.910.502	65%	Less Compliant
2020	Rp 25.219.110.065	Rp 24.405.729.519	97%	Compliant
2021	Rp 23.319.694.170	Rp 28.823.157.731	124%	Very Compliant



<b>2022</b>	Rp 45.389.062.122	Rp 35.785.661.263	79%	Less Compliant
<b>2023</b>	Rp 56.736.327.611	Rp 39.454.428.633	70%	Less Compliant

**Source: Processed by the author (2024)**

From the table above, it can be seen that the behavior of taxpayer compliance with hotel tax in Bekasi City shows a less stable level of compliance from year to year. The analysis shows that in 2019, the level of compliance reached 65% categorized as less compliant. In 2020, it increased to 97% with the compliant category. Then, there was an increase in 2021 to 124% in the highly compliant category. However, there was a decrease in 2022 and 2023 to 79% and 70% with the same category of less compliant.

## 2. Compliance of Restaurant Taxpayer

**Table 4.2 Restaurant Taxpayer Compliance Based on Revenue Target and Realization**

<b>Years</b>	<b>Target</b>	<b>Realization</b>	<b>Level of Taxpayer Compliance</b>	<b>Taxpayer Compliance</b>
<b>2019</b>	Rp 345.410.180.000	Rp 329.659.401.031	95%	Compliant
<b>2020</b>	Rp 259.205.292.034	Rp 227.552.495.152	88%	Compliant Enough
<b>2021</b>	Rp 309.868.620.782	Rp 268.410.623.997	87%	Compliant Enough
<b>2022</b>	Rp 441.937.542.991	Rp 362.398.442.259	82%	Compliant Enough
<b>2023</b>	Rp 508.228.174.439	Rp 410.955.196.471	81%	Compliant Enough

**Source: Processed by the author (2024)**

From the table above, it can be seen that the behavior of taxpayer compliance with restaurant tax in Bekasi City shows a level of compliance that tends to be stable above 80%. The analysis shows that in 2019, the compliance rate reached 95% categorized as compliant. In 2020, it decreased to 88% in the moderately compliant category. Then, in 2021, 2022, and 2023 there was also a significant decrease, reaching 87%, 82%, and 81% with the same category, namely quite compliant.

## 3. Compliance of Entertainment Taxpayer

**Table 4.3 Entertainment Taxpayer Compliance Based on Revenue Target and Realization**

<b>Years</b>	<b>Target</b>	<b>Realization</b>	<b>Level of Taxpayer Compliance</b>	<b>Taxpayer Compliance</b>
<b>2019</b>	Rp 78.224.922.160	Rp 52.546.600.979	67%	Less Compliant
<b>2020</b>	Rp 42.292.461.045	Rp 24.495.228.842	58%	Non Compliant
<b>2021</b>	Rp 19.274.874.718	Rp 14.826.539.910	77%	Less Compliant
<b>2022</b>	Rp 68.058.880.953	Rp 44.073.469.267	65%	Less Compliant
<b>2023</b>	Rp 78.267.713.073	Rp 53.030.317.665	68%	Less Compliant

**Source: Processed by the author (2024)**

From the table above, it can be seen that the behavior of taxpayer compliance with entertainment tax in Bekasi City shows a relatively low level of compliance, below 70%. The



analysis shows that in 2019, the level of compliance reached 67% categorized as less compliant. In 2020, it decreased to 58% in the non-compliant category. Then, there was an increase in 2021 to 77% categorized as less compliant. In 2022 it decreased to 65% categorized as less compliant. Although there was an increase in 2023 to 68%, it was still in the less compliant category.

#### 4. Compliance of Street Lighting Taxpayer

**Table 4.4 Street Lighting Taxpayer Compliance Based on Revenue Target and Realization**

Years	Target	Realization	Level of Taxpayer Compliance	Taxpayer Compliance
2019	Rp 493.191.131.096	Rp 311.795.043.395	63%	Less Compliant
2020	Rp 350.000.000.000	Rp 352.436.804.465	101%	Very Compliant
2021	Rp 340.817.145.399	Rp 355.244.474.867	104%	Very Compliant
2022	Rp 428.275.768.541	Rp 378.656.303.172	88%	Compliant Enough
2023	Rp 426.567.360.000	Rp 405.619.022.350	95%	Compliant

**Source: Processed by the author (2024)**

Based on the results of the table above, it can be seen that the level of compliance of street lighting taxpayers in 2019 reached 63%, categorized as less compliant. However, in 2020 and 2021, the level of taxpayer compliance increased to 101% and 104%, categorized as highly compliant. In 2022, although it decreased to 88%, the level of taxpayer compliance was classified as moderately compliant. The year 2023 showed a significant increase with the taxpayer compliance rate reaching 95%, falling into the compliant category.

#### 5. Compliance of Parking Taxpayer

**Table 4.5 Parking Taxpayer Compliance Based on Revenue Target and Realization**

Years	Target	Realization	Level of Taxpayer Compliance	Taxpayer Compliance
2019	Rp 140.000.000.000	Rp 44.433.515.972	32%	Non Compliant
2020	Rp 45.000.000.000	Rp 28.492.888.175	63%	Less Compliant
2021	Rp 32.661.995.441	Rp 27.165.924.689	83%	Compliant Enough
2022	Rp 58.356.979.890	Rp 37.208.606.544	64%	Less Compliant
2023	Rp 64.192.677.879	Rp 43.985.452.422	69%	Less Compliant

**Source: Processed by the author (2024)**

Based on the results of the table above, it can be seen that the level of compliance of parking taxpayers in 2019 reached 32%, categorized as non-compliant. However, in 2020 and 2021, the level of taxpayer compliance increased to 63% and 83%, categorized as less compliant and fairly compliant. In 2022, it decreased to 64%, the level of taxpayer compliance was classified



as less compliant. Year 2023 shows an increase with the level of taxpayer compliance reaching 69%, falling into the less compliant category.

#### 6. Fees for Acquiring Rights on Land and Buildings Taxpayer

**Table 4.5 Fees for Acquiring Rights on Land and Buildings Taxpayer Compliance  
Based on Revenue Target and Realization**

Years	Target	Realization	Level of Taxpayer Compliance	Taxpayer Compliance
2019	Rp 440.310.041.800	Rp 467.554.231.133	106%	Very Compliant
2020	Rp 392.976.712.306	Rp 397.277.765.036	101%	Very Compliant
2021	Rp 467.575.126.133	Rp 500.606.314.938	107%	Very Compliant
2022	Rp 516.330.238.095	Rp 612.164.939.538	119%	Very Compliant
2023	Rp 587.714.009.850	Rp 638.982.311.569	109%	Very Compliant

**Source: Processed by the author (2024)**

Based on the results of the table above, it can be seen that the level of compliance of Fees for Acquisition of Land and Building Rights in 2019 reached 109% which is classified as very compliant. Then, in the following years it continues to increase and is classified as very compliant in the last five years.

#### **B. Strategies Implemented by the Bekasi City Regional Revenue Agency in Improving Tax Payment Compliance**

Based on the results of researcher interviews with Bekasi City Regional Revenue Agency employees, namely in the Regional Revenue Planning and Development Division and the Regional Revenue Supervision and Control Division, answers to the strategies that have been carried out by the Regional Revenue Agency in increasing compliance of Regional Taxpayers were obtained:

“For compliance, we usually conduct socialization about the basics of the law that they have to fulfill, such as tax, which is stated in the PERDA derived from the Constitution. Especially now that the latest HKPD Law has been reduced to PERDA Number 1 of 2024 related to PBJT. We must first socialize there so that the public knows. Then for taxpayers who are compliant, we usually give rewards in the form of plaques and there are also monetary prizes.” (HP).

According to informant 1, the strategy that has been carried out is to conduct socialization by holding a Focus Group Discussion (FGD) for business actors. Compliant taxpayers will be rewarded with a plaque or cash prize given directly by the Bekasi Mayor at the beginning of the year or mid-year for the following year's tax period. Meanwhile, according to informant 2, the strategy is as follows:



“Factorize the collection of receivables. There is a categorization, up to 1 year current, above 1 to 2 years substandard, above 2 to 4 years doubtful, and above 4 years bad debt. So it’s divided based on that, meaning that for example there are receivables that are over 5 years old that have automatically passed the tax expiration period, which are still in the substandard category that can still be collected, they will be prioritized to be collected.” (AV).

According to informant 2, namely Mr. Andreas Victor (Regional Revenue Planning and Development Division), the strategy that has been carried out is to factorize the collection of receivables based on the provisions of Bekasi Mayor Regulation Number 12 of 2023 concerning Amendments to Bekasi Mayor Regulation Number 92 of 2021 concerning Bekasi City Government Accounting Policies. Then informant 3 added the strategy carried out by the Bekasi City Regional Revenue Agency, which is as follows:

“For Rural and Urban Land and Building Tax, we conduct combing operations to each sub-district and village area so that it is easier for taxpayers to pay taxes. Then conduct and check regional taxpayer receivables regularly to avoid longer arrears. Then provide a 10% discount for early payment and before the due date. Finally, waive fines so that old receivables can be paid” (S).

According to informant 3, namely in the Regional Revenue Supervision and Control Division, the strategies that have been carried out are conducting officers to each sub-district and village area for the type of Rural and Urban Land and Building Tax, checking local taxpayer receivables periodically to prevent receivables from becoming larger and more difficult to collect. Periodic checks also ensure that no taxpayer is privileged or disadvantaged. Then provide a 10% discount and waive fines so that old receivables can be paid.

## **DISCUSSION**

### **A. Analysis of Local Taxpayer Compliance with the Self Assessment System at the Bekasi City Regional Revenue Agency**

The level of compliance of parking taxpayers is indicated by a compliance percentage below 83%. The low compliance of parking taxpayers is due to the lack of notification or counseling of parking taxpayers about regulations related to parking taxes, such as reporting dates, monthly parking tax revenue data and parking tax payment deposit limits. In addition, many taxpayers do not know the procedure for reporting SPTPD (Regional Tax Notification Letter) through E-SPTPD (online system) and there are taxpayers who do not report to the Regional Revenue Agency that their business has closed. The local tax that has a level of compliance that tends to be compliant in the last five years is restaurant tax. This stable compliance is due



to the large number of visitors to the restaurant so that it makes an increase in tax revenue and the community is increasingly aware of the importance of paying taxes and the local government conducts stricter supervision of restaurant owners to ensure compliance. The significant difference between local taxes that severely missed the target and those that severely missed the target is due to differences in socialization programs and stricter supervision.

## **B. Strategies Implemented by the Bekasi City Regional Revenue Agency in Improving Tax Payment Compliance**

Based on the findings from interviews and direct observations, the author can identify several strategies that have been carried out by the Bekasi City Regional Revenue Agency to increase taxpayer compliance, such as:

### **1. Conducting Socialization**

One of the socializations that has been carried out by the Bekasi City Government through the Regional Revenue Agency is regarding the online tax reporting and payment application system (E-SPTPD). Participants who attended the socialization from the Bekasi City Bapenda Apparatus, Bank Jabar Banten, and taxpayers in Bekasi City such as restaurant, hotel, billboard, parking, and entertainment venue entrepreneurs. With online tax payments, taxpayers are facilitated because they do not need to queue for a long time. Simply by accessing a website that is connected in real time.

### **2. Factorizing Accounts Receivable Billing**

The factorization of receivables collection is carried out based on the provisions of Bekasi Mayor Regulation Number 12 of 2023 concerning Amendments to Bekasi Mayor Regulation Number 92 of 2021 concerning Bekasi City Government Accounting Policies. The categorization includes up to 1 year current, above 1 to 2 years substandard, above 2 to 4 years doubtful, and above 4 years bad debt.

### **3. Conducting Operation Sisir (Opsir) to Each Sub-district and Village Area**

The main purpose of Opsir is to detect taxpayers who have not or are less obedient in paying taxes, so as to increase regional revenue significantly.



#### 4. Conducting and Checking Local Taxpayer Receivables Periodically

Can increase Regional Original Revenue because potential tax receivables can be immediately identified and collected. In addition, periodic checks help prevent receivables from becoming larger and more difficult to collect. Periodic checks also ensure that no taxpayer is favored or disadvantaged.

#### 5. Giving 10% Discount and Waiving Fines

This program is usually held in commemoration of national holidays such as Independence Day. PBB-P2 discount is a reduction in the amount that must be paid by taxpayers in paying PBB-P2. The amount of the discount can vary each year, but generally ranges from 5% to 10%. Tax penalty free means that taxpayers who are late in paying taxes will not be subject to fines or other administrative sanctions. This is an opportunity for taxpayers to pay off their tax arrears without additional burden.

### CONCLUSION

The conclusion show that there are significant differences in the level of taxpayer compliance with various types of local taxes (Self Assessment System) in Bekasi City. Fees for Acquiring Rights on Land and Buildings taxpayers consistently maintain a very high level of compliance, exceeding 100%. Meanwhile, taxpayer compliance with hotel tax shows variations each year, ranging from 65% to 124%. Compliance with the restaurant tax has remained stable at above 80%, although it has experienced a slight decline in recent years. In contrast, entertainment tax compliance is below 70%, with fluctuations between 58% and 77%. Street lighting taxpayers showed varying levels of compliance, reaching 104% in 2021, Meanwhile, parking taxpayers experienced a large decline ranging from 30%-60% in the same year. Based on the description above, it can be concluded that parking tax and entertainment tax still have a low level of compliance.

The Bekasi City Regional Revenue Agency has been proactive in improving taxpayer compliance through various strategies. First, intensive socialization through FGDs is carried out to increase public awareness and understanding of tax regulations. Second, receivables collection is carried out in a structured manner by dividing receivables based on the period of arrears. Third, periodic combing operations are carried out to detect taxpayers who have not complied. Fourth, receivable checks are carried out regularly to prevent the accumulation of receivables. Fifth, Regional Revenue Agency also provides tax incentives as a form of



appreciation and motivation for compliant taxpayers. These strategies aim to increase taxpayer awareness, accelerate the collection of receivables which ultimately increases Regional Original Revenue.

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