

ANALYSIS OF THE CONTRIBUTION OF SPECIFIC GOODS AND SERVING TAX (PBJT) ON PARKING SERVICES TO LOCAL REVENUE IN MADIUN CITY

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Abstrak

Penelitian ini mengkaji kontribusi Pajak Barang dan Jasa Tertentu (PBJT) atas jasa parkir terhadap Pendapatan Asli Daerah (PAD) Kota Madiun tahun 2021–2024, sekaligus faktor-faktor yang memengaruhi optimalisasi penerimaannya. Menggunakan pendekatan kualitatif deskriptif dengan data dari BAPENDA Kota Madiun (dokumentasi dan wawancara terstruktur). Hasil penelitian menunjukkan kontribusi PBJT jasa parkir terhadap PAD hanya berkisar 0,25%–0,66%, tergolong "Sangat Kurang". Meski demikian, secara nominal realisasinya terus tumbuh dan konsisten melampaui target sejak 2022. Penurunan kontribusi pada 2024 bukan disebabkan menurunnya aktivitas pemungutan, melainkan kebijakan penurunan plafon tarif dari 20% menjadi 10% sesuai UU No. 1 Tahun 2022 tentang HKPD. Optimalisasi penerimaan turut dipengaruhi oleh faktor regulasi, kondisi ekonomi makro, potensi riil wilayah, serta upaya BAPENDA lewat ekstensifikasi, digitalisasi (SIMPADAMA), pengawasan akurasi omzet, dan insentif fiskal.

Kata Kunci: PBJT jasa parkir, Pendapatan Asli Daerah (PAD), kontribusi pajak, optimalisasi penerimaan, BAPENDA Kota Madiun

Abstract

This study examines the contribution of the Certain Goods and Services Tax (PBJT) on parking services to the Local Own-Source Revenue (PAD) of Madiun City from 2021 to 2024, as well as the factors influencing the optimization of its revenue. This study employs a descriptive qualitative approach using data obtained from the Regional Revenue Agency (BAPENDA) of Madiun City through documentation and structured interviews. The results show that the contribution of PBJT on parking services to PAD ranged from only 0.25% to 0.66%, which is categorized as "Very Low." Nevertheless, in nominal terms, its realization continued to increase and consistently

exceeded the target from 2022 onward. The decline in contribution in 2024 was not caused by a decrease in collection activities, but rather by the policy reducing the maximum tax rate from 20% to 10% in accordance with Law No. 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (HKPD). Revenue optimization is also influenced by regulatory factors, macroeconomic conditions, the actual potential of the region, and efforts undertaken by BAPENDA through extensification, digitalization (SIMPADAMA), supervision of turnover reporting accuracy, and fiscal incentives.

Keywords: *PBJT on parking services, Local Own-Source Revenue (PAD), tax contribution, revenue optimization, BAPENDA of Madiun City*

A. INTRODUCTION

Taxes are one of the sources of state revenue used to finance all kinds of state needs such as national development financing and expenditures (Pradnyana & Prena, 2019). Regional Original Revenue (PAD) is the income of a region from various sources within that area, collected according to local regulations and based on the law (Harahap et al., 2024).

The goal is to strengthen the region's financial capacity so it doesn't have to rely on the central government (Marlina & Pratiwi, 2021). Local taxes are one of the main sources of regional income that support the running of government and regional development (Suryaningsih, 2023).

Madiun city, as one of the autonomous regions in East Java Province, has to manage its local finances effectively and efficiently to support governance and development. Efforts to boost local revenue are a top priority given that funds transferred from the central government are limited.

To see how far Madiun City's revenue achievements have come, here's the data on PAD targets and realizations during 2021-2024 period, as stated in the Madiun City Budget Realization Report.

Tabel 1.1 Target and Actual Local Revenue (PAD)

Year	Target	Realization
2021	Rp243.364.192.996	Rp265.920.295.216
2022	Rp242.244.567.044	Rp264.212.229.517
2023	Rp261.815.342.908	Rp255.554.493.407
2024	Rp262.282.977.933	Rp279.229.538.932

Source : Madiun City Budget and Realization Report 2026

In general, the realization of Madiun City's Local Own-Source Revenue (PAD) during the 2021–2024 period experienced some fluctuations. In 2021, PAD realization reached IDR 265,920,295,216, surpassing the target of IDR 243,364,192,996, then slightly decreased in 2022 to IDR 264,212,229,517. This decline continued in 2023 to IDR 255,554,493,407, falling short of the target of IDR 261,815,342,908, mainly due to a drop in Other Legitimate PAD realization from IDR 121,065,816,201.82 in 2022 to IDR 104,506,296,452.22, even though Regional Tax Revenue increased from IDR 106,165,312,122.76 to IDR 113,514,116,369.67. Then, in 2024, PAD realization rose again to IDR 279,229,538,932, showing a fairly good recovery and exceeding the target of IDR 262,282,977,933.

As one of the components of the Specific Goods and Services Tax (PBJT), PBJT for parking services also helps support the local revenue of Madiun City (Rahim et al., 2026). Based on Law No. 1 of (2022) on Financial Relations between the Central Government and Regional Government (HKPD), PBJT for parking services is applied to the provision of parking spaces and/or vehicle parking services outside public roads.

Tabel 1.2 Target and Actual Revenue from PBJT Parking Services

Year	Target	Realization
2021	Rp700.000.000	Rp664.012.063
2022	Rp1.150.000.000	Rp1.434.441.434
2023	Rp1.530.000.000	Rp1.683.862.056
2024	Rp900.000.000	Rp1.123.769.041

Source : Madiun City Regional Revenue Agency 2026

Data shows that PBJT in parking services has quite a big potential as one of the sources of local tax revenue in Madiun City, as seen from the 2024 revenue realization which managed to exceed the set target. However, the fairly significant change in targets, especially the decrease in the 2024 target, raises questions about how much PBJT in parking services actually contributes to the Original Local Revenue (PAD) of Madiun City.

B. METHOD

This study uses a descriptive qualitative method to analyze the contribution of Certain Goods and Services Tax (PBJT) on parking services to the Regional Original Revenue (PAD) of Madiun City for the 2021–2024 period. The issues studied include the development of PBJT revenue from parking services, its contribution to PAD, and the obstacles in the collection process. Data was obtained through interviews with officers from BAPENDA Madiun City and documentation such as PBJT target and realization data for parking services, PAD realization, and the Budget Realization Report (LRA).

The data obtained was then analyzed through the stages of data collection and reduction, contribution analysis, data presentation, and drawing conclusions. Contribution analysis was done by comparing PBJT's revenue from parking services with the regional original revenue to see how much this tax contributes to local revenue. The validity of the data

was tested through source, technique, and time triangulation by comparing the results of interviews and the documents obtained.

C. RESULTS AND DISCUSSIONS

1. PBJT Billing Mechanism for Parking Services in Madiun City

The PBJT collection mechanism for parking services in Madiun City is carried out through a self-assessment system, where taxpayers register, calculate the amount of tax based on revenue, pay the tax, and report their obligations to BAPENDA Madiun City. BAPENDA then supervises and verifies the implementation of these tax obligations.

In practice, this collection still faces challenges, especially with taxpayers' revenue reports not matching and limited oversight. Therefore, BAPENDA monitors and uses digital systems to support the optimization of PBJT revenue from parking services.

2. Analysis of Target and Realization Development of PBJT in Parking Services

Tabel 3.1 PBJT Revenue Targets and Realization from Parking Services

Year	Target	Realization	Percentage
2021	Rp700.000.000	Rp664.012.063	94,86%
2022	Rp1.150.000.000	Rp1.434.441.434	124,73%
2023	Rp1.530.000.000	Rp1.683.862.056	110,06%
2024	Rp900.000.000	Rp1.123.769.041	124,86%

Source : Madiun City Regional Revenue Agency (processed by researcher 2026)

In 2024, the revenue target was lowered to IDR 900,000,000, but actual revenue still reached IDR 1,123,769,041, exceeding the target. The target reduction was influenced by the change in PBJT rates for parking services from 20% to 10%. Overall,

this development shows that PBJT revenue from parking services has pretty good potential, as seen from revenue consistently exceeding targets since 2022.

In addition, the increase in revenue realization in 2022 and 2023 indicates growth in economic activity in Madiun City, which also drives the use of parking facilities, alongside efforts to intensify collection and improve local tax administration. Even though the 2024 revenue target dropped quite significantly due to the rate change, the level of achievement against the target remained high.

3. Analysis of PBJT's Contribution from Parking Services to the Local Revenue (PAD) of Madiun City

Tabel 3 2 PBJT Contribution from Parking Services to Madiun City

Regional Revenue for the 2021–2024 Period

Year	PBJT Realization for Parking Services	PAD Realization	Contribution	Criteria
2021	Rp664.012.063	Rp265.920.295.216	94,86%	Very Low
2022	Rp1.434.441.434	Rp264.212.229.517	124,73%	Very Low
2023	Rp1.683.862.056	Rp255.554.493.407	110,06%	Very Low
2024	Rp1.123.769.041	Rp279.229.538.932	124,86%	Very Low

Source : Madiun City Regional Revenue Agency (processed by researcher 2026)

Based on Table 4.2, PBJT's contribution from parking services to Madiun City's local revenue during the 2021–2024 period is still considered very low, with a contribution percentage ranging from 0.25% to 0.66%. The contribution increased from 0.25% in 2021 to 0.54% in 2022 and reached the highest figure of 0.66% in 2023. The contribution calculation was done by comparing PBJT's actual receipts from parking services with the actual local revenue of Madiun City.

In 2024, PBJT's contribution from parking services declined compared to the previous year. According to interview results, this decrease wasn't due to less parking activity, but was influenced by the policy of reducing PBJT parking service rates from 20% to 10%, in accordance with Law No. 1 of 2022 on HKPD. In addition, the low contribution was also affected by the total revenue of Madiun City compared to PBJT's parking service revenue, which is only around one to two billion rupiah per year.

The table shows that even though the contribution of PBJT from parking services to regional revenue is still low, this tax income still plays a role in supporting local revenue. Therefore, this potential should be continuously optimized through better taxpayer compliance, supervision, and more effective collection management.

4. Factors That Affect PBJT Revenue Optimization from Parking Services

Based on the interview results, optimizing PBJT revenue from parking services in Madiun City is influenced by several interrelated factors. These factors include changes in regulations, economic conditions and regional potential, as well as taxpayer compliance in reporting business turnover. Policy changes based on Law Number 1 of 2022 regarding HKPD have an impact on revenue, both through the expansion of taxable objects and adjustments to PBJT rates for parking services.

Besides that, there are still obstacles in the collection process, like mismatches in taxpayers' reported turnover and limited supervision. These conditions can affect the optimization of revenue because the amount of tax paid depends on the turnover reported by the taxpayers.

Oleh karena itu, BAPENDA Kota Madiun terus melakukan upaya optimalisasi melalui ekstensifikasi wajib pajak, digitalisasi sistem melalui SIMPADAMA, serta peningkatan pengawasan terhadap ketepatan pelaporan omzet. Upaya tersebut diharapkan dapat meningkatkan kepatuhan wajib pajak dan mengoptimalkan potensi penerimaan PBJT atas jasa parkir.

D. CONCLUSIONS

This study concludes that PBJT from parking services in Madiun City contributes to the Local Own Revenue, although its role is still not very significant. The growth of PBJT revenue from parking services is influenced by regulatory changes, economic conditions, local potential, taxpayer compliance, and supervision during the collection process. Therefore, revenue optimization needs to continue through taxpayer data collection and monitoring, improving turnover reporting compliance, and utilizing digital systems in tax administration.

This study has limitations because it only focuses on PBJT in parking services in Madiun City and uses data from a specific research period. In addition, information about obstacles and optimization efforts is still based on limited sources and informants. Future research is recommended to expand the research period and area, involve more informants, and compare PBJT income from parking services with other regions to get a broader picture of its potential and optimization.

E. SUGGESTIONS

It is recommended to conduct further research to expand the period and scope of the study to gain a deeper understanding of the development and optimization of PBJT revenue from parking services. In addition, this study could involve more sources, including taxpayers or parking managers, and compare PBJT from parking services with other types of PBJT to get more complete information about the factors that influence regional tax revenue and its contribution to local revenue (PAD).

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