

ABSTRACT

This research aims to uncover and analyze the problems and strategies of tax management and parking retribution in X Regency Government. This research uses a qualitative method using an analytical descriptive type of case study to describe the strategy or efforts to increase local revenue, including taxes and parking retribution. It also tries to analyze what the Regional Income Agency and the Transportation Agency of X Regency Government have done to increase the local revenue (PAD). This research was conducted at the Regional Revenue Agency as the manager of Parking Tax, and Transportation Agency of X Regency Government as the manager of parking retribution. The data analysis begins with primary data collection which is by conducting observations and interviews about problems and strategies to optimize the management of parking tax and retribution, and secondary data collection to strengthen the primary data source in the form of a law regarding regional income as a legal umbrella for the implementation of tax and retribution. It also includes Regional Regulations of Taxes and Parking Retributions and data realization of regional revenue which are relevant to the research. Those things are subsequently analyzed with SWOT analysis, conclusions making, and suggestions. The results of this study indicate that parking tax and retribution problems are caused by the facts that; parking permits are inadequate, location and potential surveys are not maximal, the fact that deposit collection is still conventional, tax payments and parking retribution are small, many tax levies and parking retribution are illegal, guidance to parking owners is not maximal, and guidance on parking attendants is sustainable. Therefore, strategies are needed to optimize the management of taxes and parking retribution, so as to increase local revenue (PAD) in X Regency Government. The strategy for optimizing parking tax and retribution management are: Socialization, Reward and Punishment, Improvement of human resources, Religiosity through spirituality in the workplace, Integrity and self commitment in work, Commitment not to commit Fraud, Sustainable Supervision and internal control.

Key Words : Problems, Strategy, Optimization, Management, Taxes and Parking Retribution

ABSTRAK

Tujuan penelitian ini adalah mengungkap dan menganalisis problematika dan strategi pengelolaan pajak dan retribusi parkir pada Kabupaten X. Penelitian ini menggunakan metode kualitatif dengan pendekatan studi kasus dengan tipe deskriptif analitis, untuk mendeskripsikan strategi atau upaya peningkatan pendapatan asli daerah khususnya melalui pajak dan retribusi parkir dan mencoba untuk menganalisa dari apa yang telah dilakukan oleh Badan Pendapatan Daerah dan Dinas Perhubungan Kabupaten X terhadap upaya yang telah dilakukan untuk meningkatkan PAD. Penelitian ini dilakukan pada Badan Pendapatan Daerah selaku pengelola Pajak Parkir dan Dinas Perhubungan Kabupaten X selaku pengelola Retribusi Parkir. Analisis data dimulai dengan melakukan pengumpulan data primer yaitu: dengan cara melakukan observasi dan wawancara tentang problematika dan strategi optimalisasi pengelolaan pajak dan retribusi parkir, maupun pengumpulan data sekunder untuk memperkuat sumber data primer yang berupa undang - undang mengenai pendapatan daerah sebagai payung hukum akan pelaksanaan pemungutan pajak dan retribusi serta Peraturan Daerah (Perda) Pajak dan Retribusi Parkir ataupun data realisasi pendapatan asli daerah yang relevan dengan penelitian yang dilakukan selanjutnya dianalisa dengan analisa SWOT serta membuat simpulan dan saran. Hasil penelitian ini menunjukkan bahwa problematika pajak dan retribusi parkir masih sangat banyak dan dibutuhkan strategi-strategi untuk mengoptimalkan pengelolaan pajak dan retribusi parkir sehingga dapat meningkatkan Pendapatan Asli Daerah pada Kabupaten X. Strategi optimalisasi pengelolaan pajak dan retribusi parkir yaitu: Sosialisasi, Penghargaan dan Sanksi (*Reward and Punishment*), Peningkatan sumber daya manusia, Religuitas melalui spiritualitas di tempat kerja, Integritas dan komitmen diri dalam bekerja, Komitmen tidak melakukan kecurangan (*Fraud*), Pengawasan dan pengendalian internal secara berkesinambungan.

Kata Kunci : Problematika, Strategi, Optimalisasi, Pengelolaan, Pajak dan Retribusi Parkir