

Abstrak

Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2) dan Bea Perolehan Hak Atas Tanah dan Bangunan (BPHTB) merupakan sumber utama penerimaan pajak daerah di Kabupaten Toba. Penerapan pembayaran pajak secara digital bertujuan untuk meningkatkan Pendapatan Asli Daerah (PAD). Objek penelitian pada Kantor Badan Pengelolaan Pendapatan Daerah (BPPD) dan wajib pajak. Tujuan Penelitian untuk mengetahui efektivitas penerapan digitalisasi pajak BPHTB dan PBB-P2 serta kontribusinya terhadap peningkatan penerimaan pajak daerah sebagai sumber utama PAD Kabupaten Toba. Penelitian disusun dengan metode analisis deskriptif kuantitatif, sedangkan pengumpulan data dilakukan melalui wawancara, dokumentasi, serta studi pustaka. Hasil penelitian menunjukkan bahwa secara keseluruhan, pembayaran digitalisasi pajak PBB-P2 dan BPHTB meningkatkan PAD. Pajak mengalami pertumbuhan yang positif, realisasi selama tiga tahun positif dan cukup fluktuatif meskipun pada tahun 2020 penerimaan pajak mengalami penurunan akibat pandemi *covid-19*. Pemerintah perlu meningkatkan kegiatan sosialisasi digitalisasi pembayaran pajak kepada masyarakat, penerapan pembayaran digital secara keseluruhan terhadap pajak daerah lainnya, serta tegas memberikan sanksi dan insentif yang mampu meningkatkan penerimaan pajak daerah.

Kata kunci: Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2), Bea Perolehan Hak Atas Tanah dan Bangunan (BPHTB), efektivitas, kontribusi, pajak daerah, pendapatan asli daerah

Abstract

Land and Building Tax of urban and rural sector (PBB-P2) and Land and Building Rights Acquisition Fee (BPHTB) are the main sources of local tax revenue in Toba Regency. The application of digital tax payments aims to increase Regional Original Income (PAD). The object of research is the Regional Revenue Management Agency (BPPD) and taxpayers. The purpose of the study was to determine the effectiveness of the application of digitalization of BPHTB and PBB-P2 taxes and their contribution to increasing local tax revenues as the main source of PAD for Toba Regency. The research was arranged using quantitative descriptive analysis method, while the data was collected through interviews, documentation, and literature study. The results showed that overall, payment of tax digitization of PBB-P2 and BPHTB increased PAD. Taxes experienced positive growth, the realization for three years was positive and quite volatile even though in 2020 tax revenues decreased due to the covid-19. The government needs to increase socialization activities for digitizing tax payments to the public, implementing digital payments as a whole for other local taxes, and firmly providing sanctions and incentives that can increase local tax revenues.

Keywords: Keywords: Rural and Urban Land and Building Tax (PBB-P2), Land and Building Rights Acquisition Fee (BPHTB), effectiveness, contribution, local tax, local revenue