ANALYSIS OF OPTIMIZING MARKET RETRIBUTION IN INCREASING ORIGINAL REGIONAL REVENUE OF BEKASI REGENCY (TAMBUN MARKET CASE STUDY)

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Abstract –   This study aims to analyze the optimization of market levies in increasing Bekasi Regency Local Revenue for 2019 – 2021. One of the sources of Original Regional Revenue (PAD) in Bekasi Regency is market retribution, market retribution are one type of regional fees that are included in general fees. Market levies play a role in Regency revenues, to encourage an increase in market levies, the state must carry out development, arrangement, and expansion to encourage levies. The type of research in this research is qualitative, with data collection techniques 1) Observation, 2) Interview, and 3) Documentation. From the existing data collection techniques, the results of this study are the optimization of Market Retribution revenue has not run optimally, this is because there are still many empty stalls/losses, namely of the 600 existing kiosks/losses, only 259 are filled, which means there are 301 kiosks/losses. empty losses. If all the kiosks/losses are filled, the potential for tax revenue will be high with a total revenue of Rp. 1,440,000 per day and street vendors' receipts of Rp. 500,000 per day.

Keywords: Market Retribution Optimization, Increasing Regional Original Revenue

I. INTRODUCTION

Regional Original Revenue (PAD) is regional revenue derived from local tax revenues, regional retribution proceeds, administrative results of separate regional funds, and other regional resources owned by law intended to give power to local governments to finance the implementation of regional autonomy by regional potential as a form of decentralization. Local Original Revenue (PAD) is revenue from local taxes and regional levies paid by the city government based on applicable regulations. High local tax revenues and local payments can increase local original revenues. Regional retribution, hereinafter referred to as retribution, is a regional retribution paid or paid by local governments to private persons or legal entities to pay for services or to issue certain permits. There are many types of regional levies, namely public services, special services, and special licensing.

The increase in local original revenue is reflected in the realization of Regional Revenue (PAD) which continues to grow. The development of Regional Revenue (PAD) is certainly supported by sources of income, one of which is the Market Retribution. Market retribution plays a role in District revenue, to encourage an increase in market retribution the state must carry out development, structuring, and expansion to encourage retribution of retribution. The contribution of market levies to Regional Original Revenue (PAD) can be seen as the percentage has decreased. So it can be concluded that the market retribution on Regional Original Revenue (PAD) has not been maximized, or has not provided a large enough retribution.

The traditional market in this study, namely Tambun Bekasi Market as one of the places of money circulation for small traders to access marketing, has many strategic values both in terms of economy

and socio-culture. Market retribution is not a tax and is included in the public service retribution because it is a regional authority as part of the implementation of decentralization. In short, market retribution can be a potential source of revenue for locales.

LITERATUR REVIEW
Tax Collection Requirements
What is meant by PAD according to Law Number 28 of 2009 is regional revenue sourced from the area concerned, regional tax revenue, regional retribution, due to the management of individual regional wealth, and other legitimate revenues.

Article 6 of Law No. 33 of 2004 paragraphs 1 and 2 states that PAD originates from:

A. Local Taxes

Derived from tax revenues from hotels, restaurants, entertainment, street lighting, billboards, and class c. This is regulated in Law No. 28 of 2009 concerning regional taxes.

B. Regional Retribution

A local retribution is explained as a fee or retribution paid by a person or entity to a local government and that the local government must provide the best service and the person or entity paying the fee can know it directly.

C. Results of Segregated Regional Wealth Management

Law Number 33 of 2004 classifies the types of regional wealth management results that are separated according to revenue items, including profit sharing through capital participation in BUMD and profit sharing through capital participation

on private companies and community groups.

D. Other Legitimate Local Original Revenue

Other valid PAD as referred to in paragraph (1) letter d, include:

1) The proceeds from the sale of unseparated regional wealth
2) Current account services
3) Interest income
4) Profit on the difference in the rupiah exchange rate against foreign currencies commissions, deductions, or other forms as a result of the sale or sale of goods and services by the regions.

Optimization
According to (Sajidan, 2018) optimization is "Finding the best value available for some specific function in context." Several factors underlie optimization including) through optimization according to Devano and Rahayu, namely:(Fani, 2017):

A. Clarity and Certainty of Tax Regulations

The existence of firm and straightforward tax regulations is expected to increase taxpayer compliance.

B. Intellectual Level of the Market Retribution Society

Generally, at a fairly good intellectual level, it will make it easier for taxpayers to understand applicable tax laws and regulations. Of course, if the taxpayer has enough knowledge, you can understand that his level of education is high and you will be subject to administrative and tax sanctions if the taxpayer does not comply with the regulations.

C. Tax Officer Quality (intellectual, skill, integrity, high morale)

Tax authorities dealing with the taxpayer community must be highly knowledgeable, educated, well-paid, and moral.

D. Proper Tax Administration System

The administrative system plays an important role. How the Fiscus collects taxes and also affects the taxpayer in providing income that the taxpayer generates from his income.

II. METHODS

The authors use qualitative research that aims to analyze and develop the data obtained and use it as research material. The qualitative research process is an indicator (generally concrete). Information is obtained through interviews, observations, and company documentation. The process of observation and interviews is very important to collect data.

Research informants are people or stakeholders who know, study, and are directly involved in a research problem. In discussing this writing, the author needs the most appropriate and appropriate informants in this study are:

1. Tambun Market Retribution Collector Officer, Bekasi Regency.
2. STIAMI Bekasi Lecturer, as an Academician
3. The taxpayer is a market trader of Tambun, Bekasi Regency.

III. RESULTS AND DISCUSSION

Analysis of Market Retribution Optimization in Increasing Bekasi Regency Local Revenue in 2019 – 2020 (Case Study of Bekasi Tambun Market)

The regulation issued by the West Java Regional Government is based on the Regional Tax and Payment Law No. 28 of 2009. Thus, local governments are allowed to collect local taxes under this law, using the local tax market retribution payment system and the official assessment system, in case the state (treasurer) has the authority to collect such taxes. set the amount of tax.

TABLE 1
TARGET AND REALIASAI RETRIBUTION FOR BEKASI REGENCY MARKET IN 2019 - 2021

Year	Target Market Retribution (IDR)	Realization of Market Retribution (IDR)	Percentage
2018	6.880.000.000	5.844.041.000	84%
2019	6.880.000.000	5.500.784.422	79.95%
2020	7.880.000.000	6.200.604.246	78.68%
2021	9.880.000.000	12.360.670.892	125%

Source: Bekasi Regency Regional Government 2023

From the table above, it can be seen that from 2018 – 2020 the realization of market-distributed revenues did not reach the predetermined target, but in 2021 experienced a very significant increase of 125%. This is due to the new tariff rules on mandatory retaliation in the tambon market of Bekasi Regency.

TABLE 2
OPTIMIZATION OF TAMBUN MARKET RETRIBUTION YEAR 2021 (average per day)

Types of Traders	Sum	Market Retribution	Number of Receipts
Kios / Loss	600	IDR 2,400	IDR 1,440,000
Street vendors	500	IDR 1,000	IDR 500,000
Total	1.100	IDR 2,700	IDR 1,940,000

Source: Bekasi Regency Regional Government 2023

In Table 2 it can be seen if the market retribution meets the target or optimally all to pay the market retribution will generate revenue of Rp. 1,440,000 per day with a mandatory retribution of 600 stalls/loss while the revenue for 500 street vendors is Rp. 500,000. Therefore, from Table IV.4 we can conclude that to achieve maximum market retribution under optimal conditions, it shows revenues of Rp.1,940,000.

TABLE 3
REAL MARKET RETRIBUTION ACCORDING TO THE MANDATORY AMOUNT OF TAMBUN MARKET RETRIBUTION BEKASI REGENCY

Types of Traders	Jumah	Market Retribution	Number of Receipts
Kiosk/Loss	259	2.400	Rp. 621.600
Street vendors	500	1.000	Rp. 500.000
Total	759	3.800	Rp. 1.121.600

Source: Bekasi Regency Regional Government 2022 (Processed data)

From Table 3 we can see how much market retribution receipts are in actual conditions in the tambun market of Bekasi Regency. The contribution given for the number of Stalls/Losses 259, Street Vendors 500 is Rp. 1,121,600.

So that the results can be obtained:

IDR 1,940,000 – IDR 1,121,600 = IDR 818,400 per day

Rp. 818.400 x 365 days = Rp. 298.716.000 per year

The theory used by the research in analyzing the optimization of market retribution in increasing local original income in 2016 – 2018 (a case study of the tambun market of Bekasi Regency) through optimization according to Devano and Rahayu, namely:(Fani, 2017)

1. Clarity and Certainty of Tax Regulations

The law should be clear, simple, and easy to understand by both the fiscus and the taxpayer.

2. Intellectual Level of the Market Retribution Society

In general, taxpayers who have good enough intelligence will more easily understand the applicable tax laws and regulations Of course, with sufficient knowledge gained as a result of higher education, you can also understand that if you do not follow the rules, you will be subject to sanctions, administrative sanctions, and tax penalties.

3. Tax Officer Quality (intellectual, skill, integrity, high morale)

The tax officer working for the taxpayer must be very intelligent, educated, well-paid, and very moral. To optimize the target of tax revenue, the fiscus must have competence in the field of taxation and have high technical and moral capabilities.

4. Proper Tax Administration System

Tax administration should be prioritized because the government's ability to fulfill its obligations effectively depends on how much money can be collected through tax collection. In Tambun Market, Bekasi Regency, the Market Revenge retribution system offers:

1. Fees are paid in cash/in full. Proof of payment must be presented for payment as referred to in paragraph 1 of this article.
2. Payment is deposited into the state treasury through the recipient's cashier to the service by applicable laws and regulations.
3. From the results of the interview it can be concluded that the payment management system of the market, where the market payout rate is set per share, has been doing well.

Obstacles to Market Retribution Optimization in Increasing Bekasi Regency Local Revenue in 2019 – 2021

An obstacle is something that results in the non-achievement of policy objectives. The realization of market payment receipts is still very far from the objectives of UPTD Bekasi Regency which was previously explained, as the lack of optimal market return receipts due to several factors, among others.

1. Lack of human resources owned by UPTD Bekasi Regency in collecting market levies. Because UPTD admitted that it has not been able to provide effective socialization to traders because they still lack human resources, they have not been able to conduct regular socialization with the community.
2. Little awareness of compelling market retaliation in fulfilling one's obligations. Interviews with workers at UPTD Bekasi Regency revealed that many traders did not pay their dues due to financial conditions. And this is confirmed by the researchers' interviews with traders, where traders spend money not only on marketing costs, but also on garbage, bathrooms, and daily expenses, and consider costs as a burden.
3. Due to the lack of supervision, UPTD Bekasi told UPTD, many traders have more than one license and this also makes traders feel burdened with marketing costs. Because one trader can pay the PKL retribution, stall/loss.
4. The number of empty stalls/lost from the Bekasi Regency UPTD data is known to be more stalls/lost that are closed than filled.

Efforts can be made to overcome obstacles that hinder market retribution in increasing Bekasi Regency Local Revenue in 2019 – 2021 (Bekasi Tambun Market Case Study)

Market levies are accepted if they are supported by professional and disciplined officials. Improving the quality of the apparatus is expected to help in the success of its duties and increase tambon market retribution revenue in the Bekasi administrative area.

1. Provide traders with periodic socialization of market levies to raise awareness of the obligation to pay market fees.
2. Improve human resources, so that the human resources owned are competent in their fields.
3. Increase supervision of traders so as not to have more than one license.
4. Improve marketing, so that all stalls/losses are filled and can optimize market retribution receipts in Tambun Market, Bekasi Regency.

IV. CONCLUSION

Based on the results of research activities conducted in Tambun Market, Bekasi Regency, and information provided by UPTD Bekasi Regency. The author can draw the following conclusions regarding the analysis of local original income in Bekasi Regency (case study in Bekasi Tambun Market):

1.   Optimization of market retribution at Tambun Market, Bekasi Regency

The optimization of Market Retribution receipts has not run optimally, this is because there are still many stalls/losses that are empty, namely from the existing 600 stalls/losses, only 259 are filled which means there are 301 stalls/losses that are empty. If all stalls/losses are filled, the potential tax revenue will be high with a total revenue of Rp. 1,440,000 per day and street vendor receipts of Rp. 500,000 per day.

The lack of optimal receipts of the Tambun Market Retribution in Bekasi Regency can also be seen as the unimplemented market retribution that has not yet been realized, where in 2019 the market retribution target of 6,800,000,000 was only realized by 5,500,784,422 with a percentage of 79.95%, in 2020 the market retribution target of 7,880,000,000 was only realized by 6,200,604,246 with a

percentage of 78.68%, and in 2021 from the market retribution target of 9,880,000,000 only realized amounted to 12,360,670,892 with a percentage of 125%. This proves that the potential for market retribution taxes is very high.

2.   Obstacles that can hinder market retribution in increasing Bekasi Regency Local Original Revenue in 2019 – 2021 (Tambun Bekasi market case study)
   a. Lack of human resources (HR) owned by UPTD Bekasi Regency
   b. Low awareness of mandatory retribution in carrying out its obligations
   c. Lack of supervision from UPTD to supervise traders, so traders can have more than one license and end up unable to pay their market levies.
   d. Income that has not been maximized because there are still many empty stalls/losses.

3.   Efforts are made to overcome obstacles in collecting market levies on Regional Original Revenue (PAD) of Bekasi Regency, especially in Tambun Bekasi Market
   a. Improve existing human resources in UPTD Bekasi Regency.
   b. Conduct regular socialization to market retribution obligations so that the sense of awareness of retribution obligations increases in paying their obligations.
   c. Increase supervision of market retribution collection, and increase marketing of vacant stalls/losses so that all stalls/losses are filled.

Recommendation
Based on the results of the conclusions above, the author proposes several recommendations, including:

1. For UPTD Pasar Tambun Bekasi Regency to achieve the goals that have been set, greater efforts are needed to reach those responsible for sanctions who do not pay market dues and feel that punishment will only be their burden.
2. 2. For those who organize regional royalty collection, especially market royalties, especially the Bekasi Regency Regional Revenue Agency represented by UPTD Pasar Tambun Bekasi, must add Tambun market facilities and UPTD employee facilities in the form of official vehicles in carrying out toll collector duties and increase awareness about market levies and regulations as well as payment procedures from transfer levies to mandatory levies.
3. Increased monitoring is necessary, be it monitoring of mandatory remuneration or remuneration, to minimize deviations.
4. Aware of the obligation to collect levies in retribution payments, the role of the Regional Revenue Agency through the UPTD Pasar Tambun office is to optimize levies and mandatory levies, so that each party has the necessary resources actively to carry out its duties. by applicable regulations.

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