

## ABSTRAK

### IMPLEMENTASI STRATEGI KEMATANGAN ADMINISTRASI PEMUNGUTAN PAJAK DALAM MENINGKATKAN PENERIMAAN PAJAK BUMI DAN BANGUNAN PEDESAAN DAN PERKOTAAN (PBB-P2) DI KOTA METRO

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Penelitian ini bertujuan untuk menganalisis implementasi strategi kematangan administrasi pemungutan pajak dalam meningkatkan penerimaan Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2) pada Badan Pengelolaan Pajak dan Retribusi Daerah Kota Metro. Penelitian ini dilatarbelakangi oleh masih adanya tunggakan SPPT serta belum optimalnya realisasi penerimaan PBB-P2 dibandingkan target pada periode 2020–2024. Penelitian menggunakan pendekatan kualitatif dengan metode deskriptif melalui teknik pengumpulan data berupa wawancara, observasi, dan dokumentasi. Analisis dilakukan menggunakan model kematangan strategi administrasi perpajakan Pereira (2013) yang meliputi tiga kluster, yaitu *Administration, Processes and Tools*; *Service and Communication*; serta *Tax System*. Hasil penelitian menunjukkan bahwa pada kluster *Administration, Processes and Tools* penerapan aplikasi Sistem Pelayanan Pajak Online (SIPPOL) meningkatkan efisiensi administrasi melalui pencatatan pembayaran yang terintegrasi secara digital, sedangkan program *Pick Up Service* memberikan kemudahan pembayaran melalui layanan jemput bola kepada masyarakat. Pada kluster *Service and Communication*, SIPPOL memudahkan wajib pajak dalam memperoleh informasi dan melakukan pembayaran, sementara *Pick Up Service* meningkatkan interaksi dan sosialisasi langsung kepada masyarakat di wilayah kecamatan dan kelurahan. Pada kluster *Tax System*, kedua program tersebut mendukung transparansi dan akuntabilitas sistem pemungutan pajak melalui pencatatan pembayaran secara digital dan pemberian bukti pembayaran kepada wajib pajak. Secara keseluruhan, implementasi strategi tersebut telah mendukung peningkatan kualitas administrasi, pelayanan, dan kepercayaan masyarakat terhadap sistem pemungutan PBB-P2 meskipun masih terdapat beberapa kendala teknis dalam pelaksanaannya.

**Kata Kunci:** kematangan administrasi perpajakan, SIPPOL, *Pick Up Service*, PBB-P2, pajak daerah

## **ABSTRACT**

### ***Implementation of Tax Collection Administrative Maturity Strategies in Increasing Rural and Urban Land and Building Tax (PBB-P2) Revenue in Metro City***

**By**

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*This study aims to analyze the implementation of tax collection administrative maturity strategies in increasing Rural and Urban Land and Building Tax (PBB-P2) revenue at the Regional Revenue and Retribution Management Agency of Metro City. This research is motivated by the existence of outstanding SPPT arrears and the suboptimal realization of PBB-P2 revenue compared to the targets during the 2020–2024 period. The study employs a qualitative approach using a descriptive method. Data were collected through interviews, observations, and documentation. The analysis is based on Pereira's (2013) tax administration maturity strategy model, which consists of three clusters: Administration, Processes and Tools; Service and Communication; and Tax System. The results show that in the Administration, Processes and Tools cluster, the implementation of the Online Tax Service System (SIPPOL) improves administrative efficiency through digitally integrated payment recording, while the Pick Up Service program provides easier payment access through outreach services to the community. In the Service and Communication cluster, SIPPOL facilitates taxpayers in obtaining information and making payments, while the Pick Up Service enhances direct interaction and socialization with the community at the district and village levels. In the Tax System cluster, both programs support transparency and accountability in the tax collection system through digital payment records and the provision of payment receipts to taxpayers. Overall, the implementation of these strategies has contributed to improving administrative quality, public services, and community trust in the PBB-P2 tax collection system, although several technical constraints are still encountered in its implementation.*

***Keywords: tax administration maturity, PBB-P2, SIPPOL, Pick Up Service, local tax revenue***