ABSTRAK

Adinda Dwi Meiliasari. 2026. Analisis Kontribusi Pajak Barang dan Jasa Tertentu (PBJT) atas Jasa Parkir Terhadap Pendapatan Asli Daerah di Kota Madiun. Tugas Akhir. Program Studi D3 Manajemen Pajak, Fakultas Ekonomi dan Bisnis, UNIVERSITAS PGRI MADIUN. Pembimbing (I) Dr. Anggita Langgeng W, SE., M.Si, Ak, CA, CPA, CRMP. (II) Erma Wulan Sari, S.Pd., M.Ak

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

Adinda Dwi Meiliasari. 2026. Analysis of the Contribution of Certain Goods and Services Tax (PBJT) on Parking Services to Local Own-Source Revenue (PAD) in Madiun City. Final Project. Diploma III Tax Management Study Program, Faculty of Economics and Business, Universitas PGRI Madiun. Advisors: (I) Dr. Anggita Langgeng W, SE., M.Si, Ak, CA, CPA, CRMP. (II) Erma Wulan Sari, S.Pd., M.Ak.

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