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Leverage Point Analysis in The Collecting Of Outstanding Taxes for PBB-P2, PKB and Advertising Tax at Bapenda DKI Jakarta

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Abstract:
This study aims to analyze leverage points in the collection of outstanding property taxes (PBB-P2), vehicle taxes (PKB), and advertising taxes at the Bapenda DKI Jakarta. The research design used is qualitative research with a case study approach. Based on the results of the study, it can be concluded that PKB demonstrates the highest collection effectiveness due to the optimal utilization of leverage points through the integration of the SIGNAL application, strong collaboration with the Police, and door-to-door collection strategies. However, there are still challenges such as the suboptimal use of QRIS in payments. For PBB-P2 and Advertising Tax, optimization of leverage points is needed, focusing on cleansing PBB-P2 debt data, developing a real-time monitoring dashboard, and strengthening cross-institutional system integration. This study recommends a systemic approach prioritizing leverage points in information structure, system rules (collaboration), and technological innovation to achieve sustainable collection effectiveness.

Keywords:
Leverage Point, Tax Collection, Outstanding Taxes, PBB-P2, PKB, Advertising Tax, Bapenda DKI Jakarta

BACKGROUND

Taxes have a vital role in national and regional development, especially as the main source of Regional Original Revenue (PAD). Regional Original Revenue (PAD) is revenue derived from regional revenue sources consisting of local taxes, local levies, results of management of separated assets, and others (Rendy, 2022). Based on the Regional Regulation (Perda) of the Special Capital Region of Jakarta Number 1 of 2024 concerning Regional Taxes and Levies, regional taxes are mandatory contributions to the regions owed by individuals or entities that are compelling based on the law, with no direct reward and are used for regional purposes for the greatest prosperity of the people. This makes each region have different regulations according to the potential of their respective regions.

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Tabel 1.1 DKI Jakarta Local Tax Revenue Realization Data January - June 2023

Jenis Pajak / Jenis Retribusi	Target / Rencana	Realisasi Penerimaan	Realisasi
Pajak Kendaraan Bermotor (PKB)	9,600,000,000,000	4,379,253,456,975	45,62 %
Bea Balik Nama Kendaraan Bermotor (BBN KB)	6,250,000,000,000	3,102,527,827,300	49,64 %
Pajak Bahan Bakar Kendaraan Bermotor (PBB-KB)	1,400,000,000,000	827,070,403,914	59,08 %
Pajak Rokok	810,000,000,000	348,122,317,629	42,98 %
Pajak Hotel	1,500,000,000,000	790,359,251,832	52,69 %
Pajak Restoran	3,750,000,000,000	1,824,840,122,550	48,66 %
Pajak Hiburan	600,000,000,000	297,725,522,467	49,62 %
Pajak Reklame	1,000,000,000,000	517,666,897,463	51,77 %
Pajak Penerangan Jalan (PPJ)	800,000,000,000	434,860,196,845	54,36 %
Pajak Parkir	800,000,000,000	230,360,830,296	28,80 %
Pajak Air Tanah (PAT)	90,000,000,000	35,083,799,560	38,98 %
Pajak Bumi Dan Bangunan Perdesaan dan Perkotaan (PBB-P	9,700,000,000,000	5,167,959,672,684	53,28 %
Bea Perolehan Hak Atas Tanah dan Bangunan (BPHTB)	7,300,000,000,000	2,382,773,963,340	32,64 %
Retribusi Jasa Umum	132,424,404,100	61,302,296,626	46,29 %
Retribusi Jasa Usaha	161,664,824,000	36,274,787,862	22,44 %
Retribusi Perizinan Tertentu	305,910,771,900	109,394,485,614	35,76 %
LLPAD	8,031,023,659,701	1,805,963,231,625	22,49 %
JUMLAH PAJAK	**43.600.000.000.000**	**20.338.604.262.855**	**46,65 %**
JUMLAH RETRIBUSI	**600.000.000.000**	**206.971.570.102**	**34,50 %**
JUMLAH LLPAD	**8.031.023.659.701,00**	**1.805.963.231.625,21**	**22,49 %**
JUMLAH TOTAL	**52,231,023,659,701**	**22,351,539,064,582**	**42,79 %**

Sumber: Badan Pendapatan Daerah DKI Jakarta, (2023)

Based on Table 1.1, Rural and Urban Land and Building Tax (PBB-P2) and Motor Vehicle Tax (PKB) are two types of taxes that contribute greatly to DKI Jakarta's Original Revenue. PKB revenue reached Rp4,379,253,456,975 and PBB-P2 which was the largest realization reached Rp5,167,959,672,684. Meanwhile, billboard tax revenue reached Rp517,666,897,463. Billboard tax revenue is not as large as PBB-P2 and PKB revenue. However, even so, the large number of billboards installed in almost all corners of the city is a potential source of tax that contributes to PAD so that it must be maximized. (Wijayanah & Basuki, 2021).

Rural and Urban Land and Building Tax (PBB-P2), Motor Vehicle Tax (PKB), and Billboard Tax are three types of local taxes that have a significant contribution to Regional Original Revenue (PAD), especially in DKI Jakarta. Rural and Urban Land and Building Tax (PBB-P2) is a tax on land and or buildings owned controlled and or utilized by individuals or entities, except areas used for plantation, forestry and mining business activities (Harjo & Darmawan, 2022). The authority to collect Rural and Urban Land and Building Tax (PBB-P2) is delegated by the local government to develop the area.

Motor Vehicle Tax (PKB) is a tax on the ownership and or control of motorized vehicles (Abid et al., 2023). Motor Vehicle Tax (PKB) has considerable potential in local tax revenue because the use of motorcycles in DKI Jakarta has increased from year to year. The increase can be seen in 2021 the number of motorized vehicles was 16,711,638 units to 17,304,447 units in 2022 (Badan Pusat Statistik Provinsi DKI Jakarta, 2023). This is certainly a supporting factor for the contribution of Motor Vehicle Tax (PKB) to Regional Original Revenue (PAD).

Billboard tax, which is called tax, is a regional levy on the organization of billboards (Romadhona, 2024).

According to the Bapenda DKI Jakarta billboard tax is a tax on billboard operations. A billboard is an object, tool, action, or media whose form and style are designed for the commercial purpose of introducing, advocating, promoting, or attracting public attention to something.

Local tax collection is carried out by tax payment by taxpayers (self-assessment) or taxes determined by the local government (official assessment) (Srinitami & Lutfillah, 2021). The process of collecting PBB-P2, PKB, and Reclame Tax is carried out by official assessment by the DKI Jakarta Provincial Government. So that the taxation authority will determine and calculate tax obligations in advance, after which taxpayers can carry out their tax obligations.

Based on Governor Regulation Number 23 of 2023, the tax payable is the tax that must be paid at a time, within the tax period, within the tax year, or within part of the tax year in accordance with the provisions of local tax legislation. The Bapenda DKI Jakarta is the agency responsible for the management of regional taxes including the collection of outstanding taxes.

In practice, the value of tax receivables or outstanding taxes listed in the financial statements is the same as the value stated in the Tax Assessment Letter (SKP) that has not been paid or paid off until the end of the period (Haryanto & Arifuddin, 2018). Bapenda DKI Jakarta has carried out many strategies for tax collection such as providing tax incentives, pemutihan, collection through forced letters, confiscation, and digital transformation. Updating strategies and regulations regarding PBB-P2, PKB, and Billboard Tax is always carried out by the local government so that tax imposition can be right on target.

In its implementation, there are still many obstacles that hinder the optimization of local tax revenue. These obstacles include low levels of tax compliance, late payments, and administrative and legal constraints in the collection process. Therefore, to be able to increase tax revenue, a more effective and highly leveraged collection strategy is needed.

According to the Cambridge dictionary, Laverage is using something that is already owned, such as resources, to achieve something new or better. This is in line with the research of Musaffa et al. (2024) which explains that leverage points are strategic places in a system where small changes can make a big difference. Through leverage points, organizations are able to focus their resources and energy so that the optimization of implementation plans for strategic changes can be carried out. So that leverage in the context of this research is a strategy or method used by Bapenda DKI Jakarta so that the collection of outstanding taxes can be billed effectively to taxpayers. Bapenda DKI Jakarta has implemented various leverage strategies such as, providing intensive, administrative sanctions, digitizing the billing system, and collaborating with other agencies.

Based on previous research, there are findings on the use of tax incentives, sanctions, and digitalization of the billing system to increase local tax revenue, especially PBB-P2, PKB, and Reclame Tax.

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THEORETICAL FRAMEWORK

Leverage Point

This research is grounded in systems thinking theory, specifically utilizing Donella Meadows' 12 Leverage Points framework (1999), which categorizes intervention points in complex systems from shallow (parameters/constants) to deep (paradigm shifts and system goals). The framework postulates that interventions at certain points in a complex system can drive disproportionately significant effects, with deeper leverage points being more difficult to implement but potentially more transformative.

The 12 leverage points, ordered from least to most effective, are: (12) Parameters/Constants, (11) Buffer/Material stocks, (10) Material structure, (9) Delays, (8) Balancing feedback loops, (7) Reinforcing feedback loops, (6) Information flows, (5) Rules of the system, (4) System goals, (3) Paradigm/mindset, (2) Power over paradigm, and (1) Transcending paradigms.

In the context of tax administration, these leverage points manifest as various intervention strategies. Level 12 (Parameters) includes fiscal incentives and fee adjustments; Level 6 (Information flows) encompasses digitalization and data integration systems; Level 5 (Rules) involves regulatory changes and inter-agency collaboration protocols; and Level 4 (Goals) represents strategic reorientation of collection priorities.

The framework is complemented by Local Revenue Theory (Pendapatan Asli Daerah), which defines local taxes as mandatory contributions to regional governments used for regional development and public services. This theoretical foundation provides the analytical lens for understanding how strategic interventions at different system levels can optimize tax collection effectiveness.

The integration of systems thinking with public finance theory enables a comprehensive analysis of how Bapenda DKI Jakarta can identify, prioritize, and leverage strategic intervention points to achieve sustainable improvements in local tax collection performance.

Original Local Government Revenue

Based on Law (UU) of the Republic of Indonesia Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, Original Local Government Revenue is revenue obtained from local taxes, local retribution, the results of the management of separated regional assets, and other legitimate regional original income in accordance with the legislation.

Local Taxes

Based on Law (UU) Number 1 of 2022, concerning Financial Relations Between Local Governments and the Central Government Article 1 Paragraph (21), local taxes, hereinafter referred to as taxes, are mandatory contributions to the regions owed by individuals or entities that are compelling based on law, with no direct reward and are used for regional purposes for the greatest prosperity of the region.

Local taxes are divided into two parts, namely provincial taxes and district/city taxes. However, specifically for regions that are at the level of provinces but not divided into autonomous

districts/cities such as the Special Capital Region of Jakarta, the collection of the two types of taxes is combined.

Tax Receivables

Based on DKI Jakarta Governor Regulation (Pergub) Number 23 of 2021 concerning Amendments to Governor Regulation Number 27 of 2018 concerning Procedures for Issuing Regional Tax Assessment Letters, Payment Obligation Determination Letters and Tax Notification Letters Payable whose taxes are determined by the Governor Article 1 Paragraph (9), the tax payable is tax that must be paid at a time, within the tax period, within the tax year, or within part of the tax year in accordance with the provisions of regional taxation legislation.

Motor Vehicle Tax (PKB)

Motor Vehicle Tax (PKB) is regulated in DKI Jakarta Governor Regulation Number 38 of 2023 concerning the Basis for Imposition of Motor Vehicle Tax and Motor Vehicle Title Transfer Fee in 2023. Based on DKI Jakarta Governor Regulation Number 38 Year 2023, Motor Vehicle Tax (PKB) is a tax on the ownership and/or control of Motor Vehicles. Motor Vehicles are all wheeled vehicles and their trailers used on all types of land roads or vehicles, which are operated on water which are driven by technical equipment in the form of motors or other equipment, which functions to convert a certain energy resource into the propulsion of the motor vehicle concerned. Then Battery Electric Vehicles, called battery-based KBL, are vehicles that are driven by electric motors and get a supply of electrical resources from batteries directly in the vehicle or outside.

Rural and Urban Land and Building Taxes (PBB-P2)

According to DKI Jakarta Governor Regulation No. 23 of 2022 on the Implementation and Payment Policy of Rural and Urban Land and Building Taxes as an effort to recover the economy in 2022, PBB-P2 is a tax on land and/or buildings owned, controlled and/or utilized by individuals or entities in the rural and urban sectors, except areas used for plantation, forestry, and mining business activities.

Billboar Tax

According to Bapenda DKI Jakarta, billboard tax is a tax on the organization of billboards. A billboard is an object, tool, action, or media whose form and style are designed for commercial purposes, introducing, advocating, promoting, or attracting public attention to something.

Tax collection strategies

1. **Tax Incentives and Relief**
   Tax incentives are policies that give taxpayers the right not to be taxed for a certain period of time or provide tax relief in the form of tax reduction or suspension aimed at encouraging compliance and economic recovery (Sasmita, 2020).
2. **Active and Passive Collection**
   Tax collection is a series of actions taken so that taxpayers pay off their tax debts. This tax collection is carried out starting from sending appeal letters, warning letters, to law enforcement actions such as blocking confiscation accounts, and auctions (Yikwa et al., 2020). Based on research by Palete & Aribowo (2021), the tax collection process by

blocking is the most effective collection activity during the COVID-19 pandemic. This is supported by the conditions of COVID-19 which result in limited face-to-face meetings.

3. **Digitalization and Service Optimization**
   According to Manuain (2024) tax digitalization is a form of transformation of taxation services from manual to electronic systems that have the aim of providing convenience, efficiency, and transparency in reporting and paying taxes. Examples of digitalization that exist and have been used are E-Registration, E-SPT, E-Filling, and E-Billing.
4. **Collaboration and Coordination**
   Collaboration and coordination is a form of cooperation between tax agencies and related parties such as banks, police, and immigration to conduct collections. Collaboration and coordination also strengthen tax collection and law enforcement in complex tax collection cases such as confiscation of assets located outside the KPP working area which requires collaboration with the Regional Office of DGT, precautionary measures abroad which require collaboration with immigration, to hostage taking which requires collaboration with the police (Widjayanto, 2022).
5. **Taxpayer Socialization and Education**
   Tax socialization and education is a way to increase taxpayer knowledge and awareness through various offline and online media so that taxpayer compliance increases. The results of research (Irama & Sartika (2024), show that tax socialization or tax knowledge has a positive and significant effect on increasing taxpayer compliance.

METHOD

This study employed a qualitative descriptive approach using a case study design at the Regional Revenue Agency (Bapenda) of DKI Jakarta for the period 2019-2023. The research utilized triangulation of data sources to ensure comprehensive coverage and validation of findings.

Primary data were collected through in-depth interviews with key informants including tax collection and administration officers from relevant sub-divisions: Subbidang Penagihan dan Pemeriksaan Pajak I (Tax Collection and Audit Sub-division I), Subbidang Penagihan dan Pemeriksaan Pajak II (Tax Collection and Audit Sub-division II), and Subbidang Potensi dan Ekstensifikasi Pajak I & II (Tax Potential and Extensification Sub-divisions). Interview protocols were structured around the 12-level leverage point framework to systematically identify intervention strategies across different system levels.

Secondary data included: (1) Audited Regional Government Financial Reports (LKPD) of DKI Jakarta Province for 2019-2023, (2) Internal tax collection performance reports, (3) Regulatory documents including Governor Regulations (Pergub) and Regional Regulations (Perda), (4) Standard Operating Procedures (SOPs) for tax collection, and (5) Digital dashboard and monitoring system outputs.

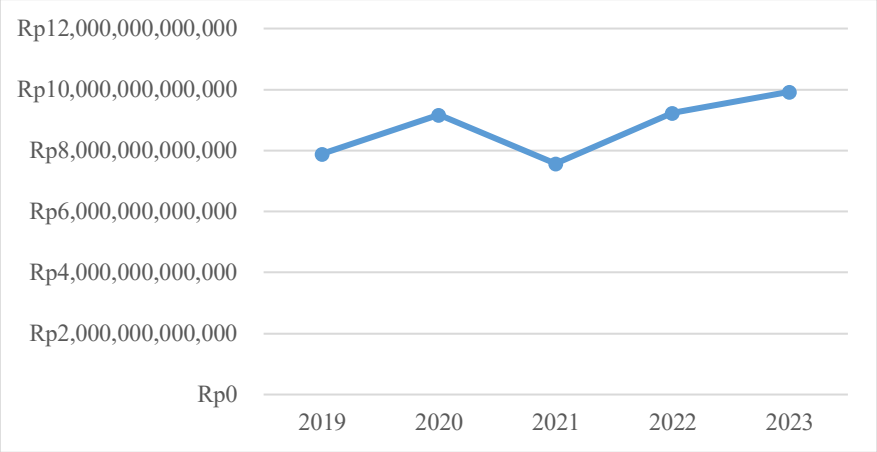
The study focused on three major local taxes: PBB-P2 (contributing approximately 60% of local tax revenue), PKB (contributing about 25%), and Billboard Tax (contributing about 8% but showing highest growth rate). This selection ensures comprehensive coverage of DKI Jakarta's primary revenue sources while enabling comparative analysis of leverage point effectiveness across different tax types.

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RESULT

Analysis of the development of PBB-P2, PKB, and Reclame Tax receivables at Bapenda DKI Jakarta

Graph 1 Development of PBB-P2 Receivables at Bapenda DKI Jakarta 2019-2023



Source: Badan Pendapatan Daerah DKI Jakarta, (2025)

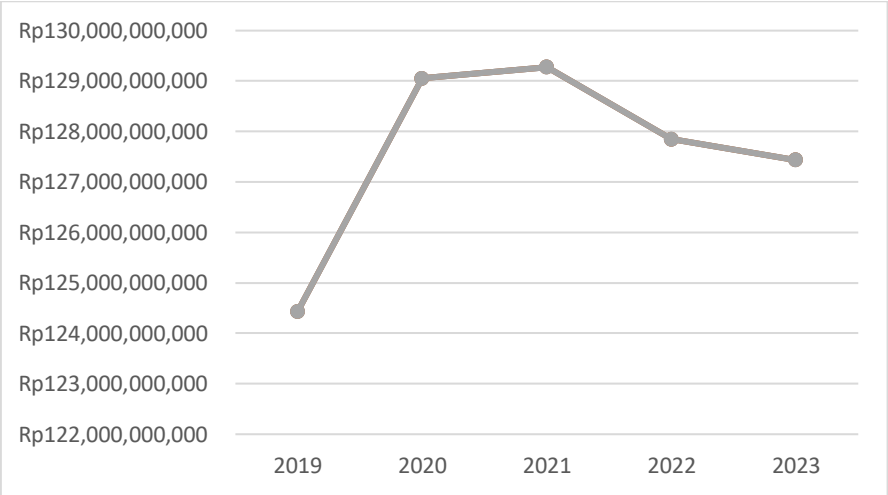
Based on graph 1, receivables have increased and decreased in certain years. PBB-P2 receivables in 2020 experienced an increase of 16.29% higher than in 2019. This is due to COVID-19 which affects the economic conditions of taxpayers and active collection efforts cannot be maximized. The 2019 revenue received in 2020 was only 8% of last year's receivables. This has an impact on the amount of receivables in 2020 because the amount of receivables in 2019 will be an addition in 2020. In 2019, Bapenda still has not conducted data cleansing which is part of data updating so that the amount of PBB-P2 receivables for 2019 including the double determination of the same PBB-P2 object of 148 taxpayers amounted to Rp1,781,398,136. This condition can be used as a momentum to use leverage point level 8, if data cleansing of double PBB-P2 objects in 2019 is carried out, it will reduce the amount of receivables in 2020 as well, amounting to Rp9,166,868,662,806.

While in 2022, receivables increased again by 21.93% from the previous year due to the cancellation of the write-off of receivables in 2021. This cancellation was carried out due to BPK findings that should have used the Governor's Decree but Bapenda used the Decree of the Head of the Agency. Currently, a revision of the draft governor's regulation is being carried out. Therefore, this year should be the momentum for Bapenda to continue to write off receivables so that PBB-P2 receivables in 2022 will only increase by 2% from the previous year or the remaining receivables in 2022 amount to Rp7,740,662,606,114. The year 2022 is also the right moment to control the process of issuing SPPT PBB-P2 electronically due to delays in issuance.

In 2023 PBB-P2 receivables again increased but not so high, by 7.53% from the previous year. Collection of current year receivables can be billed at 61% of the current year's receivables and last year's collection can be billed 9% of the previous year.

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Graph 2 Development of PKB Receivables at Bapenda DKI Jakarta 2019-2023

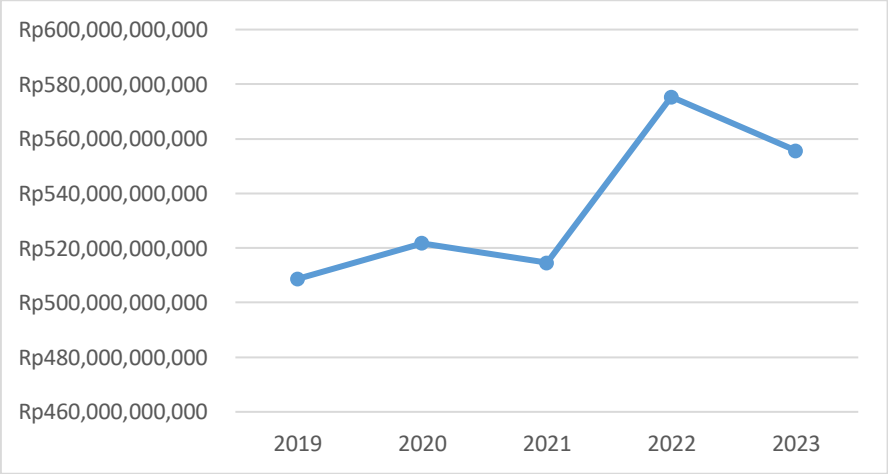


Source: Badan Pendapatan Daerah DKI Jakarta, (2025)

Based on LKPD 2019-2023, in 2019 Bapenda managed to collect receivables amounting to 96.65% of the total receivables for the current year. This collection can be successful because Bapenda has made various efforts and strategies that have been successfully implemented in collecting outstanding taxes. Meanwhile, PKB receivables in 2020 experienced an increase of 3.71% from 2019. This is due to the COVID-19 pandemic which affects the economic conditions of taxpayers.

In 2021, there was another not so high increase, which amounted to 0.17% from 2020. Receipts from current year receivables payments amounted to 97.01% of the current year's receivables. While the receipt of last year's payment only amounted to 2.99% of the total receivables last year. This year can be a momentum for the application of leverage points in collaborating with Disdukcapil to verify the NIK and Family Card of taxpayers to optimize progressive rates and can help Bapenda to obtain accurate information about the whereabouts of taxpayers.

Graph 3 Development of Billboard Tax Receivables at Bapenda DKI Jakarta 2019-2023



Source: Badan Pendapatan Daerah DKI Jakarta, (2025)

After this decline in 2022, billboard tax receivables in 2023 experienced a fairly drastic increase, which amounted to Rp.60,770,704,431 or around 70.05% from 2021. The current year's revenue was successfully received by 82.22% of the current year's receivables. This increase can occur due to the lack of receipt of payment in 2022 amounting to IDR123,484,505,405. However, there was a decrease in the balance of receivables in 2021 due to the receipt of payments and compensation. This is also due to the existence of unlicensed and still standing billboard constructions that have not been dismantled by Satpol PP, so that data integration is needed with billboard organizers and Satpol PP in searching for billboards that have not paid taxes. Then there is a change in the thinking of billboard organizers to prefer social media as a place for organizing or serving billboards or advertisements. Until now, Bapenda is still following the existing rules and if it is possible, it will enter the realm of social media.

Leverage point analysis identified and optimized in the tax collection strategy for PBB-P2, PKB, and Reclame Tax at Bapenda DKI Jakarta.

1. Leverage point level 12
   Leverage point level 12 is the easiest intervention point to change but has a limited impact on overall system transformation. In the context of PBB-P2 tax collection, DKI Jakarta Bapenda has implemented several strategies that fall into this category.
   a. PBB-P2
      Updating NIK-based tax administration to optimize the taxpayer database. updating NIK by taxpayers can help Bapenda in identifying tax objects. The step taken by Bapenda in encouraging taxpayers to update NIK is by making NIK a condition for receiving PBB-P2 exemptions.
   b. PKB
      Based on Regional Regulation No. 8/2010 and Regional Regulation No. 2/2015, the progressive rate of motor vehicle tax in DKI Jakarta has seventeen tariff levels starting from 2% to 10% for the 17th motor vehicle. Therefore, the tariff structure in Regional Regulation No. 01 Article 07 Year 2024 is simplified to five tariff levels to make it easier for taxpayers.
   c. Billboard Tax
      Revision of the Billboard Rental Value (NSR) needs to be done to adjust to taxpayers so as not to burden entrepreneurs to install billboards. Based on the constraints in LKPD in 2023, there is still a debate among billboard organizers so that a revision or amendment to the Regulation on Billboard Rental Value (NSR) is needed.
2. Leverage point level 8
   Leverage Point level 8 is an information system used to strengthen the system. So that Bapenda makes efforts
   a. Implementation of e-SPPT to make it easier for taxpayers to access PBB-P2 debt tax notification letters.
      Based on the data in the 2021 LKPD regarding the efforts made by Bapenda to achieve the revenue target, one of which is the socialization and issuance of 100% PBB-P2 e-SPPT. Bapenda succeeded in reaching 100% because it did not issue a manual option so that it required taxpayers to access online and was in accordance with DKI Jakarta Governor Regulation Number 23 of 2021. Submission of receivable notification letters can be accessed through e-SPPT directly by taxpayers.
   b. Use of Geospatial Information System (SmartGIS PBB-P2)

With the system in place, Bapenda is able to detect the amount of tax payable that can actually be collected. What is done by Bapenda is the Matching and Cleansing of PBB-P2 NOP. Bapenda conducts matching and cleansing to detect the amount of tax payable that can actually be collected. Matching is done with the help of geospatial information systems to further determine the existence of tax objects. The indication of the object is that the object can be double or not found. If it is not found, data cleansing will be carried out and if there are multiple tax objects, one of the data will be deleted.

c. Data Collection of PBB-P2 and Reclame Tax Objects Based on Geospatial Jakarta SmartTax (JST)

Data collection of reclame tax objects with the help of the Jakarta SmarTax (JST) system helps Bapenda Jakarta in optimizing local tax revenue. Reclame Tax Object Data Collection activities are carried out by the Technical Spatial Supporting Survey (SSS). By using this system, it can facilitate Bapenda in monitoring billboard tax objects, both registered and unregistered (Appendix 15).

Data collection of PBB-P2 objects can be done through the Jakarta SmarTax (JST) System. Through this system, tax object data can be updated in accordance with field conditions. There is a Local Tax Census Roadmap on the Jakarta SmarTax (JST) website (Appendix 15). Based on the Roadmap, in 2020 the PBB-P2 map was formed, by doing the following things

1) Consolidation and improvement of data to form a working map of PBB-P2
2) UN-P2 field verification and validation activities (1.6 million) NOP, Position and Shape

Then in 2021, a census of local tax attributes is carried out, by doing the following things

1) Continuous activities for verification and validation of PBB-P2 (1.6 million) NOPs, Positions and Forms
2) Survey of attributes of Seven Local Tax Objects including billboard tax (2.1 Million Tax Objects)

Then in 2022, an estimation of local tax potential was carried out, by doing the following things

1) Survey of the attributes of seven local tax objects including billboard tax (2.1 million tax objects)
2) Generate the estimated value of local tax potential
3) Map of local tax potential

d. SIGNAL PKB

This application makes it easier for taxpayers to make payments. Another advantage of the SIGNAL Application is that it is able to assist Bapenda in reaching taxpayers. With the data used for registration in SIGNAL, it is easier for Bapenda to provide due date reminders to taxpayers,

3. **Leverage point level 6**
   Leverage point level 6 is about who can access information about local tax information
   Comprehensive Socialization Program
   Socialization of taxation through social media, website, online chat, mobile apps. Choosing the right socialization method according to the characteristics of the taxpayer must be done because this affects taxpayers in understanding the regulations. Efforts that have been made by Bapenda in LKPD in 2023, namely conducting socialization by using social media to socialize incentives, using online media vehicles, bapenda pages, and through LEDs.

4. **Leverage point level 5**
   a. Leverage point level 5 is a system rule such as incentivizing and limiting.
      1. Satpol PP as a Regional Regulation Enforcer
         Based on DKI Jakarta Governor Regulation Number 42 Year 2024, Satpol PP is a regional apparatus that has the task of carrying out government affairs in the field of peace, public order, and community protection in stages at the provincial, city/administrative regency, sub-district, and village levels. Thus, in terms of tax collection, Satpol PP is the enforcer of local regulations. Controlling billboard tax with Satpol PP is in accordance with the efforts made by Bapenda since 2019-2023 as stated in LKPD. In 2019, UPPRD will communicate through letters with Satpol PP at the municipal level and send pictures of billboard taxpayers who have not made tax payments and are not licensed to be dismantled. Since 2021-2023, Bapenda has made efforts by carrying out law enforcement on the implementation of billboards that are not in accordance with the provisions together with related agencies such as Satpol PP and the One-Stop Investment and Integrated Services Office (DPMTSP). Based on Bapenda's official Instagram, Bapenda also carried out activities to install tax delinquent signs by UPPD Tambora in collaboration with the Police and Satpol PP on November 15-19, 2021.
      2. Active collection through forced letters up to auction confiscation
         In 2023, Bapenda first issued warning letters to the five UPPPDs in Jakarta. After that, the target to be made a forced letter is determined based on the number of tax objects in the five UPPPDs in Jakarta. Then a pre-forced letter notification letter is sent for the next forced letter to be made.
      3. Incentives
         The policy of pemutihan/removal of PBB-P2 arrears to ease the burden on taxpayers is carried out to mobilize the post-COVID-19 economy. As stated by the Subdivision of Tax Collection and Audit I. This is in line with the efforts made by Bapenda in the 2022 LKPD, namely providing PBB-P2 stimulus based on Governor Regulation Number 23 of 2022 which regulates the stimulus for providing provisions, payment relief, elimination of regional administrative sanctions along with installments for PBB-P2 through Governor Regulations in 2023 in helping the community's economic recovery. Then in 2023, another fiscal incentive was held with Governor Regulation Number 5 of 2023 concerning the Policy for Determination and Payment of PBB-P2 as an

Economic Recovery Effort in 2023. However, Bapenda continues to update incentives regarding taxpayers who are entitled to relief such as the PBB-P2 exemption which requires taxpayers to update their NIK first.

Follow-up plan, and steps that can be developed based on the identification of leverage points in the collection of PBB-P2, PKB, and Reclame Tax at Bapenda DKI Jakarta.

Based on the strategies that have been implemented by Bapenda in collecting taxes payable, the following are plans, follow-up, and steps that can be developed based on the identification of leverage points in collecting taxes payable PBB-P2, PKB, and Reclamation Tax at Bapenda DKI Jakarta

1. Plan to Strengthen Existing Strategy (Short-Term: 2024-2025)
   a. PBB-P2
      1) Optimization of e-SPPT Digitalization
         Continue and expand the use of e-SPPT for all tax objects, including improving digital notification features (WhatsApp/email) so that taxpayers are not late in paying.
      2) Intensification of Current Year Collection
         Focus on active collection (door-to-door, forced letters) for current year receivables, because the recovery rate of old receivables is very low (8-12%) and less effective if done manually.
      3) Evaluation and Adjustment of Fiscal Incentives
         Provide fiscal incentives selectively and data-based so as not to cause in accordance with community conditions and still maintain regional revenue.
   b. PKB
      1) Exploring the potential of PKB
         Collaborating with the Ministry of Sea Transportation to explore the potential of vehicles on the water. Currently in progress data integration with related agencies.
      2) Digital Payment Channel Expansion
         Opening QRIS nominal restrictions so that taxpayers do not experience problems making payments through QRIS. This is still a matter that needs attention because it affects the ease and convenience of taxpayers in paying their taxes.
      3) Online SKP feature
         Adding an online SKP feature in SIGNAL to make it easier for taxpayers who want to take care of their taxes that have been more than one year, and integrating with other digital payment platforms to increase voluntary compliance.
      4) Database improvement and cross-agency integration
         Strengthen vehicle data integration with Transportation Agency, Police, and Dukcapil to reduce receivables due to inactive vehicles or mutations out of the region.
      5) Data-driven socialization and education
         Tailor socialization to taxpayer segmentation (vehicle type, region, tax value) to more effectively increase awareness and compliance. This needs to be done because of the different characteristics of taxpayers.

c. Pajak Reklame
   1) Strengthening Collaboration with Satpol PP
      Making illegal billboard control a routine program, not incidental, so that the recovery rate is more stable and the potential for tax leakage is reduced.
   2) Data Collection and Monitoring of Digital/LED Billboards
      Developing a digital/LED billboard data collection system and updating regulations to accommodate changes in advertising trends. However, still adjusting the existing regulations.
   3) Licensing Data Integration
      Connecting the billboard tax system with DPMPTSP licensing to ensure that every licensed billboard is automatically recorded as a tax object. This can help Bapenda in obtaining data on billboard organizers who have not paid taxes.
   4) Improved Real Time Monitoring and Dashboard
      Improved dashboard to monitor billboard payments and reporting in real-time. With this dashboard, it is expected that in the future Bapenda can easily find out the amount of remaining receivables and the amount of receivables that have been paid in real-time.

2. Developer Follow-up (Medium-Term: 2025-2027)
   a. Development of an Integrated Collection System
      1) Dashboard
         Build an integrated dashboard that displays the status of receivables, payments, and collections of all types of taxes in real-time, facilitating monitoring and quick decision making.
      2) Strengthening Feedback loop
         Develop an automatic reminder system based on taxpayer behavior data to minimize late payments and increase recovery rates.
      3) Maximize QRIS for payments
         Unrestrict the nominal amount of payments so that taxpayers can make payments using QRIS without constraints.
      4) Utilization of Predictive Analytics
         Use data analytics to identify taxpayers at high risk of arrears and intervene early.
   b. Extensification and Validation of Tax Objects
      1) Integration of Spatial (GIS) and Administrative Data
         Continue the integration of GIS for PBB-P2 and expand it to PKB and billboards so that the data collection of tax objects is more accurate and identifiable.
      2) Data Collection of New Objects and KBM BDU
         Conduct routine data collection of new tax objects, used car showrooms, and digital billboards to expand the tax base.
   c. Service Innovation and Incentives
      Compliance and Segmentation Based Incentives
      Provide incentives or rewards for consistently compliant taxpayers, based on segmentation and historical data so that taxpayers are motivated to make their tax payments.

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DISCUSSION

The research reveals distinct leverage point effectiveness patterns across the three tax categories, with implications for strategic resource allocation and system optimization.

PKB Success Factors:

The superior recovery rates achieved by PKB (96-97%) result from optimal leverage point alignment across multiple system levels. Level 6 interventions (SIGNAL application, real-time notifications) combined with Level 5 strategies (police collaboration for annual vehicle inspections) create reinforcing feedback loops that drive compliance. The integration of digital convenience with enforcement authority demonstrates how mid-level leverage points can achieve substantial system effects when properly coordinated.

PBB-P2 Systemic Challenges:

Despite extensive parameter-level interventions (Level 12), PBB-P2 continues experiencing growing receivables, suggesting that shallow leverage points are insufficient for addressing deeper systemic issues. The research identifies information flow disruptions (Level 6) and inadequate inter-agency rule structures (Level 5) as primary barriers. Historical data cleansing requirements and complex property ownership verification processes indicate needs for deeper structural interventions.

Billboard Tax Optimization:

The exceptional achievement rate (108.42%) demonstrates effective group collection strategies and adaptive regulatory approaches. However, the emergence of digital advertising channels presents challenges requiring paradigm-level interventions (Level 3-4) to address evolving market structures.

Strategic Leverage Point Prioritization:

The findings suggest that Levels 5-6 (System Rules and Information Flows) offer optimal intervention points for sustainable improvement. These mid-level leverage points provide sufficient transformative potential while remaining practically implementable within existing organizational capabilities.

Cross-Tax Learning Opportunities:

PKB's success model, combining digital convenience, strong enforcement partnerships, and targeted incentives, offers replicable strategies for PBB-P2 and Billboard Tax optimization. However, adaptation must account for different taxpayer behaviors, compliance patterns, and regulatory environments across tax types.

System Integration Imperatives:

The research emphasizes that isolated leverage point interventions show limited effectiveness compared to coordinated multi-level strategies. Future optimization requires systematic integration of digital infrastructure (Level 6), regulatory coordination (Level 5), and performance feedback mechanisms (Level 8-7).

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CONCLUSION

Based on research that has been conducted at the DKI Jakarta Regional Revenue Agency regarding leverage point analysis in the collection of PBB-P2, PKB, and Reclame Tax payables in 2019-2023, researchers can draw the following conclusions:

1. Analysis of the development of PBB-P2, PKB, and Reclamation Tax receivables at the Bapenda DKI Jakarta
   Recovery rate of PBB-P2 receivables collection in the current year is able to reach 54-61%. However, last year's receivables were only able to reach 8-12%. Based on LKPD, PKB has increased from 2019-2023 by Rp3,004,438,814 or 2% of 2019 receivables. According to the data, PKB has a recovery rate of receivables collection in the current year. Based on LKPD, Reclame Tax experienced an increase from 2019-2023 of Rp46,904,122,119 or 9% of 2019 receivables. However, the billboard tax managed to achieve a realization of 108.42% of the 2023 target. Bapenda was able to successfully achieve 108.42% revenue due to group tax collection efforts.
2. Leverage point analysis identified and optimized in the tax collection strategy for PBB-P2, PKB, and Reclame Tax at Bapenda DKI Jakarta.
   a. Leverage Point level 8 - (positive feedback loops)
      Digitalization of e-SPPT, QRIS, SIGNAL, and real-time dashboards are the most effective levers; the combination of easy access and automatic notifications increases voluntary compliance and accelerates cash turnover, reflected in the recovery-rate of current year PKB receivables and PBB-P2 improvements.
   b. Leverage Point level 5 - (rules & enforcement)
      Satpol PP/Polri raids, Group taxpayer models, and forced letters remain crucial for hard-to-collect objects. These collaborative efforts boosted the achievement-rate of billboard tax to 108% and maintained the stability of PKB.
   c. Leverage Point level 12 - (parameter)
      NJOPTKP adjustment, PKB progressive rate, and NSR revision increase revenue, but the effect is limited without the support of data validation and enforcement.
   d. Leverage Point level 6 - (information flow)
      Multichannel socialization, WA-blast, tax-clearance API overlay the entire strategy, close information gaps, and strengthen collection credibility. The combination of the four levels forms a scalable and sustainable collection ecosystem.
3. Follow-up plan, and steps that can be developed based on the identification of leverage points in the collection of PBB-P2, PKB, and Reclame Tax at Bapenda DKI Jakarta.
   a. Quick Wins (0-6 months): expansion of QRIS to all tax types, integration of WA-blast with e-SPPT, and routine collection of WP Group with Satpol PP.
   b. Strategic Projects (6-18 months): implementation of real-time compliance dashboard, predictive-analytics for delinquent segmentation, and cross-agency database (Dukcapil, BPN, Polri).
   c. Transformation (≥ 18 months): Base expansion to water vehicles and online advertising media.

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