

# Comparative Analysis of Motor Vehicle Tax Receipts Before and During the Covid-19 Pandemic and the Contribution on West Java Province Original Revenue

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## Abstract

The Covid-19 pandemic that struck Indonesia forced the government to struggle to keep the economy running amidst limitations. Economic activity that is not fully functioning causes West Java Province's tax revenue to decline. One type of local tax in West Java Province that has experienced a decline in revenue is the Vehicle Tax. From 2015 to 2021, Vehicle Tax still has the largest contribution to Regional Tax Revenue in West Java Province's. This research is a quantitative study using the comparison method. The data used in this study are secondary data, namely the target and realization of vehicle tax revenue, and the realization of Regional Original Revenue of West Java Province for the 2018-2021 period. The comparison test, or hypothesis test, in this study is the Wilcoxon test. The results of this study indicate that there is a significant difference between Vehicle Tax Revenue before and during the Covid-19 pandemic. There is also a significant difference between the contribution of Vehicle Tax to local revenue before and during the Covid-19 pandemic.

**Keywords:** Covid-19 Pandemic, Motor Vehicle Tax, Regional Original Revenue

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## 1. Introduction

Indonesia was hit by the Covid-19 pandemic in 2020, with the first confirmed case being reported on March 2nd of that year. As a result, the government faced difficulties in maintaining economic stability due to limited financial resources. The pandemic has had a significant impact on the economy, resulting in reduced tax revenue due to limited economic activity. According to a report by CNBC Indonesia on July 27th, 2021, the government has been trying hard to keep the economy running despite the challenges posed by the pandemic (cnbcindonesia, 2021).

The Covid-19 pandemic has resulted in a weakened economy in Indonesia, which has had an impact on the government's ability to meet its tax revenue target in 2020. This slow economic growth has had broader implications for the overall state tax revenue, which has slowed down

compared to the previous period. Prior to the pandemic, Indonesia had not yet reached its maximum tax revenue target, despite claims of improved government policies and facilities.

Supriyati, who serves as the Executive Board of the IAI East Java Region for Tax Accountants and a lecturer at STIE Perbanas Surabaya, stated that the Covid-19 pandemic has certainly had an impact on tax revenue realization in Indonesia. The unstable economic conditions caused by the pandemic have affected various aspects of both the economy and society (Supriyati, 2020).

According to Sindonews.com, Uu Ruzhanul Ulum, the Deputy Governor of West Java, reported a decrease in tax revenue during the pandemic in West Java Province. One particular tax that has experienced a decline in revenue is the Motor Vehicle Tax. Data obtained from the West Java Open Data website shows that from 2015-2021, Motor Vehicle Tax has consistently contributed the largest amount to the Regional Tax Revenue of West Java Province. The graph below illustrates the Regional Tax Revenue of West Java Province during the 2015-2021 period:

Figure 1: Regional Tax Revenue of West Java Province 2015-2021



Source: [opendata.jabarprov.go.id](https://opendata.jabarprov.go.id), 2022

Figure 1 shows that the realization of Motor Vehicle Tax revenue from 2015 to 2021 has a large contribution to local tax revenue compared to other taxes. In this study, Motor Vehicle Tax revenue to be studied is the 2018-2021 period, where in 2018 and 2019 the Covid-19 pandemic has not occurred, while in 2020-2021 Indonesia is in the Covid-19 pandemic period. One of the things that describes an autonomous region capable of autonomy lies in its regional financial expertise, as a result of which each region is required to have the authority and expertise to explore its own financial resources, while dependence on central government assistance

must be kept to a minimum. This has a consequence of the implementation of regional autonomy, namely that each region is required to increase Regional Original Revenue to meet the financing needs of government and development in each region.

The authors are interested in conducting a comparative analysis of Motor Vehicle Tax revenue before and during the Covid-19 pandemic, as well as its contribution to the Regional Original Revenue of West Java Province. The research problem focuses on understanding the comparison of Motor Vehicle Tax revenue and its contribution to Regional Original Revenue before and during the pandemic. The aim of the study is to analyze and determine the comparison of Motor Vehicle Tax revenue and its contribution to Regional Original Revenue during the pandemic compared to the period before the pandemic.

Based on the studies described above, the following hypothesis can be formulated as follows: There is a significant difference between Motor Vehicle Tax revenue before and during the Covid-19 pandemic and its contribution to Local Revenue.

## **2. Research Method**

The type of research used in this study is quantitative research with a comparative method. According to Astusi et al. (2021: 11), the comparative method involves using numerical data from financial statements and comparing them with data from previous years financial statements.

The researchers utilized secondary data for this study, which was gathered directly from the Regional Revenue Agency of West Java Province, the [opendata.jabarprov.go.id](http://opendata.jabarprov.go.id) website, and the [jabar.bps.go.id](http://jabar.bps.go.id) website. The population for this study included all 34 districts and cities within West Java Province.

The researchers used documentation and literature study as data collection techniques. The data processing method uses Statistical Package for the Social Sciences (SPSS) software for data processing. Data management techniques included calculating Motor Vehicle Tax realization, assessing Motor Vehicle Tax contribution to West Java Province Original Revenue, conducting descriptive statistical tests, classical assumption tests, and outlier tests.

Descriptive statistics are a data analysis technique that provides information on the mode, median, mean, decile, percentile, standard deviation, percentage, maximum value, and minimum value of a dataset

(Saat & Mania, 2020: 111). The classical assumption test in this study uses the Kolmogorov-Smirnov test, where a significance value greater than 0.05 indicates normality distribution, while a significance value less than 0.05 indicates non-normality distribution (Sugiyono & Agus, 2017: 321). An outlier test is conducted to identify unique cases or data that have significantly different characteristics from other observations, such as extreme values, for a single variable or a combination of variables (Ghozali, 2018: 41).

The study will employ the Wilcoxon test for hypothesis testing. The aim of the Wilcoxon test is to identify whether there is a significant difference between the means of two paired samples. This test is a non-parametric statistical test, which means it does not require normally distributed data. The Wilcoxon test is an alternative to the Paired Sample T test, which is used when research data is not normally distributed (Sugiyono, 2017). A significance level of 0.05 ( $\alpha = 0.05$ ) will be used to make decisions. If the value of asymp. Sig. (2-tailed) is less than 0.05,  $H_1$  will be accepted, and if the value is greater than 0.05,  $H_1$  will be rejected.

### 3. Results and Discussion

#### Result

The rate of accomplishment for the Motor Vehicle Tax is determined by comparing the actual revenue collected from the tax to the predetermined target, and multiplying the resulting figure by 100%. This calculation can be expressed using the following formula:

$$\text{Motor Vehicle Tax Achievement} = \frac{\text{Realization}}{\text{Target}} \times 100\%$$

- a. Motor vehicle tax achievements before the Covid-19 pandemic for the 2018-2019 period

This statement presents information regarding the achievement of the Motor Vehicle Tax in West Java Province prior to the onset of the Covid-19 pandemic, specifically during the period spanning from 2018 to 2019.

Table 1. Motor vehicle tax achievements before the Covid-19 pandemic for the 2018-2019 period

No	Region	2018 (In Million)		%	2019 (In Million)		%
		Target	Realization		Target	Realization	
1	Bogor Regency	583.072	623.538,9	107%	662.029	690.464,1	104%
2	Bogor City	274.154	287.438,2	105%	298.180	306.836,6	103%
3	Sukabumi City	55.517	580.243,3	105%	61.184	64.168,2	105%
4	Sukabumi Regency I Cibadak	109.993	116.681,2	106%	125.994	129.302,2	103%
5	Sukabumi Regency II Pelabuhan Ratu	44.565	48.307,9	108%	50.684	53.943,2	106%
6	Cianjur Regency	136.351	146.570,7	107%	158.309	162.411,3	103%
7	Karawang Regency	309.415	324.939,0	105%	359.847	362.414,7	101%
8	Purwakarta Regency	104.832	110.692,6	106%	120.713	122.230,2	101%
9	Subang Regency	115.264	125.050,4	108%	137.652	142.719,3	104%
10	Cirebon City	106.829	109.239,5	102%	110.514	115.931,7	105%
11	Cirebon Regency I Sumber	150.743	158.853,5	105%	171.071	174.364,5	102%
12	Cirebon Regency II Ciledug	58.381	63.117,7	108%	68.775	70.112,8	102%
13	Indramayu Regency I	106.183	114.211,5	108%	122.027	126.549,4	104%
14	Indramayu Regency II Haurgeulis	41.721	44.531,4	107%	48.526	49.458,1	102%
15	Kuningan Regency	90.581	97.260,0	107%	104.169	106.326,0	102%
16	Majalengka Regency	97.503	103.650,7	106%	111.472	113.581,8	102%
17	Bandung City I Pajajaran	414.034	421.693,3	102%	453.124	441.305,0	97%
18	Bandung City II Kawalayaan	423.572	433.176,0	102%	460.088	448.649,3	98%
19	Bandung City III Soekarno Hatta	370.883	380.262,1	103%	411.733	405.452,0	98%
20	West Bandung Regency	241.324	250.685,1	104%	258.049	271.245,6	105%
21	Bandung Regency I Rancaekek	187.724	198.391,3	106%	215.271	217.828,9	101%
22	Bandung Regency II Soreang	205.854	217.220,8	106%	233.811	238.853,0	102%
23	Sumedang Regency	82.243	86.929,5	106%	93.558	95.433,5	102%
24	Garut Regency	115.693	123.637,5	107%	133.053	135.827,7	102%
25	Tasikmalaya City	86.086	91.537,3	106%	96.010	98.355,9	102%
26	Tasikmalaya Regency	77.388	82.173,8	106%	90.353	90.740,6	100%
27	Ciamis Regency	73.269	78.000,7	106%	80.971	84.611,7	104%

28	Pangandaran Regency	23.453	25.167,6	107%	26.509	27.533,0	104%
29	Cimahi City	143.997	149.530,6	104%	160.415	160.470,1	100%
30	Banjar City	18.090	19.165,6	106%	19.865	20.780,2	105%
31	Depok City I	397.390	419.661,9	106%	440.557	449.186,5	102%
32	Depok City II Cinere	204.516	217.714,7	106%	227.869	233.699,9	103%
33	Bekasi City	1.005.563	1.054.526,7	105%	1.088.917	1.129.284,0	104%
34	Bekasi Regency	724.159	759.246,2	105%	833.220	834.142,3	100%
Total		7.180.342	7.540.828,2	105%	8.034.519	8.174.213,0	102%

Source: Bapenda Provinsi Jawa Barat & [opendata.jabarprov.go.id](http://opendata.jabarprov.go.id).  
Processed data, 2023.

Based on the above table, it is evident that the Motor Vehicle Tax achievement rate in all 34 districts/cities of West Java Province has exceeded the predetermined target. Notably, the highest achievement rate was recorded in 2018, reaching 108% in districts such as Sukabumi Regency II Pelabuhan Ratu, Subang Regency, Cirebon Regency II Ciledug, and Indramayu Regency. Conversely, the lowest Motor Vehicle Tax achievement rate in 2018 was 102% in Cirebon Regency, Bandung City I Padjajaran, and Bandung City II Kawalayaan. As a result, the overall achievement rate for Motor Vehicle Tax in West Java Province during 2018 was 105%, exceeding the set target by 5%.

The data from 2019 shows that although the Motor Vehicle Tax achievement rate in all 34 districts/cities in West Java Province was reported, there were a few cities that fell short of reaching the predetermined target. Specifically, this included Bandung City I Pajajaran, Bandung II Kawalayaan, and Bandung III Soekarno Hatta. The highest achievement rate for the Motor Vehicle Tax in 2019 was recorded in Sukabumi Regency II Pelabuhan Ratu, at 106%. Conversely, the lowest achievement rate for the Motor Vehicle Tax in 2019 was 97%, which was reported in Bandung City I Pajajaran. As a result, the overall achievement rate for the Motor Vehicle Tax in West Java Province during 2019 was 102%, exceeding the set target by 2%.

Based on the table provided, it is evident that the achievement rate for Motor Vehicle Tax receipts has decreased by 3% from 2018 to 2019. On average, the revenue collected from Motor Vehicle Tax for the 2018-2019 period was 103.5%.

b. Motor vehicle tax achievements during the Covid-19 pandemic for period 2020-2021 period

This statement presents information regarding the achievement of the Motor Vehicle Tax in West Java Province during the period of the Covid-19 pandemic, specifically spanning from 2020 to 2021.

Table 2. Motor vehicle tax achievements during the Covid-19 pandemic for period 2020-2021 period

No	Region	2021 (In Million)		%	2021 (In Million)		%
		Target	Realization		Target	Realization	
1	Bogor Regency	934.612,5	632.683,9	68%	663.966,7	696.677,5	105%
2	Bogor City	360.239,2	283.571,3	79%	292.200,7	306.748,0	105%
3	Sukabumi City	77.271,3	58.520,2	76%	59.888,9	62.576,0	104%
4	Sukabumi Regency I Cibadak	175.180,1	117.778,1	67%	122.644,7	127.470,5	104%
5	Sukabumi Regency II Pelabuhan Ratu	76.177,6	48.091,0	63%	50.231,5	50.799,6	101%
6	Cianjur Regency	210.008,5	145.381,3	69%	152.674,6	157.062,5	103%
7	Karawang Regency	485.339,3	336.207,0	69%	348.413,0	367.815,2	106%
8	Purwakarta Regency	165.730,3	111.645,6	67%	114.719,6	120.192,1	105%
9	Subang Regency	201.871,7	134.255,3	67%	138.422,5	144.342,6	104%
10	Cirebon City	135.296,2	107.208,7	79%	108.663,0	112.356,2	103%
11	Cirebon Regency I Sumber	224.610,5	164.456,1	73%	170.746,0	177.646,2	104%
12	Cirebon Regency II Ciledug	93.976,0	65.547,4	70%	67.844,5	69.457,5	102%
13	Indramayu Regency I	169.912,8	117.345,8	69%	120.822,4	124.865,9	103%
14	Indramayu Regency II Haurgeulis	70.511,2	45.661,3	65%	46.924,7	47.286,3	101%
15	Kuningan Regency	135.179,8	102.031,4	75%	104.691,5	108.157,3	103%
16	Majalengka Regency	146.837,8	107.713,7	73%	110.774,6	112.923,3	102%
17	Bandung City I Pajajaran	485.169,0	413.542,9	85%	416.785,7	427.935,6	103%
18	Bandung City II Kawaluyaan	492.673,4	420.448,8	85%	421.227,1	431.908,4	103%
19	Bandung City III Soekarno Hatta	446.612,9	382.450,7	86%	387.783,1	402.945,4	104%
20	West Bandung Regency	332.672,0	254.822,5	77%	263.314,6	272.140,2	103%
21	Bandung Regency I Rancaekek	271.339,2	206.471,7	76%	212.915,0	221.294,0	104%
22	Bandung Regency II Soreang	292.483,4	224.603,5	77%	232.273,6	241.943,9	104%

23	Sumedang Regency	122.280,6	89.785,2	73%	93.215,4	96.960,4	104%
24	Garut Regency	185.911,0	125.255,8	67%	129.766,1	134.657,4	104%
25	Tasikmalaya City	123.285,7	95.449,2	77%	97.550,4	100.957,3	103%
26	Tasikmalaya Regency	117.010,4	87.135,7	74%	90.444,8	93.350,4	103%
27	Ciamis Regency	107.781,9	81.788,9	76%	83.393,0	85.884,9	103%
28	Pangandaran Regency	36.569,1	26.925,0	74%	27.685,5	27.807,2	100%
29	Cimahi City	182.338,4	151.636,9	83%	154.825,9	159.646,6	103%
30	Banjar City	26.153,8	20.290,5	78%	20.766,5	21.290,1	103%
31	Depok City I	547.283,6	415.507,7	76%	432.194,8	451.743,3	105%
32	Depok City II Cinere	284.827,2	216.775,2	76%	226.630,2	236.833,1	105%
33	Bekasi City	1.340.842,2	1.046.653,7	78%	1.088.139,4	1.133.416,0	104%
34	Bekasi Regency	1.088.053,7	772.673,8	71%	808.013,3	852.948,9	106%
Total		10.146.042,3	7.610.315,8	75%	7.860.553,3	8.180.039,8	104%

Source: Bapenda Provinsi Jawa Barat & [opendata.jabarprov.go.id](http://opendata.jabarprov.go.id).  
Processed data, 2023

According to the data presented in the above table, the achievement rate for Motor Vehicle Tax in all 34 regencies/cities in West Java Province did not meet the predetermined target. The highest achievement rate for the Motor Vehicle Tax in 2020 was recorded in Bandung City III Soekarno Hatta, at 86%. In contrast, the lowest achievement rate was noted in the Sukabumi Regency II Pelabuhan Ratu, at 63%. Consequently, the overall achievement rate for Motor Vehicle Tax in West Java Province in 2020 was 75%, which was 25% below the set target.

The data for the year 2021 reveals that the achievement rate for Motor Vehicle Tax in all 34 regencies/cities in West Java Province exceeded the predetermined target. The regency of Karawang and Bekasi reported the highest achievement rate of Motor Vehicle Tax at 106%. On the other hand, Pangandaran Regency reported the lowest achievement rate of 100%. As a result, the overall achievement rate for Motor Vehicle Tax in West Java Province in 2021 was 104%, which was 4% higher than the set target.

Based on the table, there was a significant increase of 29% in the achievement of Motor Vehicle Tax revenue from 2020 to 2021. This improvement was attributed to the enhancement of revenue sources, particularly in the tax sector. The average revenue for Motor Vehicle Tax during the 2020-2021 period was 89.5%.

The contribution of Motor Vehicle Tax to Regional Original Revenue is obtained by calculating the Realization of Motor Vehicle Tax divided by the Realization of Regional Original Revenue multiplied by 100%, as the formula below:

$$\text{Contribution} = \frac{\text{Realization of of Motor Vehicle Tax}}{\text{Realization of Regional Original Revenue}} \times 100\%$$

The contribution of Motor Vehicle Tax to Regional Original Revenue was calculated by comparing the Realization of Motor Vehicle Tax to the Realization of Regional Original Revenue for each year from 2018 to 2021. As a result, the following contribution data was obtained.

Table 3. The contribution of Motor Vehicle Tax to Regional Original Revenue 2018-2021 period

Year	Realization Motor Vehicle Tax (in million)	Realization Regional Original Revenue (in million)	Contribution
2018	7.540.828,2	19.642.915,4	38,38%
2019	8.174.213,0	21.244.266,5	38,47%
2020	7.610.315,8	18.795.077,3	40,49%
2021	8.180.039,8	25.066.632,1	32,63%

Source: Processed data, 2023

The table shows that in 2018, the Motor Vehicle Tax contributed 38.38% to the overall Regional Original Revenue of West Java Province. Based on the predetermined criteria or indicators, the contribution of Motor Vehicle Tax to the Regional Original Revenue of West Java Province in 2018 is quite good.

In 2019, the Motor Vehicle Tax contributed 38.47% to the total local revenue of West Java Province. Judging from the predetermined criteria or indicators, it can be concluded that the Motor Vehicle Tax contributed to the Regional Original Revenue of West Java Province in 2019 is quite good

The third observation from the table is that in 2020, the Motor Vehicle Tax contributed 40.49% to the total Regional Original Revenue of West Java Province. Judging by the criteria or indicators set earlier, it can be concluded that the contribution of Motor Vehicle Tax to the Regional Original Revenue of West Java Province for the year 2020 is good.

The final data shows that the Motor Vehicle Tax contributed to the overall Regional Original Revenue of West Java Province in 2021 was 32.63%. According to the previously established criteria or indicators, it can be said that the contribution of Motor Vehicle Tax to the Regional Original Revenue of West Java Province for the 2021 period is quite good. As a

result, it can be concluded that the contribution of Motor Vehicle Tax to the Regional Original Revenue of West Java Province is satisfactory.

The outcomes of the statistical analysis have been displayed in the subsequent table:

Table 4. Statistical Analysis

<i>Descriptive Statistics</i>					
	N	Minimum	Maximum	Mean	Std. Deviation
PKB 2018-2021	136	63.13	108.49	96.3943	13.37527
PAD 2018-2021	136	.08	5.57	1.1034	1.11344
Valid N ( <i>listwise</i> )	136				

Source: The secondary data processed SPSS 25, 2023

The table displays the results of statistical tests conducted on the variable of Motor Vehicle Tax realization achievement before and during the Covid-19 pandemic. The sample size amounted to 136, with the lowest achievement value at 63.1% and the highest at 108.5%, yielding an average value of 96.4% and a standard deviation of 13.4%. These findings suggest that the average Motor Vehicle Tax revenue achievement before and during the Covid-19 pandemic is relatively high, as indicated by the proximity of the average and maximum values. However, the data variance is relatively large, as evidenced by the large difference between the average value and the standard deviation.

The variable of Motor Vehicle Tax contribution to Local Revenue before and during the Covid-19 pandemic is characterized by a range of 0.08% to 5.6%, with an average of 1.1% and a standard deviation of 1.1%. From the table, it can be inferred that the average contribution of Motor Vehicle Tax to Local Revenue before and during the Covid-19 pandemic is relatively low, as seen by the proximity of the average value to the minimum value. On the other hand, the variance in the data is relatively small, as seen by the proximity of the average value to the standard deviation.

The results of the normality test have been presented in the following table:

Table 5. Kolmogorov Smirnov Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		136
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	1.11301014
Most Extreme Differences	Absolute	.214
	Positive	.214
	Negative	-.176

Test Statistic	.214
Asymp. Sig. (2-tailed)	.000 <sup>c</sup>
Exact Sig. (2-tailed)	.000
Point Probability	.000
a. Test distribution is Normal.	
b. Calculated from data.	
c. Lilliefors Significance Correction.	

Source: The secondary data processed SPSS 25, 2023

The results of the normality test for the independent variable of Motor Vehicle Tax realization achievements before and during the Covid-19 pandemic in Table 13 indicate that the Exact Sig value (2-tailed) of 0.00 is less than 0.05. Based on the decision-making basis of the Kolmogorov-Smirnov normality test above, it can be concluded that the data is not normally distributed. Therefore, to address the abnormal data, testing was performed for the presence of outlier data, which are very extreme data points. In many cases, the presence of outlier data can interfere with the overall data and lead to biased conclusions (Singgih, 2017: 16). The following table displays the results of the normality test after testing for outliers:

Table 6. The Results of The Normality Test After Testing For Outliers

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		87
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.30927441
Most Extreme Differences	Absolute	.116
	Positive	.116
	Negative	-.075
Test Statistic		.116
Asymp. Sig. (2-tailed)		.006 <sup>c</sup>
Exact Sig. (2-tailed)		.180
Point Probability		.000
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Source: The secondary data processed SPSS 25, 2023

Hypothesis testing in this study was conducted using the Wilcoxon test which presents the results as follows:

Tabel 7. Wilcoxon Test Results

Ranks				
		N	Mean Rank	Sum of Ranks
Achievement Realization 2020-2021 - Achievement Realization 2018-2019	Negative Ranks	43 <sup>a</sup>	43.98	1891.00
	Positive Ranks	25 <sup>b</sup>	18.20	455.00
	Ties	0 <sup>c</sup>		
	Total	68		
Contribution of PKB to PAD 2020-2021 - Contribution of PKB to PAD 2018-2019	Negative Ranks	34 <sup>d</sup>	45.00	1530.00
	Positive Ranks	34 <sup>e</sup>	24.00	816.00
	Ties	0 <sup>f</sup>		
	Total	68		
a. Achievement Realization 2020-2021 < Achievement Realization 2018-2019				
b. Achievement Realization 2020-2021 > Achievement Realization 2018-2019				
c. Achievement Realization 2020-2021 = Achievement Realization 2018-2019				
d. Contribution of PKB to PAD 2020-2021 < Contribution of PKB to PAD 2018-2019				
e. Contribution of PKB to PAD 2020-2021 > Contribution of PKB to PAD 2018-2019				
f. Contribution of PKB to PAD 2020-2021 = Contribution of PKB to PAD 2018-2019				

Test Statistics <sup>a</sup>		
	Achievement Realization 2020-2021 - Achievement Realization 2018-2019	Contribution of PKB to PAD 2020-2021 - Contribution of PKB to PAD 2018-2019
Z	-4.387 <sup>b</sup>	-2.183 <sup>b</sup>
Asymp. Sig. (2-tailed)	.000	.029
a. Wilcoxon Signed Ranks Test		
b. Based on positive ranks		

Source: The secondary data processed SPSS 25, 2023

The Wilcoxon test results on the achievement of Motor Vehicle Tax realization in 2018-2019 and the achievement of Motor Vehicle Tax realization in 2020-2021 indicate that the Asymp. Sig value (2-tailed) is  $0.00 < 0.05$ , so  $H_1$  is accepted. This means that there is a significant difference between the achievement of Motor Vehicle Tax realization in 2018-2019 and the achievement of Motor Vehicle Tax realization in 2020-2021. The Wilcoxon test results on the contribution of Motor Vehicle Tax to Regional Original Revenue in 2018-2019 and the contribution of Motor Vehicle Tax to Regional Original Revenue in 2020-2021 show that the Asymp.Sig value (2-tailed) is  $0.029 < 0.05$ , so  $H_1$  is accepted. This means that there is a significant difference between the contribution of Motor Vehicle Tax in 2018-2019 and the contribution of Motor Vehicle Tax in 2020-2021.

## **Discussion**

Before the Covid-19 pandemic, Motor Vehicle Tax Revenue from 2018 to 2019 achieved and exceeded the target by 5% and 2%, respectively. However, during the Covid-19 pandemic, the Motor Vehicle Tax Revenue did not reach the set target in 2020, but managed to exceed it in 2021. The research reveals that the average Motor Vehicle Tax revenue for the 2018-2019 period was 103.5%, while the average Motor Vehicle Tax revenue for the 2020-2021 period during the Covid-19 pandemic was 89.5%. These results indicate a 14% difference in Motor Vehicle Tax revenue before and during the Covid-19 pandemic.

In 2020, the Motor Vehicle Tax revenue failed to meet its target due to the negative effects of the Covid-19 pandemic. This pandemic has had a significant impact on the financial state of the West Java Provincial Government, which has caused the main sector for regional tax revenue to not be able to generate sufficient tax deposits.

According to Rizky Zakaria's article titled "Optimizing Regional Original Revenue of West Java Province as an Effort to Realize Fiscal Independence", the negative impact of the Covid-19 pandemic on the West Java Provincial Government's revenue is caused by three factors. The first factor is the policy of limiting community activities to prevent the transmission of Covid-19. This policy was initiated through the determination of the factual status of the Covid-19 pandemic in Indonesia, which was regulated in Presidential Decree No. 24 of 2021, and the determination of the Covid-19 Public Health Emergency, which was regulated in Presidential Decree No. 11 of 2020.

The second factor that has caused the negative impact of the Covid-19 pandemic is the change in people's shopping patterns. Due to the pandemic, people have shifted to online shopping and e-commerce transactions, causing conventional stores to experience a decline in sales. This shift has resulted in a decrease in economic activity, affecting the economic resources of business actors who are not prepared to switch to online sales. These economic resources are usually used to fulfill tax obligations imposed by the West Java Provincial Government.

The third factor causing the negative impact of the Covid-19 pandemic is the decrease or disappearance of people's income. As a result of the restrictions on community and business activities, many business actors in West Java have laid off their employees to maintain business continuity during the pandemic. The reduced or loss of community income has caused a decline in people's purchasing power, which in turn has affected

the revenue of the tax sector and compliance with paying local taxes. Due to limited income, many people prioritize their household needs, leading to a decrease in their ability to pay taxes (Rizky Z, 2022).

The West Java Provincial Government has implemented three measures to optimize local revenue during the Covid-19 pandemic. One of these measures is the Triple Untung Plus program, which offers tax incentives through the reduction or exemption of motor vehicle taxes. The program, which was issued by the Governor of West Java on July 24, 2020, has three benefits for taxpayers. These benefits include exemptions from motor vehicle registration fees for second and subsequent deliveries, exemptions from motor vehicle tax fines for those who are in arrears, and exemptions from progressive rates on principal arrears for taxpayers who change their names. Additionally, the West Java provincial government provides discounts on vehicle tax rates ranging from 2% to 100%, subject to certain conditions and criteria.

The West Java Provincial Government has implemented policies and actions that have enabled Motor Vehicle Tax Revenue in 2021 to meet the target. One of these measures is the Triple Untung Plus program, which provides a solution to ease the burden on taxpayers. The program has helped reduce Vehicle Tax Arrears and increased the Regional Original Revenue generated from the Motor Vehicle Tax and Motor Vehicle Title Transfer Fees sectors. The program offers various benefits, such as the waiving of Vehicle Tax Fines, Second Vehicle Title Duties, and 5th Year Vehicle Tax Arrears, as well as discounts on Vehicle Taxes and New Vehicle Title Duties. This initiative has been well received by taxpayers in West Java, who have shown a positive response and high enthusiasm towards it, as reported on the [bapenda.jabarprov.go.id](http://bapenda.jabarprov.go.id) website.

The percentage of Motor Vehicle Tax's contribution to Local Revenue can be calculated by using the formula (Motor Vehicle Tax contribution = Realization of Motor Vehicle Tax/Realization of Local Revenue x 100%). The average contribution of Motor Vehicle Tax to Local Revenue during the 2018-2019 period before the Covid-19 pandemic was 38.5%. Based on this criterion, it can be concluded that the contribution of Motor Vehicle Tax to Local Revenue was satisfactory before the Covid-19 pandemic.

Meanwhile the average contribution of Motor Vehicle Tax to Local Revenue in the 2020-2021 period was 36.6%, which is slightly lower than the average contribution before the pandemic in the 2018-2019 period. However, despite the decrease of 1.9%, the contribution of Motor Vehicle Tax to Local Revenue during the pandemic is still considered good based on the predetermined criteria or indicators. This indicates that the

pandemic has not significantly affected the contribution of Motor Vehicle Tax to Local Revenue in West Java.

To determine whether there is a significant difference between Motor Vehicle Tax Revenue and its contribution to the Regional Original Revenue of West Java Province before and during the Covid-19 pandemic, the policies and actions implemented by the government to mitigate the impact of the pandemic must be taken into consideration. The aim is to identify effective policies that can optimize tax revenue, even during a pandemic. This will enable the provincial government of West Java to respond quickly and effectively to future economic downturns or similar events by implementing existing policies or improving them further.

#### **4. Conclusions**

From the research and discussion carried out on the comparison of Motor Vehicle Tax Revenue before and during the Covid-19 Pandemic and its contribution to Regional Original Revenue of West Java Province, the following conclusion can be drawn:

1. The Motor Vehicle Tax revenue for the 2018 and 2019 periods before the Covid-19 pandemic exceeded the set targets of 105% and 102%. However, during the Covid-19 pandemic for the 2020 and 2021 periods, the Motor Vehicle Tax revenue was 75% and 104%, respectively.
2. The average Motor Vehicle Tax revenue for the 2018-2019 period before the Covid-19 pandemic was 103.5%, whereas during the Covid-19 pandemic for the 2020-2021 period, the average Motor Vehicle Tax revenue was 89.5%. This clearly indicates a disparity in the Motor Vehicle Tax revenue before and during the Covid-19 pandemic, with a difference of 14%.
3. The contribution of Motor Vehicle Tax to Local Revenue of West Java Province was 38.4% in 2018 and 38.5% in 2019 before the Covid-19 pandemic, which is considered good according to the criteria. However, during the Covid-19 pandemic, the contribution of Motor Vehicle Tax to Local Revenue of West Java Province was 40.5% in 2020, which is also deemed good by the criteria. But, in 2021, it was 32.6%, which is considered quite good based on the criteria.
4. The average contribution of Motor Vehicle Tax to Local Revenue before the Covid-19 pandemic was 38.5% for the 2018-2019 period, which can be considered quite good based on the criteria. However, the average contribution of Motor Vehicle Tax to Local Revenue

before the Covid-19 pandemic was 36.6% for the 2020-2021 period, which can still be considered quite good according to the criteria, even during the Covid-19 pandemic.

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