Analysis of The Communication Policy of The North Sumatra Provincial Government In Increasing Regional Original Revenue (Pad) in The Motor Vehicle Tax Sector

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Abstract

This paper focuses on direct observation and in-depth analysis to explore various aspects of communication policies used by the North Sumatra Provincial Government to increase Regional Original Revenue (PAD). This study uses a qualitative descriptive approach. This research occurred at the North Sumatra Provincial Government Headquarters on Jalan Diponegoro No. 30, Madras Hulu, Medan Polonia District, Medan City, North Sumatra. This research lasted for a duration of three months, starting from February 2024 to April 2024. Data sources refer to sources where research data is obtained directly or indirectly. The data collection uses non-participatory observation, semi-structured interviews, and documentation studies; through triangulation techniques, researchers can confirm the correctness of the findings by comparing and verifying various data sources. The results of the study show that the communication strategy of the North Sumatra Provincial Government to increase public understanding of the importance of paying Motor Vehicle Tax (PKB) is carried out through an integrative and inclusive approach. Second, the friendly and professional service at Samsat's offices creates a positive experience that encourages taxpayer compliance. Third, the community is invited to dialogue through participatory education in schools, villages, and public forums to understand the importance of PAD's contribution. Fourth, collaboration between agencies ensures consistent message delivery and educational law enforcement so that the public is more motivated to obey without feeling intimidated.

Meanwhile, the Islamic communication approach applied by the North Sumatra Provincial Government in increasing awareness of paying Motor Vehicle Tax (PKB) refers to the principles of Qaulan Sadiidan (right words), Qaulan Layyinan (gentle words), Qaulan Ma'rufan (good words), and Qaulan Balighan (adequate words). The obstacles faced by the North Sumatra Provincial Government (North et al. Government) in informing the Motor Vehicle Tax (PKB) policy to the public include aspects of transparency, technology, geography, communication, tax education, coordination between agencies, law enforcement and communication disruptions due to language barriers and technological infrastructure.

I. Introduction

Regional Original Revenue (PAD) is one of the main components of the regional financial structure that supports development and public services. In the context of regional autonomy, PAD symbolizes local government's fiscal independence, which provides flexibility in managing resources and development priorities. The role of PAD as the primary source of regional revenue allows local governments to increase capital expenditure, which has a direct impact on economic growth (Apriana & Suryanto, 2010; Yovita & Utomo, 2011)Thus, PAD is not only a source of funding but also an important instrument for achieving sustainable development goals.

Regional Original Revenue (PAD) in North Sumatra Province shows significant dynamics, especially from the contribution of regional taxes such as motor vehicle, hotel, and restaurant taxes. Motor vehicle taxes are the primary source that significantly influences the increase in PAD. Research by (Harefa & Tampubolon, 2021)Confirms that revenue from motor vehicle taxes significantly impacts North Sumatra's PAD.

Motor vehicle tax is one of the main pillars of Regional Original Revenue (PAD) in North Sumatra Province. From 2020 to 2023, this sector accounted for around 40% of the province's total PAD, as reported by the North Sumatra Regional Revenue Agency (Bapenda). This significant contribution makes motor vehicle tax a top priority in the PAD improvement strategy. Provincial governments have implemented intensification and extensification policies to ensure increased revenues from the sector, focusing on improving taxpayer compliance and expanding the tax base. (Harefa & Tampubolon, 2021).

One of the strategic steps is the modernization of the motor vehicle tax payment system. The government has adopted an online payment system to make it easier for taxpayers to carry out their obligations. According to research by (Fahrizal et al., 2024)The implementation of this digital-based payment system has increased administrative efficiency and community satisfaction with paying taxes. With better accessibility, this system also encourages increased taxpayer compliance, directly impacting the increase in PAD from the motor vehicle tax sector.

In addition to modernization, socialization and community education are important parts of the government's strategy. Through various media outlets, the campaign aims to increase public awareness of the importance of motor vehicle taxes for infrastructure development and public services. Research shows that increasing public understanding of tax benefits positively correlates with tax compliance. By increasing taxpayer participation through an educational approach, the North Sumatra government has strengthened the PAD revenue base from this sector. (Faturrochman & Yaasiin, 2024; Julianti, 2024; Zega et al., 2024).

Tax incentives are also adequate for increasing revenue from motor vehicle taxes. The government provides discounts and eliminates fines for taxpayers who pay on time. This policy has successfully encouraged people to fulfill their obligations without delay, as evidenced by the increase in timely tax payments during the policy implementation period. These incentives increase regional revenues and create a better relationship between the government and the community. (Harefa & Tampubolon, 2021).

Collaboration between the government and the community is an important element in supporting the success of this policy. By improving service quality and transparency, the government is trying to build public trust in managing motor vehicle taxes. This tax is not only the primary source of income but also reflects the collective awareness of the community in supporting regional development. Through various comprehensive policies and active community participation, motor vehicle taxes are projected to remain the main contributor to the PAD of North Sumatra Province. (Safira & Yafiz, 2022)However, one of the main problems in increasing Regional Original Revenue (PAD) through motor vehicle taxes in North Sumatra Province is the lack of optimal government communication to socialize the tax's importance to the community.

Although the modernization of the payment system has been implemented, public awareness regarding the role of motor vehicle taxes in supporting regional development is still uneven. Research (Agussani & Nasution, 2023) shows that many people do not understand the direct impact of taxes on the quality of public services, so the level of tax compliance still needs to be improved. Therefore, a more effective and directed

government communication strategy is needed to build public understanding.

Motor vehicle tax education campaigns through various media often do not reach all levels of society equally, especially in rural areas. This is due to the lack of adaptation of communication strategies to the social and cultural conditions of the local community. Yusuf (2023) noted that an in-inclusive communication approach results in an information gap between urban and rural areas, ultimately affecting PAD receipts from this sector.

This indicates the need for a more personal and participatory communication strategy to increase collective awareness of the obligation to pay taxes. (Harefa & Tampubolon, 2021) Highlight that a less interactive communication approach often reduces the effectiveness of tax incentive programs.

The government's communication policy supporting the increase in PAD through motor vehicle taxes during 2020-2023 has not been comprehensively evaluated. (Amboasse et al., 2023; Lastri & Akbar, 2023). This results in ineffective communication programs designed to improve tax compliance. Continuous evaluation is vital in communication policies to ensure the strategies implemented are relevant to social dynamics and community needs. Therefore, an in-depth analysis of government communication policies is important to ensure that the strategies designed can sustainably increase the contribution of motor vehicle taxes to PAD. (Budianto & Ghanistyana, 2024; Mulyawan, 2024).

2. Research Method

This study uses a qualitative descriptive approach to investigate, analyze, and describe phenomena related to the communication policy of the North Sumatra Provincial Government (Albi & Johan, 2018; Ardiansyah et al., 2023; Hasibuan et al., 2022). By adopting a qualitative approach, this study focuses on direct observation and in-depth analysis to explore various aspects of communication policies used by the North Sumatra Provincial Government to increase Regional Original Revenue (PAD). This research occurred at the North Sumatra Provincial Government Headquarters on Jalan Diponegoro No. 30, Madras Hulu, Medan Polonia District, Medan City, North Sumatra. This research lasted for a duration of three months, starting from February 2024 to April 2024. Data

sources refer to sources where research data is obtained directly or indirectly. The data collection uses non-participatory observation, semi-structured interviews, and documentation studies; through triangulation techniques, researchers can confirm the correctness of the findings by comparing and verifying various data sources.

3. Results and Discussion

North Sumatra Provincial Government's Communication Strategy in Providing Understanding of the Importance of Paying Motor Vehicle Tax

Regional Original Revenue (PAD) is the main instrument in supporting the fiscal independence of a region. (Manek & Badrudin, 2017; Yasin, 2020; Zakaria & Dede, 2022)Ahmad Yamin, Head of Regional Revenue Management, stated that the increase in PAD allows local governments to finance development needs without relying entirely on transfer funds from the central government. The stable and increasing PAD shows the capacity of local governments to manage the potential of local resources effectively. This fiscal independence also impacts improving people's welfare by developing better infrastructure, education, and health.

Through optimizing regional taxes, such as the Motor Vehicle Tax (PKB), the government can plan development more flexibly and on target. (Amir, 2024; Rahayu Mulya et al., 2024)Therefore, efforts to increase PAD need to be supported by adaptive policies and efficient services so that taxpayers are more compliant. Fakhrudin Ritonga, Head of Regional Revenue Information System Management, emphasized the importance of using technology to maximize PAD revenue. Implementing an integrated information system can speed up the administrative process and increase the transparency of regional tax management.

E-Samsat and Mobile Samsat services make it easier for people to pay motor vehicle taxes, which contributes significantly to PAD. (Darmawan et al., 2018; Hertiarani, 2016). This digital system also minimizes corrupt practices and increases public service accountability. Fakhrudin added that good management of information systems increases efficiency and builds public trust in local governments. With increasing trust, public participation in paying taxes tends to be higher, which ultimately positively impacts PAD revenues.

Sofian Romi Wandy, Head of UPTD Pependa North Medan, revealed that efforts to improve PAD require a direct approach to the community. Socialization and education about the importance of paying taxes must be carried out intensively to increase collective awareness. This approach effectively reduces tax arrears, which has been the main challenge in PAD revenue. Sofian also mentioned that the tax whitening program is one of the successful strategies in increasing taxpayer compliance.

This program not only eases the burden on the community but also increases regional income in the short term. With good collaboration between the government and the community, PAD revenues can continue to increase sustainably. Reyfisien Siregar, Head of UPTD Pependa South Medan, highlighted the importance of responsive and efficient services in tax collection. Good service encourages taxpayer satisfaction, which impacts tax compliance.

Reyfisien emphasized that improving the quality of service at the Samsat office through a friendly and professional approach can simplify the tax administration process. This also creates a positive image of the local government so that the community is more proactive in fulfilling its obligations. In addition, the increase in PAD through PKB can be used to finance the repair of public facilities, such as highways, which are directly felt by the community. With good service, the tax collection process becomes more effective and efficient.

Suryo, Head of Operations of Jasa Raharja, emphasized that a strong PAD allows local governments to improve public services, especially in transportation safety. Part of the PKB revenue is allocated to support traffic safety programs and insurance protection for the community. With adequate PAD, these programs can run optimally and provide better protection for road users. Suryo stated that increasing PAD through motor vehicle taxes not only has an impact on revenue but also on improving people's welfare and safety.

This shows that PAD plays an important role in creating a safer and more comfortable environment for the community. J. Ritonga, Head of STNK Dirlantas Poldasu, underlined that increasing PAD through PKB requires synergy between related institutions. Collaboration between the Regional Revenue Office, the Police, and Jasa Raharja is needed to ensure the

tax collection process runs smoothly. Ritonga stated that the administrative control of motor vehicles, such as eliminating unsuitable vehicles, can improve the accuracy of tax data.

The accuracy of this data is important to maximize the potential for regional tax revenue. With good synergy, obstacles in tax collection can be minimized so that PAD revenue increases. Regional fiscal independence through PAD provides flexibility in designing development policies. Ahmad Yamin emphasized that the high PAD allows the region to develop innovative programs that suit local needs. Regions with large PAD tend to be more adaptive in handling urgent issues, such as disaster management and poverty alleviation.

In addition, a strong PAD also reflects the effectiveness of managing local economic potential, such as the trade, tourism, and service sectors. Stable PAD revenue is highly dependent on the level of taxpayer compliance. Reyfisien Siregar stated that tax education and socialization must be carried out consistently to build sustainable tax awareness. This socialization program must cover all levels of society to widen the understanding of tax obligations.

With a good understanding, taxpayer compliance can increase significantly. Sofian Romi Wandy added that innovation in tax services must continue to be improved to meet public expectations. Technology-based services are the key to simplifying the tax payment process. Innovations such as online payments and mobile applications for tax services make people more comfortable and efficient in paying taxes. Thus, the potential for PAD revenue can be maximized. Fakhrudin Ritonga highlighted that transparency in managing PAD is important in increasing public trust.

This transparency can be achieved through transparent and accountable reporting on using tax funds. When people know that the taxes paid are used for development, they tend to be more compliant and supportive of government policies. Suryo emphasized that synergy between agencies in PAD management must continue to be strengthened. This collaboration ensures that the tax collection process runs effectively and that obstacles can be resolved quickly. With good synergy, PAD receipts will be more optimal and sustainable.

The Motor Vehicle Tax (PKB) plays a strategic role in contributing to North Sumatra's Regional Original Revenue (PAD) (Siregar, 2009). Ahmad Yamin, Head of Regional Revenue

Management, emphasized that PKB's contribution during 2020-2023 experienced a significant upward trend. In 2020, PKB's contribution to PAD reached 35.84%; in 2023, it will increase to 39.50%. This increase reflects the high potential for regional revenue from the motor vehicle sector. Ahmad emphasized that PKB optimization can strengthen regional fiscal independence so North Sumatra is not too dependent on transferring funds from the central government.

With PKB's significant contribution, the regions have more flexibility in designing and financing development programs. The government's strategy to increase the effectiveness of tax collection, such as through service innovation, also supports this increase in contribution. Fakhrudin Ritonga, Head of Regional Revenue Information System Management, highlighted the importance of digitalization in increasing PKB revenues. Implementing the E-Samsat system makes it easier for taxpayers to pay vehicle taxes online. Fakhrudin explained that this service increases efficiency and transparency in the tax payment process.

With easy access to payments, taxpayer compliance has also increased. E-Samsat not only makes it easier for people in urban areas but also reaches areas far from Samsat offices. The effectiveness of this system can be seen from the 10% increase in PKB revenue compared to conventional methods. Fakhrudin also noted that the use of technology minimizes revenue leakage due to corrupt practices. With digitalization, local governments can manage the potential of PKB more effectively and accountably, supporting the sustainable improvement of PAD.

Sofian Romi Wandy, Head of UPTD Pependa North Medan, stated that service innovations such as Samsat Roving effectively increase PKB revenue. This service is designed to make paying taxes more manageable for people in remote areas. Sofian revealed that with the existence of Samsat Mobile, taxpayers no longer need to travel far to fulfill their tax obligations. These services have contributed to improving tax compliance in hard-to-reach regions. In addition, this approach reduces tax arrears, which have been a significant obstacle to PKB revenue.

With a pick-up service strategy such as Samsat Roving, the local government can optimize PKB revenues, ultimately strengthening PAD's contribution. Reyfisien Siregar,

Head of UPTD Pependa South Medan, emphasized the importance of improving the quality of service in PKB collection. He says fast, transparent, and friendly service significantly increases taxpayer satisfaction. When public services run well, people are more encouraged to pay taxes on time. Reyfisien noted that the increase in taxpayer satisfaction has a direct impact on increasing PKB revenue.

Suryo stated that the sustainability of these programs depends on the consistency of PKB revenues. With the increase in the number of motor vehicles every year, the opportunity to increase PKB revenue is getting more significant. J. Ritonga, Head of STNK Dirlantas Poldasu, highlighted the importance of law enforcement and the orderly administration of motor vehicles in increasing PKB revenue. Regulation of vehicles that do not pay taxes and socialization about the importance of paying taxes is key to increasing compliance. Ritonga explained that strict action against violators can increase public awareness to pay taxes on time. With increased compliance, PKB revenue can also be optimized.

Ritonga also suggested a synergy between the police, revenue offices, and related institutions to maximize motor vehicle tax revenue potential. The trend of increasing the number of motorized vehicles in North Sumatra significantly impacts PKB revenues. Statistical data shows that vehicles increased from 1.2 million units in 2020 to 1.4 million in 2023. This increase provides a great opportunity for local governments to increase PAD revenues from the PKB sector. Ahmad Yamin stated that an effective tax collection strategy is needed to make the most of this potential.

Based on the growing number of vehicles, local governments must ensure that the tax administration process runs smoothly and efficiently. The motor vehicle tax whitening program is also an effective strategy for increasing PKB revenues. Sofian Romi Wandy explained that this program allows taxpayers to pay off arrears without being fined. The bleaching program has increased taxpayer compliance by up to 20% in several regions of North Sumatra. In addition to easing the burden on the community, this program helps local governments reduce the amount of tax arrears. With a regular whitening program, PKB revenue can remain stable and continue to increase.

Fakhrudin Ritonga emphasized the importance of tax education in increasing public awareness. Consistent socialization programs can increase taxpayers' knowledge about their obligations. With a good understanding, people tend to be more obedient in paying motor vehicle taxes. This education is also important to reduce the high tax arrears in some regions. Fakhrudin suggested that socialization be carried out through various media, including social media, to reach more people.

Reyfisien Siregar stated that sanctions for non-compliant taxpayers are also needed to increase PKB revenues. Strict sanctions can be a tool to encourage taxpayer compliance. However, sanctions must be balanced with reasonable and transparent service to treat the public fairly. With a combination of education, quality services, and the implementation of sanctions, PKB's contribution to PAD can continue to be increased.

North Sumatra Provincial Government's Islamic Communication Approach in Conveying Information to the Community

The North Sumatra Provincial Government's communication strategy to increase awareness of paying Motor Vehicle Tax (PKB) aligns with Islamic communication principles, especially qaulan sadiidan (the right words). Honesty and clarity in communication play an important role in building public trust in the government. When information about tax policies is conveyed transparently and accurately, people feel valued and involved in the development process. Honest submissions about the benefits of the Motor Vehicle Tax (PKB), such as improved road infrastructure, education, and transportation safety, reinforce people's confidence that their taxes are used appropriately.

Digital technology, such as E-Samsat, highlighted by Fakhrudin Ritonga, reflects the principle of efficient and transparent communication. Islamic communication also teaches the importance of honesty in conveying information appropriately. With a transparent system, revenue leakage due to corruption can be minimized. Digital technology ensures that information about PKB payments can be accessed quickly, helping people pay taxes correctly and on time. Sofian Romi Wandy's participatory education approach, applied through dialogue in villages and schools, reflects the principle of qaulan laying (gentle words).

A gentle and persuasive communication approach effectively conveys tax messages to the public, especially in building awareness of the importance of paying Motor Vehicle Tax (PKB). Through friendly and understanding dialogue, the community feels appreciated and not depressed, so they are more open to listening to explanations about tax obligations and their benefits for regional development. This approach also creates an interactive atmosphere that allows the public to submit questions or complaints from the public. The improvement of the quality of friendly service at the Samsat office by Reyfisien Siregar shows the application of the principle of qaulan ma'rufan (good words).

In the context of socializing the benefits of PKB for transportation safety, communication is carried out using the principle of qaulan balagan (adequate words). This principle refers to communication that is right on target and has a positive impact. According to the principle of qaulan balagan (adequate words), effective communication is also the key to socializing the benefits of PKB, where communication that imprints on the audience's soul is essential to create behavioral change. The North Sumatra Provincial Government conveyed a message about the importance of PKB for transportation safety and insurance through targeted programs. With effective communication and positive impact, the public can understand the urgency of the policy and be more proactive in fulfilling its obligations. This shows how the principles of Islamic communication can strengthen public policy and build sustainable awareness.

On the other hand, the friendly and professional service at the Samsat office reflects an attitude of respecting and treating taxpayers fairly, thus creating a positive experience that increases motivation to pay taxes obediently. In addition, using digital technology such as E-Samsat ensures easy and efficient access to payment information, minimizes revenue leakage, and strengthens transparency. With effective and targeted communication, the community is increasingly aware of the importance of paying PKB and supporting government policies, which ultimately encourages sustainable regional development.

Obstacles of the North Sumatra Provincial Government in Informing the Public of Motor Vehicle Tax Policy

The North Sumatra Provincial Government (North et al. Government) faces several obstacles in delivering the Motor Vehicle Tax (PKB) policy, which has a significant impact on optimizing Regional Original Revenue (PAD). One of the main obstacles is the low transparency of the use of PKB funds, as revealed by the lack of clarity in the management of tax funds, which triggers public distrust. The principles of transparency and accountability are crucial to show that taxes are used for infrastructure development, such as roads and bridges. With good transparency, public trust in government policies can increase, encouraging compliance with PKB payments.

Technological barriers have also exacerbated this situation, highlighting the limited internet access in remote areas that prevent digital services such as E-Samsat from being used optimally. This digital service is important to simplify the tax payment process. Adequate technological infrastructure support is urgently needed to expand access to PKB policy information to all levels of society, especially in remote areas. In addition, geographical barriers are also a significant challenge. The vast and diverse geographical terrain of North Sumatra makes disseminating information on PKB policies difficult. Remote areas are often tricky for Samsat services to reach—limited access to technology and geographical barriers cause communication disruption or noise in information delivery.

The language barrier also worsens the delivery of PKB policies. Highlight the importance of using local languages to minimize misunderstandings. Communication that considers cultural and linguistic aspects is more effective. Delivering policy information in regional languages can increase understanding and build public trust in areas with cultural diversity.

The lack of tax education from an early age is also a factor that affects low public compliance. Suggest integrating tax education into school curricula to build awareness early. (Lastri & Akbar, 2023; Syadat et al., 2022)Internal communication barriers in government agencies worsen coordination in implementing PKB policies. Good coordination can reduce public confusion and ensure that PKB policies run smoothly. Uneven law enforcement between cities and villages creates a perception of injustice in the community. In addition, an educational approach to tax raids can help the public understand the importance of tax compliance.

The North Sumatra Provincial Government needs to implement a transparent communication policy to increase the effectiveness of policy delivery. Periodic reporting related to using PKB funds can build a positive relationship between the government and the community. (Hardini et al., 2024). A persuasive communication approach also needs to be applied to improve public understanding. Collaboration between agencies is the key to the successful delivery of PKB policies. (Robbins & Stephen, 1994) Emphasized the importance of synergy between agencies to ensure policies are delivered without distortion. Good coordination between the Regional Revenue Office, the police, and Jasa Raharja will ensure that PKB policies are socialized effectively and consistently to the community.

The feedback mechanism from the community is also important in improving communication strategies. (Kraft & Furlong, 2020) Stated that regular policy evaluations can improve the effectiveness of information delivery. By listening to public input, the government can adjust communication policies to be more effective and meet public needs.

Geographical barriers can be overcome by increasing the Mobile Samsat fleet and using information technology. Sofian Romi Wandy suggested adding mobile services to reach remote areas. Adequate technological infrastructure, such as village internet access, will also support the equitable dissemination of PKB policy information. Using local languages and an inclusive approach are key to success in cross-cultural communication.

(Tompkins, 2009) Emphasizes that effective communication must pay attention to the cultural background of the message's recipient. Delivering PKB policies in local languages will help overcome language barriers and improve public understanding. Information technology such as E-Samsat needs to be improved to make it more accessible to the public. Modern communication policies must address information imbalances by expanding access to technology. Digital education for rural communities is also needed to ensure they can use these services. (Mustari, 2023; Qorib, 2024; Wangke, 2021).

By applying the principles of transparency, adaptive communication, and coordination between agencies, the North Sumatra Provincial Government can overcome obstacles in informing PKB policies. An effective communication strategy will increase public understanding and compliance, support sustainable regional development, and optimize the motor vehicle tax sector's PAD.

4. Conclusion

Based on the results of this study, the researcher draws the following conclusions: First, the communication strategy of the North Sumatra Provincial Government in increasing public understanding of the importance of paying Motor Vehicle Tax (PKB) is carried out through an integrative and inclusive approach. Information transparency builds public trust by clearly explaining the benefits of taxes for infrastructure development, education, and health—the use of technology such as E-Samsat and Mobile Samsat services. Second, the friendly and professional service at Samsat's offices creates a positive experience that encourages taxpayer compliance. Third, through participatory education in schools, villages, and public forums, the community is invited to dialogue to understand the importance of their contributions.

Inter-agency collaboration ensures consistent messaging and educative law enforcement so that people are more motivated to obey without feeling intimidated. Meanwhile, the Islamic communication approach applied by the North Sumatra Provincial Government in increasing awareness of paying Motor Vehicle Tax (PKB) refers to the principles of Qaulan Sadiidan (right words), Qaulan Layyinan (gentle words), Qaulan Ma'rufan (good words), and Qaulan Balighan (adequate words). The obstacles faced by the North Sumatra Provincial Government (North et al. Government) in informing the public about the Motor Vehicle Tax (PKB) policy include transparency, technology, geography, communication, tax education, coordination between agencies, and law enforcement.

The low transparency of using PKB funds triggers public distrust. At the same time, limited internet access and rugged geographical terrain hinder the spread of information and digital services such as E-Samsat. Communication disruptions due to language barriers and limited technological infrastructure further exacerbate the situation, resulting in noise in policy delivery. The lack of early tax education and inefficient public services also reduce people's motivation to comply with tax obligations. Weak coordination between agencies and uneven law enforcement create a perception of injustice that lowers compliance.

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