

Diálogos

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Coordination of the Government of Serdang Bedagai District with Pratama Tebing High Tax Service Office in Optimization of Central Tax Revenue

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Abstract: Taxes are needed to finance government operations, both central and local governments. The coordination between the Serdang Bedagai Regency Government and the Tebing Tinggi KPP Pratama is very much needed to optimize the central tax. This study aims to analyze the coordination of the Directorate General of Taxes and the Government of Serdang Bedagai Regency. This study uses a descriptive qualitative research approach. The main informants were the Regent, the Chair of the DPRD, the Head of the OPD, the OPD Treasurer and the Village Head. The results of the research on the coordination of DGT with the Serdang Bedagai Regency Government have not gone well because there is no Regent Regulation specifically regulating coordination in optimizing central tax revenues, it has not been formally made in the form of a Cooperation Agreement (PKS) as a basis for synchronizing activities, not yet supported by an information system. Local government and KPP Pratama technology have not been integrated. The intensification and extensification activities have not gone well. Supervision of the Treasurer has not been carried out effectively. The exchange of data and information between the local government and KPP Pratama has not been effective.

Keywords: Coordination, Optimization, Tax.

INTRODUCTION

Taxes are a very strategic and reliable source of state revenue today in Indonesia. Taxes are needed to finance government operations, both central and local governments. Most of the revenue from the State Revenue and Expenditure Budget (APBN) comes from taxes.

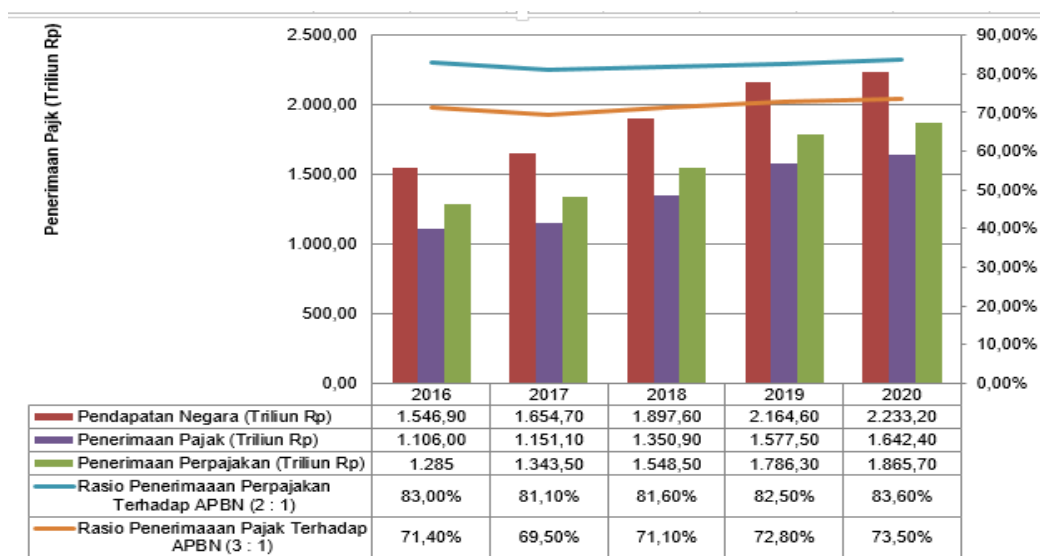


Figure 1. Graph of Tax Revenue Contribution to the 2016-2020 State Budget

In 2016 the tax contribution to the State Budget was 71.40%, 2017 was 69.50%, 2018 was 71.10%, 2019 was 72.80% and in 2020 the tax contribution to APBN revenue was 73.50%. The tax funds collected by the DGT are annually transferred to the regions in the form of DAU, DAK and DBH taxes of 45.9% to 62.3% as a source of APBD through the APBN mechanism. This is done by the central government to assist regional finances in the context of the widest possible regional autonomy.

The phenomenon that occurred in Serdang Bedagai Regency, where the taxpayers of government agencies were not in an orderly manner in depositing central taxes to the State Treasury, caused tax revenues to not be optimal.

Table 1. Treasurer Taxpayers in Serdang Bedagai Regency in 2017-2020

Type of Taxpayer	Years			
	2017	2018	2019	2020*)
Number of Treasurer Taxpayers	1,203	1,203	1,203	1,203
Taxpayer Taxpayer Depositor	566	642	609	669
Taxpayer Treasurer Not Paying Tax	637	561	594	534
% of Taxpayers Not Paying	53.0%	46.6%	49.4%	44.4%
Total Taxes Paid (Billion Rp)	41.78	47.44	46.62	20.76

*) Data until August 31, 2020

Source: KPP Pratama Tebing Tinggi

The table above shows that in 2017 there were 1,203 Treasurer Taxpayers (WP) in Serdang Bedagai Regency. A total of 566 taxpayers who paid taxes and 637 taxpayers or 53.0% did not pay taxes. In 2018 there were 561 taxpayers or 46.6% not paying taxes, in 2019 there were 594 taxpayers or 49.4% not paying taxes and in 2020 as many as 534 taxpayers or 44.4% of the total taxpayer taxpayers not paying taxes

Seeing the above phenomenon, the Minister of Finance responded by issuing the Minister of Finance Regulation Number 85/PMK.03/2019 which aims to monitor and improve the tax compliance of the WP Treasurer in carrying out his tax obligations. Furthermore, issuing the Minister of Finance Regulation Number 139/PMK.07/2019 aims to increase the role of Regional Governments in supporting optimal state revenues. Based on the two Minister of Finance Regulations, coordination of the Tebing Tinggi Tax Service Office (KPP Pratama) and the Serdang Bedagai Regency Government (Pemda) is urgently needed to verify tax collection and withholding.

To overcome the problems above, it is necessary to coordinate the local government and KPP Pratama in optimizing tax revenue. Ndraha (2011: 290) provides the definition "Coordination is defined as the authority to move, harmonize, harmonize, and balance specific or different activities, so that everything is directed at achieving certain goals at a predetermined time". Coordination is easy to say but very difficult to implement. Coordination can be successful if all parties involved can put their egos aside and focus on a larger goal. All members in every organization involved must be willing to give the best performance, not counting personal or group benefits, but prioritizing the greater common interest.

The coordination between the local government and the KPP Pratama in optimizing the central tax can be done through intensification and extensification. Optimization of central tax revenue with intensification is carried out by joint supervision of the KPP Pratama and the Regional Government of the Treasurer to ensure that all central taxes arising from the expenditure of APBD funds and village funds are deposited into the State Treasury. Extensification can be done by feeding data or exchanging data and information with DGT. This data and information can be added to a new tax base for KPP Pratama.

The research problem is limited to the locus and focus aspects. The locus aspect, the selection of research sites in Serdang Bedagai Regency on the grounds of compliance with Taxpayers of Government Agencies in Serdang Bedagai Regency. In the 2017-2020 period, an average of 44.4%-53.0% of taxpayers of government agencies did not pay the central tax in an orderly manner. The Directorate General of Taxes is limited to the Tebing Tinggi KPP Pratama as a vertical unit and an extension of the DGT in the region. The coordination of the DGT in the Regional Government of Serdang Bedagai Regency in collecting central taxes is actually carried out by the Tebing Tinggi KPP Pratama KPP. While the focus aspect, the problem is limited only to coordination in the optimization of central taxes.

The research problem formulation is (a) how is the coordination between the Government of Serdang Bedagai Regency and KPP Pratama in optimizing central tax revenue in Serdang Bedagai Regency?: (b) what are the supporting

and inhibiting factors of KPP Pratama coordination in optimizing central tax revenue in Serdang Bedagai Regency?. This study aims to: (a) analyze and determine the coordination between the Serdang Bedagai Regency Government and KPP Pratama in optimizing central tax revenue and (b) find the supporting factors and inhibiting factors of the Serdang Bedagai Regency Government's coordination with KPP Pratama in optimizing central tax revenue. The benefit of the research is to contribute ideas to the KPP Pratama Cliff Tinggi and the local government in this case, Serdang Bedagai Regency about the importance of building coordination between the Serdang Bedagai Regency Government and the Pratama KPP in optimizing tax revenue.

LITERATURE REVIEW

According to Strong in Simangunsong (2016: 9) one of the government's authorities must have financial power or the ability to withdraw money from the public to pay state government costs and to implement laws on behalf of the state. The authority of the government through the DGT to collect taxes from the public based on the law in order to manage various state affairs for the welfare of the community as mandated in the State Constitution, namely Article 23A of the 1945 Constitution which states, "Taxes and other levies that are coercive for the purposes of the State are regulated by law. "

Based on Article 18 of the 1945 Constitution, it is stated that the Unitary State of the Republic of Indonesia (NKRI) is divided into provincial areas and provincial areas are divided into regencies and cities, where each province, district and city has a regional government, which is regulated by law. -law. Some government tasks are delegated to the regions. Article 18 paragraph (2) and paragraph (5) of the 1945 Constitution state that regional governments are authorized to regulate and manage their own government affairs according to the principles of autonomy and co-administration and are granted the widest possible autonomy. The implementation of regional autonomy is carried out based on Law Number 23 of 2014 concerning Regional Government. In the framework of the widest possible regional autonomy, the central government and regional governments must coordinate with each other to realize national goals within the framework of the Unitary State of the Republic of Indonesia.

The central government and local governments must coordinate with each other, directing common views to realize national goals. Syafii (2019: 24) provides a definition of government science is "Science that studies how to carry out management (executive), regulatory (legislative) leadership and government coordination (both central and regional, as well as the people with their government) in various events and symptoms of government, both and right". That is, in every government affair, including tax collection, it must perform a coordinating function to obtain optimal results.

In the context of regional autonomy, the Central Government is given the authority to local governments to regulate and manage their own households. To support the implementation of regional autonomy, the Central Government transfers funds to the regions by regulating the central and regional financial balances as regulated in Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments. According to Sinurat, Royadi and Simanjuntak (2020: 7) that regional income consists of: (a) local revenue (PAD), (b) transfer income, and (c) other legitimate income. The transfer funds consist of the General Allocation Fund (DAU), the Special Allocation Fund (DAK) and the Tax Revenue Sharing Fund (DBH) as well as the Village Fund sourced from the APBN.

Regarding coordination, Terry (1964: 162) defines that, "Coordination is the orderly synchronization of effort to provide the proper amount, timing, and directing of execution resulting in harmonious and unified action to stated objectives". The meaning of coordination is the regular synchronization of efforts to create a guided time arrangement in a harmonious and unified implementation to achieve the stated goals. Terry further said, "Coordination deals with synchronization; has amount, time, and direction attributes; and collective action of one person with another or others toward a commons goal. That is, coordination is related to synchronization; has the attributes of quantity, time, and direction; and collective action of one person with another or others towards a common goal. So, coordination is an orderly arrangement of the implementation of an activity towards a set goal.

From the definition of coordination given by the management experts above, which by Syafii (2018: 44) are grouped into 4 elements of coordination including; arrangements, synchronization, common interests and common goals. According to Syafrudin (1976:69) "Synchronization is the adjustment of all efforts and activities with the master plan, so that the space, time and sequence of work can be harmonized in a harmonious and efficient manner". If there is no

coordination or poor coordination, it will not only waste time, energy and money, but also constitute a matter or threat of inappropriate actions taken by the Government.

The proper application of the coordination principle can support the achievement of effective coordination. According to Mali, Uskono and Taus (2019: 56) that there are three principles of coordination, namely: (a) the principle of unity of command, (b) the principle of ladder and (c) the principle of span of control. The coordination principle above can be concluded that basically it is a principle that puts forward a good cooperative relationship, good planning, and the same goal in planning program activities. These principles are grouped into the coordination elements proposed by Terry, such as respecting each other's authority and the coordinator to lead into the Settings element. Elements of synchronization, among others; joint activities, mutual understanding, agreement on joint activities, compliance and joint schedules and monitoring. The exchange of information is included in the element of common interest. Furthermore, the shared target is included in the common goals element.

The form of coordination carried out by DGT with the Regional Government is structural coordination, namely coordination between work units under a certain structure, without going through subordination. Coordination is needed because it is driven by the need for both agencies to simplify work and optimize the expected results. The object of the central tax is in the regions, taxes that arise from the expenditure of APBD funds, while the authority to collect them lies with the DGT. Coordination between the DGT and the Regional Government is required to ensure that all central taxes have been deducted and deposited into the State Treasury.

The importance of implicit government coordination can be seen in Law (UU) Number 23 of 2014 concerning Regional Government. Coordination is repeatedly even mentioned dozens of times. The task of coordination is ordered to the Minister who carries out domestic government affairs, in this case the Minister of Home Affairs. The Minister of Home Affairs as the Minister for government affairs is assigned to coordinate with the Minister of Finance in evaluating the draft Provincial Regulation on regional taxes and regional levies. This is regulated in Article 324 paragraph (7) and Article 325 (3) of Law Number 23 of 2014.

The coordination between DGT and the Serdang Bedagai Regency Government is carried out through tax intensification and extensification. With regard to intensification, the DGT through the Tebing Tinggi Tax Service Office in coordination with the Serdang Bedagai Regency Government ensures that all central taxes arising from the expenditure of APBD funds have been deducted and deposited into the State Treasury. In terms of tax extensification, the DGT and the local government can exchange data and information (feeding data) to expand the tax base. The Regional Government as the owner of the region coordinates with the DGT as the agency authorized to collect taxes in optimizing central and regional tax revenues. Coordination can increase the payment of PPh Article 21 and Article 25/29, PBB and BPHTB which are sources of tax revenue-sharing funds (DBH). DBH taxes in these areas increase in the end the APBD can increase.

The coordination between DGT and Serdang Bedagai Regency is supported by tax laws and regulations that encourage the optimization of tax revenues. Kustiawan (2016: 71-72) cites a fundamental tax optimization theory known as the four canons of Adam Smith that in order to achieve the optimization of tax revenue, the tax law must meet 4 (four) basic principles, namely equality, certainty, convenience and economy. Optimization of central tax revenue can be obtained by making central tax collection policies based on 4 principles of tax collection, namely: (1) equality, taxpayers (WP) pay taxes in proportion to their income. (2) legal certainty, the tax that must be paid by everyone must be certain, and not arbitrary, clearly the subject, object, rate and terms of payment (3) convenience, taxes must be collected at the right time, by means of the most convenient, and the best collection time, and (4) economy, tax collection must be as efficient as possible, tax administration costs must be cheap and smaller than tax revenue.

Based on the concepts and theories above, it can be concluded that optimization is a process of activities carried out by the organization in order to achieve the goals/targets that have been previously planned so as to achieve optimal results. This tax optimization can be obtained through intensification and extensification activities. Kustiawan (2016: 71-72) cites the opinion of Musgrave and Musgrave which states that, "A certain economic measurement is optimal if there cannot be rearrangements that will cause a person to be better off without worsening the position of others". Meanwhile, Adam Smith, in order to optimize acceptance, laid the foundation for a fundamental theory known as the four canons of Adam Smith, namely equality, certainty, convenience and economy.

Based on the explanation above, the coordination between the Serdang Bedagai Regency Government and KPP Pratama uses Terry's coordination theory which contains 4 (four) elements, namely setting, synchronization, and

common interest, common goals and tax collection fulfills the elements of equality, certainty, convenience, and economy, then the central tax revenue will be optimized at the DGT and the Tax Revenue Sharing Fund in the local government will increase.

METHOD

The research was conducted in Serdang Bedagai Regency, North Sumatra Province and the Tebing Tinggi Pratama Tax Service Office. The subjects in this study were the Regional Government of Serdang Bedagai Regency and the Tebing Tinggi Pratama Tax Service Office. This study uses a descriptive qualitative research approach. The reason for using qualitative research is because it is in accordance with the nature and objectives of the research to be obtained, not to test a hypothesis, but to try to get an overview of the results of the analysis.

The research design chosen is a phenomenological research type, in which Simangunsong (2016:178) states that in phenomenological research, research that aims to explore the subjective experiences of government participants. The results of observations in the field and answers to questions posed to coordinate the government in optimizing central tax revenue in Serdang Bedagai Regency.

Primary data sources in qualitative research are obtained from the results of interviews with informants. Informants were selected purposively, namely those who understand the problem under study. Key informants were the Regent, the Chair of the DPRD, the Head of the BKD, the Head of the BPKAD, the Head of the Regional Revenue Agency, and the Treasurer. Additional informants were selected by representatives from the DGT Head Office/DGT Regional Office/KPP Pratama KPP Pratama Tebing Tinggi. Furthermore, the research instrument was carried out by the researcher himself and data collection techniques, using conceptual research starting with compiling a research theme house, compiling interview guidelines, analyzing inhibiting and supporting factors and finally making conclusions and suggestions. Data collection techniques in this study were carried out by means of interviews, documentation observation, Focus Group Discussion (FGD) and data triangulation.

Analysis of research data will use the Miles and Huberman model quoted by Simangunsong (2016: 226) that the activities in qualitative data analysis are carried out interactively and take place continuously to completion, which is carried out in several stages, namely: data reduction, data display, and conclusion. drawing/verification. Conclusions are the results of research that answer the research focus based on the results of data analysis. The conclusion is presented in the form of a descriptive research object based on the research study.

RESULT AND DISCUSSION

The analysis of the coordination of the Tebing Tinggi KPP Pratama with the Sergai Regency Government was made based on interviews, the results of the Focus Group Discussion (FGD) implementation, and direct observations in the field. Before conducting interviews with the informants, firstly design a theme house, prepare interview guidelines and prepare a list of questions for each informant. The questions are arranged in relation to the elements of coordination, namely from 4 (four) elements of coordination including: setting, synchronization, common interest and common goals as well as elements of optimizing tax revenue, namely equality, certainty, convenience, and economy.

The elements of coordination include setting, synchronization, common interest and common goals. One of the important things that support coordination (Simangunsong, 2016: 73) is documentation or regulations. Regulation or legal basis is the first aspect in carrying out coordination. Indonesia is a state of law. Therefore, all implementation in the administration of government must be based on laws or regulations so that mistakes do not occur. The legal basis for the coordination between the Serdang Bedagai Regency Government and the KPP Pratama in optimizing tax revenue from the central authority side, there are provisions: (1) Article 35A of Law Number 6 of 1983 concerning General Provisions and Tax Procedures with implementing regulations of PP Number 31 of 2012 concerning granting and collecting data and information related to taxation and Regulation of the Minister of Finance (PMK) Number PMK-228/PMK.01/2019, (2) PMK Number 85/PMK.03/2019 aims to monitor and improve tax compliance of WP Treasurer in carrying out tax obligations and (3) PMK Number 139/PMK.07/2019 aims to increase the role of local governments in supporting state revenues. From the setting element, it can be concluded that there is no Regent/Mayor Regulation that specifically regulates coordination in optimizing central tax revenues as a reference for all OPDs in implementing the tax revenue

optimization program with the DGT. The Regent as leader must take the best possible steps to harmonize all DPD activities in carrying out their duties so that they can be in harmony and there will be no chaos.

Synchronization referred to in this study is the integration of activity plans between units, priority activities and implementation time, common understanding between units of goals, uniformity of SOPs between units, and monitoring, evaluation and feedback. Serdang Bedagai Regency does not yet have an integrated planning with DGT in optimizing tax revenue. There is no clear priority of activities and time, there is no common understanding, there is no uniformity of SOPs between units and there is no monitoring, evaluation and feedback. The synchronization element mentioned above has not yet been fulfilled because there is no Cooperation Agreement between the Serdang Bedagai Regional Government and the DGT in tax optimization. Cooperation Agreement (PKS) which contains a program of activities, common interests and common goals that must be achieved.

There are 4 (four) common interests in this research, namely: (1) Joint program and commitment, (2) Shared budget, (3) Integrated technology application and (4) Shared rules and norms. The results of interviews with informants explained that there was no formulation of common interests in the coordination of the Serdang Bedagai Regency Government and KPP Pratama for optimizing tax revenues. There is no integrated activity plan between units, there is no priority for activities and implementation time, and there is no uniformity of SOPs. There is also no monitoring, evaluation and feedback in optimizing central tax revenue. Currently, cooperation activities are still very minimal, namely KSWP activities before the local government provides certain public services and accesses BPHTB tax payments through e-PHTB. Serdang Bedagai Regency does not yet have a program and joint cost allocation with the DGT to carry out activities in optimizing tax revenues. In terms of technology applications, the Regional Government of Serdang Bedagai and KPP Pratama have many applications in carrying out their duties. However, the information technology systems have not been integrated with one another, and the local government information technology systems are integrated with the information technology systems owned by KPP Pratama. The integration of information technology can lead to central tax verification activities and the exchange of data and information to be carried out quickly, easily, practically and efficiently. Data can be sent in real time and a good level of quality.

The common goal or common goal between the Regional Government and KPP Pratama is to increase tax revenue. Common goals in question include; common achievement targets, optimization of central taxes, and coordination incentives. For the achievement of the tax target, it can be seen that the central government through the DGT has an interest in securing tax revenues at the Tebing Tinggi KPP Pratama. Meanwhile, local governments have an interest in increasing tax revenues as well as increasing regional fiscal capacity. Regional tax revenues in Serdang Bedagai Regency and central tax revenues at Tebing Tinggi KPP Pratama have not been optimal. As an illustration, the target and realization of local taxes in the Serdang Bedagai District in 2018-2020 can be shown in table 2 below:

Table 2. Target and Realization of Regional Tax Revenue for Serdang Bedagai Regency in 2018-2020

Year	Target	Realization	Achievement
2018	65,740,000,000	61,316,387,564	93.27 %
2019	68,080,000,000	70,986,701,581	104.26 %
2020	60,715,000,000	56,413,695,106	92.92 %

Source: Regional Revenue Agency of Serdang Bedagai Regency

Based on table 2 above, in 2018 the Serdang Bedagai Regency tax target of Rp. 65.74 billion was achieved at Rp. 61.31 billion or only 93.27% of the target. The realization of local taxes in 2019 was 104.26% of the target set. In 2020 the realization of local taxes is 92.92% of the set target. These figures indicate that local tax revenues in Serdang Bedagai Regency are not yet optimal.

Central tax revenue at the Tebing Tinggi KPP Pratama 2018-2020 can be seen in table 3 below:

Table 3. Target and Realization of Central Tax Revenue of KPP Pratama Tebing Tinggi in 2018-2020

Year	Target	Realization	Achievement
2018	467.947.482.000	384.285.836.572	93.72 %
2019	519.078.274.000	438.417.945.701	80.83 %
2020	340.187.641.000	419.412.408.315	106.28 %

Source: KPP Pratama Tebing Tinggi

Based on table 3 above, the realization of central tax revenue at KPP Pratama Tebing Tinggi in 2018 was 93.72% of the set target. In 2019 the achievement of the revenue target was 80.83% and in 2020 the tax revenue target exceeded the set target, which was 106.28% of the target. The realization of central tax revenue at the Tebing Tinggi KPP Pratama was achieved and exceeded the target only in 2020 since the last 10 years. This condition shows that central and regional tax revenues in Serdang Bedagai Regency are not optimal

The non-optimal central and local tax revenues above are due to the low awareness of taxpayers paying taxes. The treasurer as a government agency taxpayer is not disciplined in depositing taxes into the state treasury account. Treasurers of Government Agencies are meant for all expenditure treasurers whose funds are sourced from APBD funds located in Serdang Bedagai Regency such as (1) treasurers of expenditures for all OPDs, (2) treasurers of public schools ranging from Kindergarten, Elementary, Junior High, Madrasah Ibtidaiyah (MI), Madrasah Tsanawiyah (MTs), and Madrasah Aliyah (MA) whose operational funds are borne by the APBD, (3) Treasurer of Hospitals and Health Centers whose funds are borne by the APBD.

Table 4. Reports and Deposits of Taxpayers for Regional Government Agencies of Serdang Bedagai Regency in 2018-2020

Year	Local Government Agency Taxpayers			
	Total	Don't Pay	Pay	Deposit
2018	1,020	488	532	38,521,669,042
2019	1,020	436	584	36,503,585,600
2020	1,020	245	775	34,813,106,488

Source: KPP Pratama Tebing Tinggi

Table 4 above shows that there are 1,020 local government agency taxpayers in Serdang Bedagai Regency. In 2018, out of 1,020 WP Regional Government Agencies, 488 or 47.8% did not pay taxes and as many as 453 or 52.2% paid taxes with a total payment of Rp. 38.52 billion. In 2019, 42.7% did not pay taxes and 57.3% paid with a total payment of Rp. 36.50 billion and in 2020, 24.0% did not pay taxes and 76.0% paid taxes with a total tax payment of Rp. 36.50 billion. This means that there are still many taxpayers in Serdang Bedagai Regency who are not disciplined in paying taxes or administering taxes, although the number of taxpayers who do not pay taxes tends to decrease. Most of the irregularities in depositing taxes from the village treasurer on the Village Fund Budget (ADD). The village head manages village funds himself, not under the control of the district government so it is a bit difficult to control

The results of the discussion at the Focus Group Discussion (FGD) event on December 11, 2020 in the Perbaungan District Hall, which was attended by the Village Head and Village Treasurer from 24 villages throughout Perbaungan District and Teluk Mengkudu District. Village Heads and Village Treasurers do not yet understand tax regulations. The obligation to withhold and deposit taxes from the center for the management of village funds is not carried out so that tax revenues are not optimal. The non-optimal central tax revenue can also be seen from the extensification aspect. The exchange of tax data has not been effective between the Sergai Regency Government and KPP Pratama. The potential for central and local taxes has not been fully explored.

Overcoming the low compliance of taxpayers to pay taxes can be overcome by coordinating the Regional Government with KPP Pratama to encourage public compliance in paying taxes. DGT coordination can encourage increased awareness of taxpayers in carrying out their tax obligations. The coordination between the DGT and the Regional Government in optimizing tax revenue can be carried out with intensification and extensification aimed at increasing the Tax DBH for the Regional Government.

Intensification is done by:

1. DGT and Regional Government supervise the Treasurer of OPD/Village/Central Government Institution/RS/Puskesmas/Schools so that they are orderly withholding and depositing central taxes and ensuring that all withholding taxes have been deposited into the State Treasury.
2. Ensuring that all company taxes that won the tender for goods/services conducted online are paid at the local KPP which is the source of tax DBH for the local government.
3. Ensure that all corporate taxes working on the Central Government project in the local government are already in the local KPP which is a source of tax DBH for the local government.

4. Increase BPHTB tax payments on land and/or building sale and purchase transactions in collaboration with the Regional Government, local KPP & Notaries.
5. Increase the payment of PBB taxes through the cooperation of the Regional Government and KPP Pratama.

Extensification is carried out by means of the Regional Government and the DGT exchanging data and information to add and expand the Tax Database. In the self-assessment tax collection system, data strengthening is very important. The exchange of data between the DGT and the local government can overcome the mode of taxpayers hiding their income or assets. The regional government through its regional apparatus knows more about the condition of the people, who are the rich people, who own the gardens, mines, hotels, restaurants and so on. This activity is expected to optimize central tax revenue so that it can increase the APBD.

The results of the study explain that if the target for KPP revenue is achieved with the contribution of the Regional Government through coordination, the Regional Government can be proposed to receive an award from the DGT or from the Ministry of Home Affairs. There is equal treatment, non-physical pride that we need to encourage. Providing coordination incentives will motivate stronger to work better than before. With incentives, local governments can be more motivated to carry out better activities so that the targets set can be achieved. The achievement of the KPP tax revenue target with the joint program, the DGT can propose to the Directorate General of Fiscal Balance so that the local government gets incentives. Providing non-physical rewards that the local government is proud of.

The analysis above suggests that coordination incentives are important in the coordination of DGT and Local Governments for optimizing tax revenues. Coordination incentives are useful as rewards to encourage people to work hard. Incentives can be given in the form of additional revenue-sharing funds, or in the form of additional DAK or DID and can also be in the form of additional infrastructure such as operational vehicles. Incentives can be calculated from the realization of tax revenues by KPP Pratama in collaboration with the Regional Government.

In addition to the elements of coordination above, things that need to be considered in the coordination between the Serdang Bedagai Regency Government and KPP Pratama in optimizing tax revenue must also refer to 4 (four) tax collection principles: equality, certainty, convenience, and economy. The fundamental theory of Adam Smith ((1723-1790) is famous for the theory of the four canons of Adam Smith, quoted by Kustiawan (2016: 71) that optimizing local tax revenues can be obtained with 4 principles of tax collection, namely: (1) equality or balance, (2) legal certainty, (3) convenience or comfort, and (4) economy or efficiency. In line with the opinion above, Rahayu (200: 65) also explains that the state has the authority to levy taxes on its people because there is justification based on the principle of justice (equality), juridical principles related to legal certainty (certainty), the principle of convenience and timeliness of cuts (convenience) and the principle of efficiency (economic).

According to Soemitro (1991: 35) the principle of equality or the principle of justice means that tax collection by the state must be fair and balanced according to the ability and income of the taxpayer (ability to payment). The elements that influence the fairness of tax collection discussed in relation to equality in the study are (a) the balance of tax burden and income and (b) equality of treatment or non-discrimination. The results of research on government agency taxpayers, regional financial managers such as treasurers, PPK, procurement officials and sub-district secretaries in Sergai Regency that 97.8% said the central tax collection regulations had fulfilled the equality element and as many as 2.2% said it had not met the equality principle. That is, the legislation on central tax collection has fulfilled the elements of justice from the aspect of balancing the tax burden and income and equal treatment or non-discrimination.

One principle of tax collection is the principle of certainty or the principle of legal certainty. According to Rahayu (2020: 303), the principle of certainty or legal certainty is a principle in taxation where the provisions of tax law related to subjects, objects, rates and provisions for fulfilling other tax obligations must be clear, clear and certain. Matters related to certainty, namely legal certainty, clarity of rules and socialization of taxation rules to taxpayers, including local government treasurers. The results explain that the collection of taxes arising from the expenditure of APBD funds in Serdang Bedagai Regency already has legal certainty. Withholding and collecting clear legal and regulatory basis. Clear subject, object and tax rate. However, there are still many government agency taxpayers in Serdang Bedagai Regency who do not understand tax regulations. The Village Head and the Village Fund Treasurer in Serdang Bedagai Regency still do not understand the tax rules very well. Meanwhile, taxpayers. Of the 50 regional financial managers who were asked about the socialization of taxation provided by the DGT, 26% said that the socialization was sufficient and

74% said that the socialization of taxation was still lacking. The results of the researcher's confirmation to the treasurer of the central government agency in this means that the socialization of taxation carried out by the DGT is still very lacking.

The principle of convenience, according to Rahayu (2020:78), is the principle of collection in terms of accuracy at the time of withholding, collecting and paying taxes. Convenience or convenience in tax collection of WP Government Agencies. According to Brotodiharjo (1991:27), "Every tax ought to be at the time, or in the manner, in which it is most likely to be convenient for the contributor to pay it". This means that taxes should be collected at the most appropriate or most convenient time for the taxpayer. Withholding taxes when income is received, the tax burden feels light. However, if the tax is collected or billed when the income has long been received and has been consumed, then the tax burden will be heavy. Therefore, tax collection should be when the income is received. The results of the researcher's interview with the Treasurer of the Taxpayer in Serdang Bedagai Regency, from 47 people who were asked whether they easily understood the NPWP registration procedure? as many as 68.0% said they easily understood the TIN registration procedure and 32.0% said they did not understand and it was still difficult. Meanwhile, for treasurers of central government agencies in Sergai Regency, 61.5% said they could understand easily and 38.5% said it was still difficult to understand. Research results The conclusion from the explanation above is that the principle of convenience in relation to the procedures for depositing and reporting taxes for taxpayers in government agencies in Serdang Bedagai Regency has been running. In general, Treasurer Taxpayers already understand and understand the tax payment and reporting procedures.

The principle of Economy or efficiency (Rahayu, 2020:79) where tax collection by the State is carried out by incurring costs that do not exceed tax revenues. Tax collection is carried out at a cost that can optimize tax revenue. Taxpayers of government agencies in fulfilling their current tax obligations no longer need to spend a lot of money to prepare tax forms with hard copies or paper print outs. By accessing DGT Online, all taxpayers' needs related to their tax obligations are available in soft copy. DJP Online is one of the online tax applications from the Directorate General of Taxes whose function is to provide facilities for Taxpayers to report Tax Returns or online tax payments through the e-filing & e-Billing Tax application, which can be done online and in real time via the internet on the website DJP Online.

CONCLUSION

The results of the research on the coordination of DGT with the Serdang Bedagai Regency Government have not gone well because there is no Regent Regulation specifically regulating coordination in optimizing central tax revenues, it has not been formally made in the form of a Cooperation Agreement (PKS) as a basis for synchronizing activities, not yet supported by an information system. Local government and KPP Pratama technology have not been integrated. The intensification and extensification activities have not gone well. Supervision of the Treasurer has not been carried out effectively. The exchange of data and information between the local government and KPP Pratama has not been effective.

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