



# Socialization of The Potential Revenue of Local Taxes for The Younger Generation of Water and Swamp Areas

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**Abstract:** Regional taxes as a source of original regional income are one of the basic capital for regional governments to obtain funds for development and to fulfill regional expenditures thereby reducing dependence on the central government and its subsidies. The problem that prospective taxpayers often experience is a lack of knowledge about taxes. Limitations in access to adequate information about taxes, such as seminars, guides, or assistance from tax experts, can lead to inaccurate perceptions of taxes. This condition results in a decrease in the level of compliance with paying taxes, which will ultimately be detrimental to the government in financing public services and infrastructure development needed for community welfare. People who live in areas dominated by water and swamp areas must be aware that there are unique features that have different potential for Regional Original Income (PAD). This activity aims to increase local taxpayer compliance among the younger generation through the activity of Equating Perceptions of Potential Regional Tax Revenue from Water and Swamp Areas for the Young Generation at the El Qudwah Foundation in the Barito Kuala district. The results show that socialization regarding taxes is really needed by the younger generation so that they are obedient in paying taxes, increasing tax compliance will have an impact on increasing local original income, which is very beneficial for regional development whose aim is to improve the welfare of regional communities both in water and swamp areas. in all city districts in South Kalimantan province.

**Keywords:** Socialization; Potential Tax Revenue; Regional Taxes; Wetlands

## Introduction

Tax is a form of contribution from the people to the state which is based on law which can be enforced without receiving direct remuneration which is shown and used to pay general expenses. Regional tax is one source of revenue for regions which is managed by the regional government (Saputri & Nuryati, 2018). Based on Law no. 28 of 2009 which was amended that regional tax is a form of contribution which is mandatory and can be imposed on regions which is submitted by individuals or bodies in accordance with legal regulations without experiencing direct compensation or recompense which is aimed at regional needs and for the welfare of the people in the region. Regional taxes

have a function as a revenue function (budgetary) and a regulatory function (regularend). As a budgetary function, regional taxes are used to cover expenses or costs incurred by regional governments in running their government so that tax collection must be applied fairly and must not be misused for personal interests. The regular function of regional taxes is as a policy tool for regional governments to achieve certain goals, especially in regulating or managing regional revenues and assets. Criteria that can determine the potential value and performance of local tax collections 1). adequacy and elasticity, 2). justice, 3). administrative capacity, 4). political agreement, 5). economic efficiency, and 6). suitability as a local tax (Charisma & Zakaria, 2022). So from these criteria, the importance of regional taxes is a

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source of regional government revenue that needs to be managed well.

The main problem faced in terms of taxation and regional taxes is how to increase the level of compliance of taxpayers, especially regional taxes. The increase in taxpayers cannot be separated from their knowledge about how to report taxes or tax facilities. The convenience is only limited to the method of delivery and process but does not extend to the substance. Several methods have been used by local governments to encourage increased local tax compliance, such as advertising, but also assisted by academics in the socialization process (Shuaibu & Halliru, 2023). Through the Tax Goes to Campus Program, Tax Conversations and tax volunteers must continue to be implemented every year. Apart from expanding tax knowledge from an early age, this program can also be a means of socialization for taxpayers which will directly or indirectly increase the level of tax compliance (Yusuf et al., 2023).

It cannot be denied that currently there are still many people who do not understand taxes, so they feel unhappy and do not want to pay taxes. This could be due to the public's lack of understanding about the benefits of paying local taxes. So local governments need to carry out more outreach regarding local taxes, especially to the younger generation in order to avoid misunderstandings about local taxes. Special provision is needed starting from the school and family environment as well as the community. Building awareness of local taxes can be done by providing knowledge close to the community, using public facilities that can be enjoyed by the community, building bridges and other facilities as a result of paying local taxes (Rahmawati et al., 2021).

Efforts to increase awareness in paying taxes start from increasing knowledge about local taxes among the community, one of which is by providing early education to students as the young generation of prospective taxpayers. (Dharma & Suardana, 2014) (Dewi & Supadmi, 2021) Students at the El Qudwah Foundation as prospective taxpayers certainly need appropriate knowledge and information regarding local taxes. This community service activity was carried out at the El Qudwah Foundation school, Barito Kuala Regency. This community service activity aims to foster understanding and common perception among the younger generation at the El Qudwah Foundation regarding local taxes.

This community service activity is carried out for students at the El Qudwah Foundation in the form of delivering material on the basics of general taxes and regional taxes. The material presented is about the meaning of taxes, the function of taxes, types of central taxes and regional taxes, the benefits and uses of taxes

for the development and welfare of society in the regions, showing videos related to taxes and regional taxes, opening discussions and questions and answers about taxes, thus fostering an understanding of taxes for the generations young. It is hoped that the understanding and knowledge gained by the younger generation will increase awareness of paying taxes as taxpayers both individually and convey to their families and parents around them about the importance of taxes, especially regional taxes. So as more people understand about taxes, awareness of paying local taxes will increase. Increasing the number of taxpayers' compliance in paying regional taxes will increase the amount of regional revenue, which will increase local original income (PAD).

## Method

The targets of this community service activity are the students of the El Qudwah Foundation. The method for implementing this activity is in the form of an introductory socialization about taxes and regional taxes (Hasian Purba, 2021). Delivery of general taxation material, functions of taxes, benefits of taxes for development and society, types of taxes, regional taxes and regional levies. Implementation of Community Service activities uses lecture, discussion, workshop (technical guidance) and consultation methods with the following steps:

### *Socialization*

This activity is the initial stage carried out, namely by establishing communication and outreach to the school. This activity was also carried out during the initial activity, namely providing some relevant material related to local taxes. The general presentation of tax material aims to introduce students as the younger generation and prospective taxpayers to the need to know and understand taxes and regional taxes.

### *Training*

This activity was carried out after the material giving session. In this activity team provides direct training to students accompanied by practices and examples that can be adapted and carried out according to conditions. The material regarding types of regional taxes that will be presented is the types of provincial regional taxes and Regency/City regional taxes which have differences in accordance with applicable regulations, due to differences in applicable regulations. Types of provincial regional taxes are: 1) Motor vehicle tax 2) Motor vehicle transfer fee 3) Motor vehicle fuel tax 4) Surface water tax 5) Cigarette tax Types of Regency/City regional taxes are: 1) Hotel Tax 2) Restaurant Tax 3) Entertainment Tax 4) Advertisement

Tax 5) Public Street Lighting Tax 6) Non-Metal Mineral and Rock Tax 7) Parking Tax 8) Ground Water Tax 9) Swallow's Nest Tax 10) Rural and Urban Land and Building Tax 11) Tax on Acquisition Land and/or Building Rights.

#### *Application of Technology*

This activity is carried out simultaneously with training activities. Application of technology in the form of the use of electronic devices and the internet, such as Bapenda application training and land information applications for PBB and BPHTB payments.

#### *Mentoring and evaluation*

This activity is carried out after the workshop activity stage, namely providing materials and direct training, has been completed. The PkM team will provide assistance to students when filling out the Bapenda application and land information application for PBB and BPHTB payments. Evaluation is carried out to see whether activities have run effectively. Evaluation in community service activities is carried out on the training process and training results. Evaluation of the training process includes participant activity, as an indicator and benchmark, namely attendance seen from the presence of each meeting material, as well as activity seen from participant involvement during discussions.

#### *Program sustainability*

After the PkM activities are completed, the program will continue by continuing to establish communication between the PkM team and the El Qudwah Foundation. This stage also carries out a consultation process which is carried out continuously both personally and institutionally.

This community service activity is fully supported by the El Qudwah Foundation by preparing all students to take part in this activity so that they all understand and are familiar with taxes and local taxes. Then the Foundation also prepared a place for carrying out activities to make it easier for the community service team to carry out activities. This activity consists of seven teams from academics and students. The aim of this activity is to support the implementation of the Tri Dharma of Higher Education for lecturers (academics) and the implementation of the MBKM program for students of the Diploma 3 Program in Taxation, Faculty of Economics and Business, ULM, namely Field Work Practices by engaging directly with the community. All team members collaborate with each other in carrying out community service activities as presenters or resource persons as well as assisting in the preparation reports and so on.

## **Result and Discussion**

Community service activities can generally be carried out well, where each activity in this service is successfully completed. This activity was held on August 10 2024 in the hall of the El Qudwah Foundation. Community service activities are carried out from the time of preparing the proposal, licensing to LP2M and requesting the institution that will be the object of service, in this case the El Qudwah Foundation.

The speaker in this PKM activity is Mr. Dr. Saipudin, S.E., M.Sc. as a practitioner who explains local taxes. Regional taxes have a role as a provider and supporter of public services for the benefit of the community such as health services, education, environmental cleanliness, firefighting and other forms of public services. As a source of regional revenue, regional taxes have a very important role in regional development. Several types of regional taxes managed by the provincial government and district or city governments include Motor Vehicle Tax (PKB), Motor Vehicle Title Transfer Fee (BBNKB), Surface Water Tax, Cigarette Tax, Hotel Tax, Restaurant Tax, Entertainment Tax, Advertisement Tax, Street Lighting Tax, Parker Tax, Ground Water Tax, Land and Building Tax, Land and Building Rights Acquisition Fee, Swallow's Nest Tax.

Regional taxes as a source of original regional income are one of the basic capital for regional governments to obtain funds for development and to fulfill regional expenditures thereby reducing dependence on the central government and its subsidies. The province of South Kalimantan and city districts within the province of South Kalimantan rely heavily on the increasing amount of PAD, so efforts are needed to be able to explore the potential for good PAD sourced from taxes. Seeing that there are many types of regional taxes, they need to be managed well and adapted to regional conditions and types of activities. The existence of various levies must be implemented effectively and efficiently in a better way with untensification and extensification of regional taxes as part of it. The strategy for increasing PAD is (1) conducting outreach and publication about services and public awareness of the importance of local taxes (2) Increasing the use of better information technology so as to increase the ability to collect more valid data on potential taxes and levies, (3) Simplifying bureaucratic stages as well as improving online services in terms of tax payments so that it can attract public interest in paying local taxes which contribute to PAD (Sari et al., 2022).

The results of research by Rahayu, (2022) show that there are strategies that can be implemented to increase PAD, including 1) conducting outreach and publication



about services and public awareness of the importance of regional taxes, 2) increasing the use of good information technology so as to increase the ability to collect data on potential regional taxes. and more valid regional levies, 3) simplifying bureaucratic stages and improving online services, especially for paying taxes, so as to attract public interest in paying regional taxes. Other research that is still related to regional taxes and PAD is that innovation is needed in terms of paying regional taxes and levies so that it can increase local original income. Other research on optimizing local tax collection is by conducting outreach or counseling about taxation, namely taxpayers' understanding of their rights and obligations (Rahmawan, 2012; Rahayu, 2022).

This activity also introduces participants to technology that is used as a means to make it easier to find out about taxation. Among other things, by using information technology and tax digitization, namely in the form of online or internet network-based tax service applications for taxpayers. This application is used for payments and other information related to local taxes. It is hoped that when the younger generation of participants are introduced to the application, they will have a greater understanding and shared perception

about taxes, that taxes are easy, just by using your finger with a cellphone or laptop you can pay it and easily get the information needed to pay other types of regional taxes.



Figure 1. South Kalimantan Provincial Bapenda Banua Tax application

Figure 2. Application of land information for PBB and BPHTB payments



Figure 3. Activities for delivering socialization material

After delivering the material, the next session was a sharing and discussion session with the students. The discussion was long and was proof of the success of this outreach with the aim of increasing the knowledge and understanding of the younger generation regarding local taxes on water and swamp areas. Regarding increasing the role of students as the younger generation who already understand and understand taxes and local taxes, they can automatically become tax agents who will convey about taxes and tax benefits to other people in the surrounding environment such as family, parents and the surrounding community so that they are obedient in paying tax. Representatives of the younger generation will be familiar with the term tax, understand the benefits of taxes and raise awareness of the importance of taxes for development, especially regional taxes. The more people who are familiar with regional taxes, the greater the amount of taxpayer compliance, both central and regional taxes, so that it will be able to

increase state revenues and regional revenues in particular. That this proves awareness of the importance of understanding, equalizing perceptions and discussing more in-depth discussions regarding this topic.

## Conclusion

This community service activity was carried out at the El Qudwah Trans Kalimantan Foundation, Keruwing Indah Complex, Jl. Cendrawasih RT. 24 No. 20 Spirit Villages in Kec. Alalak District. Barito Kuala, South Kalimantan. The target of this community service activity is the younger generation of students at the El Qudwah Foundation school, totaling 60 people. The venue for the activities will be at the El Qudwah School Hall in August 2024.

Understanding taxation consists of conveying or presenting material about taxation in general and regional taxes. Participants were given an understanding of taxation and regional taxes and had discussions. Participants are given the freedom to ask questions about aspects of taxation and local taxes. This activity also conveys taxation from a religious aspect as a guide to facilitate understanding of tax from a religious perspective, especially from the Islamic religion based on the provisions of the Qur'an and Hadith, so that the inclusion of understanding from the religious aspect further increases interest, understanding and awareness about taxes and local taxes for the younger generation.

The growing understanding of students as the younger generation raises awareness of the importance of taxes for development, especially regional taxes. So that the younger generation will be familiar with tax terms, understand the benefits of taxes and will be obedient in paying taxes. Then this activity also has the aim that the younger generation who already understand and understand about taxes and local taxes can become tax agents who can convey about taxes and the benefits of taxes to other people in the surrounding environment such as parents' families and the surrounding community so that they are obedient in paying tax. The more people who are familiar with regional taxes, the greater the number of taxpayers' compliance with both central and regional taxes, so that they will be able to increase state revenues and regional revenues in particular.

The amount of regional revenue through increased compliance in paying regional taxes will increase local original income (PAD) which is very beneficial for regional development whose aim is to improve the welfare of regional communities both in water and swamp areas in all city districts in South Kalimantan province.

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