



# Optimization of Advertising Tax Revenue Realization Through Taxpayer Collection by Surabaya City Regional Revenue Agency

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**Abstract:** The percentage increase in advertising tax realization based on data from the Surabaya City Regional Revenue Agency as of December 13, 2024 was 83.22%, this shows a large figure in the increase. However, the realization of advertising tax revenue must continue to be increased. This community service aims to increase the advertising tax revenue figure. This community service was carried out at the Surabaya City Regional Revenue Agency by involving several Bapenda employees through a series of advertising tax collection activities through a good approach to taxpayers. The results showed a large number of taxpayers paying, therefore there was an increase in advertising tax revenue. This step is innovative in the collection process between tax officers and taxpayers. Based on the existing results, it is recommended that good collection be implemented to increase advertising tax revenue.

**Keywords:** Increase in realization; Billing; Advertising tax

## Introduction

The realization of increasing regional income through advertising tax is an important target in increasing regional original income. Based on data from Bapenda as of December 13, 2024. The percentage of advertising tax achievement reached 83.22%. This is a large figure in the realization of advertising tax revenue in the city of Surabaya. Based on research by Nasrullah and Cahyono (2023) advertising tax in the city of Surabaya in its receipt explains a one-sided and positive correlation.

However, the conclusion of the journal written by Mutiara, Fauziah, and Fajar (2022) provides results in the form of advertising tax having a percentage of 2.77% per year in contributing to the Original Regional Income of the City of Surabaya, then the survey explains that advertising tax does not contribute to the income of the city of Surabaya, then the results of research by Syah and Hanifa (2022) explain that advertising tax does not have

a significant impact on regional income, because many taxpayers are not yet aware of the obligation to pay advertising tax so that they are in arrears.

This requires supervision for the expired tax period so that it is immediately removed, and socialization of the implementation and payment of advertising tax is carried out so that there are no tax arrears and illegal advertising, therefore many supporting factors must be improved to increase regional income, one of which is through advertising tax collection. Non-compliance in paying taxes is supported by the fact that in 2020 Indonesian taxpayer compliance has not reached the target. The collection process is caused by taxpayers who have not paid their taxes when due.

Lesmana et al. (2022) explains the factors causing taxpayer uncertainty, namely because difficult tax regulations, procedures and methods for paying taxes make people confused so that taxpayers are lazy to pay taxes. Then confusing tax services, according to Sri Mulyani, need to be improved. At the Directorate

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General of Taxes (DJP) in administration such as creating and improving professionalism in tax services, this is not much different from the Regional Revenue Agency, an agency that is also engaged in tax.

If this improvement is implemented, it is considered to be able to build taxpayer compliance. This service improvement can be achieved by facilitating payment reporting and access to tax information based on information technology. According to research by Lesmana et al. (2022) Indonesian people have little confidence in tax management, many Indonesian people do not know where the money they pay goes, this distrust makes Indonesian people unwilling to carry out their obligations to pay taxes. Non-compliance with paying taxes has an impact on the country's economy. Based on research conducted by (Subroto et al., 2016) another factor that influences advertising tax revenue is the population which has a positive and significant impact on advertising tax.

Ulfyah and Priyadi (2015) also explains that an increasing population will result in an increase in the number of industries, an increasing industry will lead to advertising tax revenue. Taxpayer awareness has a positive impact on compliance in paying advertising tax, this explains that high tax awareness will cause taxpayers to be more obedient in paying the tax obligations that must be paid (Achmad et al., 2024). Taxes can later be used for various regional and state interests and have an impact on economic welfare. Efforts that can be made by the government to increase tax compliance include socialization based on research tax knowledge, tax socialization, and tax services have a significant influence on taxpayer compliance.

Socialization regarding tax law can have implications for building a strong economy, with socialization regarding tax law, it can have implications for building a strong economy, with socialization regarding tax law it is hoped that there will be an increase in compliance in paying taxes so that income is more optimal for the country's economic development. Good tax services based on research Indriyarti and Christian (2021) have a positive impact on advertising taxpayer compliance, this explains that good service can also have an effect on increasing advertising tax compliance.

This service has a novelty in the form of maximizing advertising tax collection as a form of maximizing advertising tax revenue. This service aims to increase the income of the city of Surabaya by optimizing advertising tax revenue through collection of taxpayers by Bapenda. This journal aims to provide an explanation to the general public about collection that can have an impact on advertising tax revenue.

## Method

This worship program is an internship service through an economic science approach. This approach is relevant to the implementation partners of internship service with achievement targets. These service partners come from government agencies, while the target is to increase the revenue revenue rate with billboard tax. This service was carried out at the Surabaya City Regional Revenue Agency located on Jl. Jimerto No.25-27, Ketabang, Genteng District, Surabaya, East Java 60272. The information is complemented by a picture of the Surabaya City Regional Revenue Agency building.



**Figure 1.** Location of the Regional Revenue Agency of Surabaya City

This government agency consists of sub-fields and branches. This service is carried out in the regional revenue collection work unit. This service is carried out in groups, but for journal writing, it is done individually, adjusting the tasks and placement of each. During the service activities, the author is directly involved in the collection process starting from printing an appeal letter to ordering the billboard tax object, in carrying out the collection process, the author is directly supervised by Bapenda employees in the billing field so that the collection procedure is in accordance with the established rules.

Service activities include a series of billboard tax collection activities including printing appeal letters, bill letters, warning letters, sorting letters based on taxpayers' names and addresses and regulating billboard tax objects that have not paid billboard tax. The determinants of success include the percentage of increase in the realization of billboard tax revenues, the public who are on time in paying reklame taxes. The collection process is carried out with a simple and systematic procedure.

## Result and Discussion

Many activities have been carried out in the internship service and then written in this journal. Good and correct collection procedures can have an impact on community obedience in paying taxes so that it can increase the realization of regional taxes. According to data from the Bapenda website as of December 13, 2024, the percentage of billboard tax revenue is 83.22%, this is a high number for billboard tax revenue, then data from Bapenda shows that in the event of internship service activities, the students contributed to increasing revenue realization during September to December 2024 with an increase of 33.41% with an increase in the percentage increase for billboard tax of 49.76%. This shows that billboard tax revenue has increased, this is accompanied by an optimal collection process and other supportive efforts. According to the activities that the author did during his internship service at Bapenda. Billboard tax collection activities start from issuing appeal letters to regulating billboard objects. The appeal letter is a letter issued by Bapenda, addressed to taxpayers 1 day after the deadline for submitting STPTD. If the taxpayer who has been given an appeal letter has not paid the tax, a bill will be sent. A bill letter is a letter to collect taxes as a correction of the tax payable.

Then if the taxpayer has not paid the billboard tax after the bill letter is sent, Bapenda will send a letter of reprimand. A letter of reprimand is a letter issued by Bapenda to reprimand taxpayers to pay off tax debts. Before distributing to taxpayers, appeal letters, bill letters, and warning letters are printed. The content of appeal letters, bill letters, and reprimand letters is not much different. The contents are in the form of the taxpayer's name, taxpayer's address, billboard text address, billboard text size, type of billboard tax material, tax year, tax period, register number, due date, nominal tax payable, sanctions, amount of unloading, total payment and the last time of payment and signed by the head of Bapenda.

Letters that have been sorted will be distributed to other mandatory officers so that the distribution process is easier to complete based on the name and address of the taxpayer. When giving a letter of appeal, bill and reprimand, Bapenda employees will bring a receipt. The receipt is used as proof that the letter of reprimand has been received by the taxpayer. The receipt contains the letter number, registration number, billboard text, cellphone number, taxpayer's ability and the like. The tax officer will deliver the letter according to the address listed in the warning letter. When giving the letter, the tax officer asks for the phone number, signature and full name of the taxpayer.

This is done as proof that the warning letter has been received by the taxpayer. The warning letter and

receipt consist of 2 copies, the first copy will be brought by the tax officer for data collection and proof that the warning letter has been received by the taxpayer while the second copy for the taxpayer is used at the time of tax payment repayment. Before carrying out the file control process, what needs to be prepared is the Attachment of Field Inspection Results which contains the name, address, kohir number, npwpd, day, date and inspection results and registration number along with information on the name of the billboard. When carrying out the control, the tax officer brings the Attachment of the Audit Results along with the bill letter, the tax officer will come to the location of the billboard tax and then will talk to the taxpayer, sometimes the taxpayer will pay it so that the control of the billboard will not be carried out, but it is not uncommon for the taxpayer to not be able to pay and in the end the control will be carried out. The control of the billboard uses a large banner that is adjusted to the size of the billboard installed, usually the installation of this banner is assisted by Satpol PP officers to facilitate the installation of billboard tax control banners. The sticker is attached to the location of the billboard tax object which is easy for many people to see.



Figure 2. Installation of advertising tax warning signs

## Conclusion

Billboard tax collection is a form of effort to increase billboard tax receipts. Based on data from Bapenda, it shows that the increase in billboard tax revenue means that when viewed from the collection side, the procedure carried out is correct. However, the increase in billboard tax revenue is not only caused by billing



factors, many facts that affect. Good billing will have an impact in timely payments. Taxpayer compliance will have an impact on increasing billboard tax revenue, so that revenue increases. Increased regional income will make regional autonomy good, and can have an impact on the regional economy, infrastructure development, infrastructure facilities in the health sector, and social sectors, which can make the community prosperous.

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