

Implementation of Surface Water Tax Collection in Regional Drinking Water Companies

Viandita Arrosikha Putri, Selfira Salsabila*, Eka Lulu Khoirun Nisa

Department of Tax Accounting, Universitas Islam Indonesia, Yogyakarta

*Corresponding author: selfirasalsabila@uii.ac.id

Abstract

The Provincial Government collects surface water tax on the extraction/utilization of surface water following applicable regulations. Perumda Air Minum X is one of the regional-owned companies in Central Java Province which is tasked with providing clean water services to the people of Wonosobo Regency. This study aims to analyze the collection of surface water tax at Perumda Air Minum X. The research method used is a descriptive analysis method with a qualitative approach. The data source used is the supply distribution report of each PDAM X spring from September to November 2023. The study results show that the surface water tax collection rate follows applicable laws and regulations, which is 10%. The company has collected a surface water tax of IDR 30,804,653 in September, IDR 30.513.660 in October, and IDR 32.776.357 in November 2023. Payment of surface water tax by Perumda X from September to November 2023 was made on time.

Keywords: Calculation Tax, Surface Water Recovery Value, Surface Water Tax

INTRODUCTION

Taxes play a crucial role as the primary source of funds for the government in funding various development programs. Tax revenues are used to finance infrastructure projects, health services, education, and other social programs to improve public welfare. By collecting taxes reasonably and efficiently, the government can optimize financial resources to provide quality essential services and build a strong foundation for sustainable economic growth. Therefore, taxpayers must understand their responsibility to help meet the country's and its people's needs and prosperity (Averti & Suryaputri, 2018).

In Indonesia, the tax system is divided based on the collection and management institutions into two main categories, namely central taxes and regional taxes (Mardiasmo, 2019). Both types of taxes require contributions from taxpayers, individuals and corporations, with their collection regulated by laws and regulations to support the country's development and the people's welfare. Although both have similar characteristics, the fundamental difference lies in their management, where central taxes are included in the State Budget (APBN). In contrast, regional taxes are included in the Regional Budget (APBD).

One type of tax the provincial government collects is the surface water tax. Central Java Provincial Regulation Number 4 of 2013 concerning the Extraction and Utilization of Surface Water in Central Java Province explains that surface water includes all water found on the surface of the land, except seawater, both in the sea and on land (Gubernur Jawa Tengah, 2013). Therefore, the extraction/utilization of surface water will be subject to surface water tax (Pemerintah Republik Indonesia, 2009). Ramadhan & Nasution (2022) measured the surface water tax collected by the West Sumatra Province Provincial Tax and Retribution Management Agency at 10% of the Surface Water Acquisition Value (NPAP). This aligns with research conducted by Ropah, Alexander, & Mintalangi (2021), which measured the amount of surface water tax on service companies in Manado. Surface water tax is included in the regional taxes collected by the provincial government (Pemerintah Republik Indonesia, 2009). Delima, Rismansyah, & Nurmala (2022) explained that surface water tax positively impacts Regional Original Income. Regional Original Income (PAD) functions to finance regional government activities.

Perumda Air Minum X is a company under the auspices of the Regional Government, which aims to provide clean and quality water for the residents of Wonosobo Regency. Perumda Air Minum X must pay taxes in Surface Water usage as a company engaged in this sector. To achieve its goals, the company takes and utilizes surface water from various points in several water sources spread across several sub-districts in the Wonosobo Regency. Perumda Air Minum X's tax obligations, especially those related to Surface Water Taking and Utilization Tax, are a contribution made by the company to increase Regional Original Income (PAD). This aligns with the tax being paid and reported to the Central Java Provincial Revenue Agency as part of the company's responsibility for tax obligations and contributions to regional development. Therefore, it is interesting to analyze the implementation of surface water tax collection at Perumda Air Minum X.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Literature Review

Surface Water Tax

Surface water tax is a tax on surface water extraction and/or utilization (Pemerintah Republik Indonesia, 2009). Surface water is water on the land's surface, excluding seawater, whether in the sea or on land. Surface water tax is levied for every surface water extraction and/or utilization (Pemerintah Daerah Jawa Tengah, 2011). The amount of surface water tax will be adjusted according to the volume of water used by individuals, companies, or institutions (Pemerintah Daerah Jawa Tengah, 2011).

Surface Water Tax Calculation

The basis for imposing a surface water tax is the acquisition value of surface water (Pemerintah Daerah Jawa Tengah, 2011). The amount of water acquisition value for calculating surface water tax is divided into several categories by the Regulation of the Governor of Central Java Province Number 24 of 2011 concerning the Acquisition Value of Surface Water for Calculating Surface Water Tax (Pemerintah Daerah Jawa Tengah, 2011). The applicable tax rate is 10% (Pemerintah Daerah Jawa Tengah, 2011).

Surface Water Tax Collection and Payment

The surface water tax owed is collected in the region where it is taken/utilized. Surface water tax is imposed for a 1-month PAP period (Pemerintah Daerah Jawa Tengah, 2011). Every taxpayer is required to fill out the SPOPD. Based on the SPOPD, the PAP is determined by issuing SKPD and other documents. The determination of the PAP is carried out a maximum of 15 days of the following month (Pemerintah Daerah Jawa Tengah, 2011). The PAP is paid a maximum of 30 days from issuing the SKPD. PAP payments are made through the Regional General Treasury account/a place determined by the Governor (Pemerintah Daerah Jawa Tengah, 2011).

METHODS

This type of research is qualitative descriptive research with a case study method. This study analyzes financial data, processes it in numbers, and then presents it in visual or graphic form (Rahmani & Firda Ayu, 2022). The Case Study Method is a research approach that profoundly focuses on one research object (Lating, 2023). This research was conducted at Perumda Air Minum X in Wonosobo Regency. The researcher used secondary data types. Secondary data were obtained from the distribution supply report of each PDAM spring in Wonosobo Regency, the Water Loss Forecast Report for Each PDAM Spring in Wonosobo Regency, and the Non-Revenue Water (NRW) report for each Branch for the period September to November 2023. Data collection was carried out by collecting documents related to the research problem and through time series data. The data analysis technique used is a quantitative descriptive method that develops a theory built from data obtained in the field. The quantitative analysis technique is carried out through the following stages:

- a. Determining the amount of water acquisition value (NPA), which is the Taxable Basis (DPP)
- b. Identifying water and surface Taxes on water consumption for sectors including processed beverage companies and ice factories, household/city/cooperative businesses, hospitals and

the like, restaurants, and PT. Pertamina (Persero) and its Contractors and Regional Drinking Water Companies

- c. Calculating the amount of Surface Water Tax = Tax Rate x Taxable Basis (DPP)
= 10% x Surface Water Acquisition Value
- d. It identifies the suitability of applying surface water tax calculations carried out with applicable tax regulations.
- e. Analyzing the collection and payment of surface water tax

RESULT AND DISCUSSION

Perumda Air Minum X utilizes 30 springs as a source of clean water distribution to the people of Wonosobo Regency. Each spring has a different water storage volume. Production supply is a calculation of the water volume distributed to the distributed sectors. Perumda can provide sufficient and safe water supply for households, industry, and other sectors through an efficient and sustainable management system.

Before calculating the Surface Water Tax, Perumda Air Minum X will calculate the Acquisition Value of Water produced each month. The price per m³ of the Acquisition Value of Water varies according to its use and benefits, which refer to the Regulation of the Governor (PERGUB) of Central Java Province Number 24 of 2011 concerning the Acquisition Value of Surface Water to Calculate Surface Water Tax (Gubernur Jawa Tengah, 2011). From various types of allocations in providing water needs, Perumda Air Minum X distributes water to 6 sectors, including Processed Beverage Companies, Ice Factories, Household/Urban/Cooperative Businesses, Hospitals and the Like, Restaurants, and PT. Pertamina (Persero) and its Contractors, and Regional Drinking Water Companies.

Implementation of Surface Water Tax Calculation of Perumda Air Minum X

The surface water tax calculation will be calculated based on the volume of water received for the six sectors where there are five sectors (Household/Urban Business/Cooperatives, Hospitals and the like, Restaurants, PT. Pertamina (Persero) and its Contractors, and Regional Drinking Water Companies) using a uniform water acquisition value. In contrast, one sector (Processed beverage companies, ice factories) uses a different water acquisition value. This division method allows Perumda to adjust the water acquisition value by Governor Regulation No. 24 of 2011 (Governor of Central Java, 2011). This is done to ensure that each sector pays taxes according to the predetermined water acquisition value, maintaining fairness and transparency in the water taxation system implemented by the company. Based on the distribution supply report from September to October 2023, each sector's Land Acquisition Value (NPA) was obtained. Table 1 will explain the results of calculating each sector's surface water tax burden.

Table 1. Surface Water Tax Calculation Results for September and October 2023

Sector	Month	Volume (m ³ /Kwh/Ha)	NPA Rate (Rp)	Water Acquisition Value (NPA) (Rp)	Tax Rate	Surface Water Tax
Processed beverage companies	September	33.041	375	12.390.275	10%	1.239.027
	October	32.238	375	12.089.250	10%	1.208.925
Household, Hospital, RM, PT Pertamina, Regional Drinking Water Company	September	1.971.041	150	295.656.150	10%	29.565.615
	October	1.953.649	150	293.047.350	10%	29.304.735

Source: SKPD September and October (2023)

In November 2023, water tax reporting and payment will change. Where previous months were differentiated by sector, starting in November 2023, water tax calculations will be carried out each spring. Based on the results of the researcher's interview with the Head of Administration and Finance,

this was done by the Wonosobo Regency UPPD to facilitate calculations and receipts. Table 2 shows the tax calculation in November 2023 with the total amount of tax to be paid. The surface water tax to be paid by Perumda X is IDR 32,776,357. The amount of the tax increase in November 2023 occurred due to an increase in the volume of water used at the Mangli spring.

Table 2. Surface Water Tax Calculation Results for November 2023

Water Source	Volume (m ³ /Kwh/Ha)	NPA Rate (Rp)	Water Acquisition Value (NPA) (Rp)	Tax Rate	Surface Water Tax
1	141.102	150	21.165.300	10%	2.116.530
2	171.983	150	25.797.450	10%	2.579.745
3	134.844	150	20.226.600	10%	2.022.660
4	64.324	150	9.648.600	10%	964.860
5	148.538	150	22.280.700	10%	2.228.070
6	12.115	150	1.817.250	10%	181.725
7	73.440	150	11.016.000	10%	1.101.600
8	4.553	150	682.950	10%	68.295
9	244.033	150	36.604.950	10%	3.660.495
10	37.669	375	14.125.875	10%	1.412.587
11	112.196	150	16.829.400	10%	1.682.940
12	19.779	150	2.966.850	10%	296.685
13	28.505	150	4.275.750	10%	427.575
14	17.299	150	2.594.850	10%	259.485
15	3.218	150	482.700	10%	48.270
16	28.142	150	4.221.300	10%	422.130
17	81.492	150	12.223.800	10%	1.222.380
18	7.117	150	1.067.550	10%	106.755
19	67.285	150	10.092.750	10%	1.009.275
20	24.707	150	3.706.050	10%	370.605
21	7.712	150	1.156.800	10%	115.680
22	97.254	150	14.588.100	10%	1.458.810
23	27.336	150	4.100.400	10%	410.040
24	64.174	150	9.626.100	10%	962.610
25	59.309	150	8.896.350	10%	889.635
26	138.597	150	20.789.550	10%	2.078.955
27	21.617	150	3.242.550	10%	324.255
28	145.203	150	21.780.450	10%	2.178.045
29	4.134	150	620.100	10%	62.010
30	10.044	150	1.506.600	10%	150.660
31	130.866	150	19.629.900	10%	1.962.990
TOTAL	2.128.586		327.763.575		32.776.357

Source: Processed Data (2023)

Surface Water Tax Collection and Payment Mechanism

Based on the results of data analysis conducted by researchers in the Administration and Finance Section of Perumda Air Minum X, the mechanism for collecting surface water tax refers to Regional Regulation Number 2 of 2011 concerning Regional Taxes of Central Java Province. The stages in collecting tax by Perumda are as follows:

1. The production section processes production supply data. This section will measure how much clean water volume is used/utilized in the relevant month. Supply data that the production section has processed is then given to the UPPD of Wonosobo Regency.
2. The UPPD of Wonosobo Regency calculates the surface water tax.
3. Issuance of SKPD by UPPD of Wonosobo Regency will be carried out if the SKPD has been issued. Then, the document will be given to Perumda.
4. Perumda receives the SKPD document. The SKPD document for surface water tax has a tax determination date and tax due date. The UPPD of Wonosobo Regency determines the tax

determination date with a payment due date of 30 days from the date the tax determination was issued.

5. The regional public company makes the surface water tax payment after the issuance date and before the due date. Payment is made in cash to the Wonosobo Regency UPPD officer who comes to the company.

Perumda uses the official assessment system tax collection system. The collector carries out the tax calculation, and taxpayers must pay their tax obligations. The tax collection system implemented is expected to make it easier to carry out their tax obligations. This approach is also used to ensure that taxes are collected relatively and follow applicable provisions, and it can minimize the risk of non-compliance and tax fraud. This study's results align with Anam, Laela, & Sari (2023), who explained that the surface water tax collection mechanism at the UPTD PPRD Balikpapan City is by applicable tax regulations. Regarding the tax payment mechanism to fulfill its tax obligations, Perumda makes payments to the UPPD Wonosobo Regency. From September to November 2023, Perumda X has been on time in paying its tax obligations because it did not exceed the due date that had been set.

CONCLUSION

Based on the observations that have been made, it can be concluded that Perumda X's calculation of the surface water tax is based on applicable tax regulations. The rate set is 10%. In November 2023, the calculation of surface water tax is based on each spring, whereas the previous month was based on the distribution sector. The collection system applied is the official assessment system. Payment of surface water tax by Perumda X from September to November 2023 was made on time.

The study has limitations, including limited information and data sources used in this study and leaks in water distribution pipes that affect surface water tax costs, which are some of the factors that influence the study's results, but this study was not explored further. Future suggestions for other studies can consider the effect of water pipe leaks on the tax burden.

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