Policy Evaluation Of The Directorate General Of Taxes' Annual Tax Revenue Target (Case Study At Kpp Pratama Ternate By The Year 2014 To 2016)

Didik Catyono, Muhlis Halel, Agus Joko Purwanto, Anfas

ABSTRACT: This study aims to evaluate the policy of unstructured tax allowance in the work of achieving the annual tax revenue target in Ternate Tax Office (KPP Pratama Ternate). The study was a descriptive qualitative research by using case study method. Research data sources consisted of secondary data and primary data obtained from informants as respondents of this study. The results showed that: 1) Determination of tax revenue targets was not supported by calculation of potential tax revenue based on concrete and valid financial transaction data; 2) Unstructured tax allowance policy which aims to increase the rate of economic growth, appears to drastically reduce the potential for current year's tax revenue.

Keywords: effectiveness, tax, strategic achievement, revenue target

INTRODUCTION
The Directorate General of Taxation as a state institution that carries the task of collecting state revenue from the tax sector, in the course of time from year to year increasingly shows a very significant role. Since the last 10 years the portion of tax revenue has exceeded 70% of the total state budget. Even in 2016, the portion of tax revenue has reached more than 75% of the total state budget (Presentation of the Head of the Regional Office of the Directorate General of Taxation of North Central Sulawesi Gorontalo and North Maluku, Ternate 28 April 2016). Therefore, taxation policy as a process of tax collection from the public also has a major impact on the continuity of the pace of development financing, on the economic rotation and business of the community, as well as on the competitiveness of Indonesia's economy in the world.

Ironically, the realization of the percentage of tax revenue against the tax revenue target since 2011-2015 experienced a significant declining trend. Where the decline is still likely to continue if no accurate determination is found. The Directorate General of Taxation is faced with increasingly high demands on tax revenues during low national and international economic conditions and dynamic changes in political and economic policies, thus demanding strategies for achieving an ideal tax revenue target.

Figure 1. Graph of declining trend in achieving tax revenue targets
Source: 2016 State Budget Financial Note
In order to objectify the targets of the strategic plan that have been set, the next policy direction of the Directorate General of Taxes was announced in 2015-2019.

![Figure 2. Policy direction of the Directorate General of Taxation 2015-2019](source)

**Source:** Slide presentation of the Directorate General of Tax’s strategic planning socialization presentation

Furthermore, the Directorate General of Taxation details the policy direction in achieving strategic targets in 11 strategic targets which are then elaborated into 18 strategic initiatives as shown in Figure 2. Eleven strategic objectives namely optimal tax revenue, fulfilment of public services, high compliance with taxpayers, excellent service, increasing the effectiveness of counselling and public relations, increased tax intensification, increased taxpayer supervision, increased audit effectiveness, increased effectiveness of law enforcement, increased data reliability, and reliable organization and transformation.

Tax policies are generally defined in the Taxation Law package to consist of general tax provisions, Income Tax Law, Value Added Tax Law, Land and Building Tax Law, Stamp Duty Act, Active Tax Collection Law, and Tax Court Law. In the taxation policy, in addition to regulations regarding tax objects, tax subjects, tax rates, tax procedures and tax sanctions, there are also exclusion policies, tax relief, tax debt reduction, tax reduction, elimination of tax liability, reduction of tax penalties, and elimination of taxation sanctions which in this thesis is referred to as tax allowance. Tax allowance, in principle, is a taxation policy that is intended to exclude those who are poor, those who have difficulties, to not extinguish the business of taxpayers, to provide incentives for investment, and to encourage competitiveness in strategic sectors. Tax allowance that has been systematically defined in the policy process of tax collection procedures that are relatively fixed and not limited by the validity period of the author refers to as structured tax allowance. While the temporary tax allowance is more on short-term policies in tax collection procedures and is more oriented towards achieving the target of receiving a particular tax year, the authors refer to unstructured tax allowance, where in the tax employee environment is more familiarly referred to as the strategy to achieve the tax revenue target (PTPP Strategy). Destination statement of the Directorate General of Taxation seems to put huge figures, which do not take into account that taxes are very likely to be a channel to protect the business world by providing tax facilities and utilizing the tax function as a regulatory function, which results in being counterproductive with the achievement of the destination statement. In fact, in 2015, the Directorate General of Taxation held a year of coaching by abolishing administrative sanctions and continued with a tax amnesty policy that discounts tax payable and removed administrative sanctions. These policies in public communication are delivered in order to protect entrepreneurs from economic pressures while simultaneously stimulating domestic investment, as well as broadening the tax base and increasing tax revenue, but in reality, the field is actually indicated to sacrifice the achievement of tax revenue targets. The Directorate General of Taxes is also powerless in maintaining the rhythm of the general policy direction, where 2016 is planned as a year of law enforcement, due to pressure and political decisions it must instead carry out a tax amnesty program or it can be said to turn into a year of forgiveness. Target data and tax revenue realization in KPP Ternate also shows data on tax revenue realization tendency to rise but there is a dynamic trend of decreasing percentage of realization in achieving a very significant tax revenue target, which indicates problems in planning tax revenue targets.
The strategy of achieving revenue in the tax service office operations emphasizes more on dividing the supervision of tax payments in two major categories, with the first category of routine revenue, namely tax payments originating from routine transactions of normal business, including tax obligations that are routine. The second category is revenue from extra effort, namely supervision of tax payments from transactions that have occurred in the tax year/year that have been owed but have not been reported and have not paid tax obligations, including taxpayers who have met the subjective and objective obligations of taxation but have not yet register to obtain a TIN and have not fulfilled their tax obligations. Extra tax revenue consists of appeals from the Supervision and Consultation Section, tax audits by the Tax Auditor, tax collection by the Billing Section, and tax intensification by the Intensification Section. In the last decade, the unstructured tax allowance policy has increasingly taken an important role in the successful achievement of the tax revenue target and has become a public concern including the Sunset Policy in 2008/2009, Sunset Policy volume II in 2015 and the Tax Amnesty in 2016/2017. Details on the type of policy also initially developed from only to the elimination of administrative sanctions for late depositing and reporting, then to the elimination of billing interest sanctions, reduction of tax rates, and to develop further in the realm of non-taxation namely the idea of eliminating common criminal elements that may be related to reported income generation. Judging from the dimensions of time or tax year, it can be seen that the development from the beginning is more on providing incentives for tax payments whose tax year has passed and has not been found by the tax authorities, developing towards giving incentives to taxpayers to pay/deposit taxes in advance on tax that will be due in the future to be paid/paid in the current year. More detailed impact of one of the unstructured tax allowance policies in which the tax amnesty policy on the achievement of the tax revenue target was not in accordance with what was published, that is to increase the achievement of tax revenue. The impact of the tax amnesty policy is actually counter-productive to the achievement of the 2016 tax revenue target that can be seen from the target and the realization of the achievement of tax revenue from extra effort as presented in Table 5. The implementation of the 2016 tax amnesty policy significantly makes the potential for tax opportunities that are usually pursued through extra effort activities are generally cut out and all that remains is to expect from receiving tax amnesty ransoms. Table 5 data shows a drastic reduction in the projection of extra effort tax revenues from 252.31 billion in 2015 to only 34.12 billion in 2016.
The achievement of aggressive tax revenue targets poses a risk to the economy as an obstacle and reduces the ability of the private sector to develop, can even be deadly, but on the other hand, the achievement of tax revenue is very important and at the same time as the driving force for achieving development targets and rolling out economic growth through government spending. Failure to achieve the tax revenue target also directly affects punishment for the income of all tax officials, who since the beginning of 2016 have experienced a 20% cut in performance allowances, as a result of achieving the 2015 national tax revenue target which only reached 82%. This study focuses on finding an in-depth explanation of the strategy and process of achieving the annual tax revenue targets that have been set and the realization of strategies that develop in the field, especially in the case study at KPP Pratama Ternate, so that an explanation is obtained why the declining trend occurs in the percentage of realization of the annual tax target achievement, followed by recommendations and solutions. Strategic aspects related to the realization of the tax revenue target have a very broad dimension including tax reform, institutional transformation, state revenue planning, economic development strategy, taxation policy, economic policy, and also aspects of managing the state civil service (ASN). Considering the limited capacity of researchers, this research will limit only to the technical aspects which, according to the most dominant researchers, are directly related to the achievement of the annual tax revenue target in the field, in this case a case study at Ternate KPP Pratama. The strategy aspects chosen are related to planning, that is determining the annual tax revenue target, implementation aspects, including policies and efforts in achieving tax revenue targets, as well as HR aspects related to employee morale or employee motivation in responding to policies taken as well as the impact of reward & punishment received by a tax employee.

METHOD
This study was designed with a qualitative method focused only on the dominant factors in determining policy and its implementation in the KPP Pratama Ternate. To facilitate the evaluation of data and information, this qualitative research method is assisted with some quantitative calculations. The research data consisted of primary and secondary data, both through documents and interviews with informants. The informants in this study were all tax employees in Ternate Primary Tax Office, with the amount 10 people, following the minimum criteria of 3 years experience and who were directly responsible for the KPI of tax revenue targets with the expectation that the respondents were experienced and understand deeply behind a policy of achieving revenue targets tax. The number of informants who met these qualifications was 10 people. They are the Head of the Waskon Supervision Section (2 people), the Head of the Data and Information Processing Section (1 person), the Head of the Extensification Section (1 person), the Tax Auditor Supervisor (1 person), the AR of the Waskon supervision section (4 people), and the AR section Extensification (1 person). Data collection techniques were carried out through observation and interviews with the informants.

FINDINGS AND DISCUSSION
A. Determination of Tax Revenue Target compared to the Concept of Administrative Efficiency Ratio (AER)
The results of in-depth interviews B1 which stated that:
"... we see this leadership once achieved in one year, then he will be added again, not based on concrete data available, but based on ... oh if yesterday could grow 30% then this year I add it 30 percent, so that the early or achieved this ee ... the burden will be heavier ... "

Shows that the tax revenue target set is more top down as stated in the interview. In more detail, interview B4 stated that:
"That data ... is the basis for calculating the next target? Never that way, so our target delivery system is more with the top down system, although from the start we were also asked to provide input to the leadership so in general it might be said bottom up should be like that right, but then it appears the target was lowered does not seem to be material consideration from us, so yes, we have top-down appearances, we have to achieve the numbers"
This means that requests for analysis and delivery of prognosis for revenue achievement based on analysis of indicators and macroeconomic data both internal and external with the support of concrete and valid data are actually not effectively used as a basis for setting tax revenue targets, so as the results of in-depth interviews indicate that the targets set turned out to be unrealistic. The results of the B2 interview said that "... and in the past of our government system also had a presidential election not like now, now many presidential promises, spending must be a lot, means the infrastructure..." and observational data, further explaining that the determination KPP Pratama Ternate tax revenue target is more a derivative of the political process in setting the state budget / regional state budget involving national stakeholders including the government, Parliament, and related interest groups, so that the aspirations of development needs politically push the tax revenue target out of the realistic limits as shown by the result of deep interview data.

Information from the in-depth interviews also shows that revenue targets based on valid and concrete data have been submitted bottom up as a prognosis for KPP Pratama Ternate tax receipts. B1 interview information data and field observation data explain that the tax revenue target that has been set in the state budget is generally downgraded to the tax offices with the calculation divided up based on the contribution to the achievement of the realization of the previous year's tax revenue, except for the Special Tax Office and the Middle Tax Office which still count towards growth economy and inflation. The condition of formal and informal communication vertically among the stakeholders in the KPP Pratama Ternate and its relationship with the office hierarchy above related to the determination of tax revenue targets is shown by interview data B5 which states that "We are living in an apathetic era, right? wis what's the name, ee yeah we just work, it's not achieved that's normal for us, because the target is not realistic "more detailed interview B5 also mentioned that " ... less fluid, less loose, like there is, in my opinion yes there is like feudalism, you know ... ", which can be understood that it has been felt that it is starting to lead to the decline of feudalism as indicated by the interview data, which of course is not appropriate in implementing the modernization of the Directorate General of Taxation organization. This also shows that apathy has begun to emerge regarding the determination of the tax revenue target. Information data from the interview result of B1 which states that "... so if we can be braked a little ... he he he ... but if it's already gone yes ... already loss ..." can also be interpreted as an attitude to try to play in the safe zone related to the target achievement efforts tax revenue by remitting when the rhythm of tax revenue jumps because the determination of targets that are not based on concrete and valid data, and because the risk of performance in the next year drops dramatically to the red level as the impact of setting targets is even higher, in line with the model of setting tax-based revenue targets achievement of tax in the previous year which was soaring performance, as shown by information data from interviews with informants 1. The attitude of apathy towards the tax revenue target and the attitude of remaking the rate of realization of tax revenue are also in line with the reality of the declining trend data realization of the achievement of the tax revenue target from year to year. The implementation of the AER concept, because of the concrete and valid tax potential, can only be controlled by the information at the level of field implementers, namely in this case the KPP Pratama Ternate, demanding that the process of determining the tax revenue target be synergistic two-way between bottom up and top down. As the information data obtained by researchers, which explains that it turns out that the process of determining the tax revenue target KPP Pratama Ternate is still too dominant in the top down, so that the end result is not meeting the AER concept.

1. The target set is not yet supported by concrete and valid data that is appropriate

All informants have the same view that the tax revenue target set is not yet realistic and has not been based on concrete and valid data that is comparable to the target set. In general, the informant's view that the level of availability of concrete and valid data is only in the range between 50% to 83% as shown in table 18. Data available in KPP Pratama Ternate both systematically as in the appro web application, or in the form of files that are fragmentary, seemingly abundant, and flowing a lot, but apparently most of it is invalid and not concrete as revealed especially in the B3 interview which states that "... then talking about concrete data, if at the centre, as far as I know, I also receive data, flooding of data, but that is not concrete and valid, matching is half dead, myriad data but like all, ... ". Problems related to available data, which appear to be abundant but are apparently not concrete and / or invalid, which were conveyed by informants in in-depth interviews include:

a) Repetition of sending the same data.
b) The data is not unique and the address is not clear.
c) Up-to-date data is not yet provided.
d) The data provided cannot be sorted out to which have been paid or tax obligations have been settled by the Taxpayer, which data has not been followed up by AR, and which data has been followed up by AR.

The AER concept requires that the determination of the target value of tax revenue must be supported by an equal amount in the form of a concrete and valid potential tax value. According to the data and information from the research results, the determination of the tax revenue target in KPP Pratama Ternate was not yet in accordance with the AER concept, because there was a very significant percentage of tax revenue targets that were not supported by concrete and valid potential data.

2. Views of the potential tax

Interestingly, all informants also acknowledge that based on macroeconomic data, especially GRDP, there is still potential for tax revenue but concrete and valid data are not yet available, which if able to obtain concrete and valid data, it is still possible to achieve the tax revenue targets set as revealed in B2 interview States that:

"So if we look at what it's called..this growth, domestic products, right? Like debatable, for example from each sector,
the mining sector, because there are so many exports, the plantation forestry sector, what is the name ... agriculture, now. It's actually still what it's called ... if you look at the numbers, there's still a pack ... it's still there, for example what sector is the name ... plantation yes ... clove is yes, clove and so on"
the nutmeg seller, the names of all the subordinates, we also don’t know … This craftsman, orders at the shop”

e) Agency employees who should provide data object to extra work to prepare, search, and present in a format that suits the needs of KPP Pratama Ternate, due to non-official reasons and limited time / responsibility, as revealed by informants 3 and 6 in in-depth interviews B3 which states that:

"… for example licensing, we ask for a format like this that has NPWP, NIK, and so on, column columns like this, for example columns 1 to column 11, so columns 1 to 11 are only able to fulfill 6 columns, and even then because it is indeed a task he everyday input the 6 column. When we want me to eleven, the five add themselves, the input itself is special because we ask …, they feel objected … because they may have to unload the files again or the files do not exist, or what they look like, basically they are not given … ."

f) There is no rewards and punishment mechanism that appeals to information providers as an incentive to be willing or forced to provide the data, as revealed by the results of the B1 interview which states that:

"There needs to be rewards for those who provide data, so punishment or there is section for those who do not provide the data indeed needs to be … at least rewards, who provide data will be given what percentage of the increase in performance allowance and so on, it needs because some of the local governments that we visited, "Sir, after giving this data, what did I get?", yes … get a salary … hehehe, so far, yes, thank you, thank you for giving the data ”

4. Commitment to Achieving Target Receipts in Lieu of Tax Revenue Targets

The results of in-depth B2 interviews stated that:

“Yes, we are communicating, we finally made the regional office. In this way, our target did not go down, only after it was calculated as a whole in the regional office, finally they realized, from each KPP, the target was … the realization was that much, so the maximum can be done. by the regional office it is a commitment, so he, okay with the data like this, the target cannot be lowered anymore, right, because it’s already given, but with our own calculations we try to achieve that commitment. ”

The results of the interview show that in the end the results of the evaluation of the potential annual tax revenue based on concrete and valid data available, as outlined in the prognosis of the realization of the tax revenue target, which had been submitted in the Rakorda forum, was stated as a "commitment" to the realization of the achievement of the tax revenue target. This commitment to the realization of the tax revenue target serves as an informal reference among the Directorate General of Taxation’s organizational hierarchy as an informal substitute for achieving tax revenue targets. The evaluation of the current year will focus on the achievement of these commitments. Basically, the implementation of the commitment to achieve the tax revenue target is in line with the thought of seeing the tax potential as two kinds of viewpoints, but according to data and information on research results, the commitment to achieving the tax revenue target has not been made as a formal tax revenue target, and the problem of the commitment to achieving the tax revenue target is only one-sided from the KPP Pratama Ternate and a comprehensive evaluation and determination of the hierarchy of the organization has not yet been carried out. The fundamental problem related to determining the commitment value of achieving the tax revenue target, is related to not doing a strong evaluation from the Regional Office of the Directorate General of Taxation or the Tax Office of the Directorate General of Taxes on the determination of the commitment value, so it is very risky under statement in the event that tax employees tend to take the safe zone, or over statement in the event that the tax employee wants to take the lead of the leadership as the opinion of informant 1 and informant 2 in the interview. According to the 2016 Rakorda data of KPP Pratama Ternate, it set a commitment to achieve the target realization of 81%, which means, by budgeting there is already a recognition of loss of 19%, which if drawn nationally means there is already a budget deficit figure of 19%.

5. Dominant Factors in Determination of Tax Revenue Targets

In accordance with the results of in-depth interviews, all informants thought that the availability of concrete and valid data was the most dominant influence on the achievement of the realization of the tax revenue target, but instead all informants also revealed that the availability of concrete and valid data was not used as the main element in determining the tax revenue target. Based on the discussion above, we can get an understanding that the determination of the tax revenue target as a process of achieving the annual tax revenue realization strategy, as seen from the administrative efficiency concept as proposed (2014), was ineffective, because the level of availability of concrete and valid data was not sufficient according tax revenue targets set, with a very significant gap difference.

B. Evaluation of the Achievement of Tax Revenue Targets

In accordance with the Rakorda data and in-depth interview data presented in Table 20, information is obtained that the KPP Pratama Ternate has conducted a good evaluation of internal and external conditions along with concrete and valid data available to compile the prognosis of annual tax
revenue, evaluation of realization achievements monthly, quarterly and annual tax receipts. Even more detailed when approaching the end of the tax year even evaluation of the achievement of revenue realization is done on a weekly and also daily basis as stated in interview B8 which states that "Reports exist, usually want the end of the year right, there are plans for revenue plans weekly, per day "There is usually such a thing, sir, if it is nearing the end of the year, it is getting more intensive, there are weekly reports and daily reports." Further information data from in-depth interviews shows that the evaluation of KPP Pratama Ternate also includes data search, data processing, and concrete and valid data follow-up. As the opinion of informants 1, 2, 3, and 4, information was obtained that in searching for data, the KPP Pratama Ternate has also used regional macroeconomic data as a guide to which sectors should be more focused, which in this case is the agricultural sector, forestry, plantation, trade sector, and transportation and warehousing sector. B2 interview stated that:

"If I give an example of VAT, right, we have BPS data on consumption, consumption or something, right? Then also the data of economic magnitude in these sectors, we will check later, if we use effective rates, you know. By issuing non-BKP, that's right, BKP - non-BKP is issued, then we also release a small economic possibility, right, which is not mandatory for PKP, right, after that we calculate precisely, approaching, then we ... oo..means .. right VAT is 10 percent right, it means it's effective maybe so many percent like that, it's as a benchmark ... that seems like we can do this, right, after that we can, then we check with all this time, there's still a gap, means the gap where the sector is, it must have a special team that he ... "

From the B2 interview, it can be understood that the KPP Pratama Ternate has not gone further to evaluate and dissect macroeconomic data together with the agencies that collect the data, namely the Central Statistics Agency (BPS) at the Regional, city or district level. According to the interview data, regional macroeconomic statistical data should be as detailed as the GRDP data sources can be as detailed as possible, so that the truth and existence of potential tax can be traced, with deeper studies and analysis to get the tax potential gap in each sector. But the data and information from the interviews also show that there is still an institutional ego, which so far risks becoming a challenge in conducting a joint analysis of regional tax potential. In the future, it would be even better if the tax potential analysis data can be presented as part of the job description from BPS which functions as a balance control from outsiders over the calculation of tax potential carried out by the Directorate General of Taxes. Thus, it can be understood that evaluation as a strategic process of achieving the tax revenue target realization, as Wheelen and Hanger (2010) argue (in Ikhsan, 2014, p. 9.5) which suggests a five-step feedback model, which determines what will be measured, sets standards, measuring performance, comparing performance with standards, and taking corrective actions, has been quite effectively carried out by KPP Ternate Primary.

C. Feedback on Achieving Tax Revenue Targets
The follow-up to the evaluation, which is comparing performance with standards, is as Wheelen and Hanger (2010) have argued (in Ikhsan, 2014, p. 9.5) to take corrective action, which in the context of this study is to establish revised targets for the current year's tax revenue, set targets tax revenue the following year and implementation of rewards and punishment for the performance of individual tax officials and or for the tax service office or other organizational hierarchy of the Directorate General of Taxations.

1. Evaluation during the process of achieving current year tax revenue is not effectively used to revise the current year's revenue target. The results of the in-depth interviews confirmed that all informants were of the same relative opinion that the results of the evaluation did not affect the revision of the tax revenue target, including B1 interview which said that "If the target is given from above, we say, for yes ... the regional office said because it was not there is a discount from the head office too. " Evaluation of the achievements of the current tax year, including the tax policy that was rolled out, which although the results have an impact on the reduction of the tax potential is very large, but does not affect the revised tax revenue target for the year. Specifically, the B3 interview stated that it still had an effect but it was not significant, where the explanation was that the effect was close to zero. Thus, the revised tax revenue target is not based effectively on the analysis of the availability of concrete and valid data on the existing potential revenue.

2. Year-end evaluation and prognosis are not effectively used as a basis for setting annual tax revenue targets. Interview B1 said that:

"Next year's revenue is measured from the achievements now, so I see that this leader is achieved in one year, so he will be added again, not based on concrete data available, but based on ... ooo, if yesterday it could grow 30% so this year I add 30 percent, so that the beginning or what is achieved is the burden will be even heavier "

The B1 interview can be understood that the previous year's tax revenue achievement is still used as the basis for determining the next year's tax revenue target, but only limited to its growth aspects, even according to the target data and tax revenue realization presented in Table 3, it turns out that the growth target is set far higher than the previous year's growth achievement. Likewise, the results of in-depth interviews confirmed that all informants said that the evaluation of annual tax revenue achievements, including the calculation of the prognosis of annual tax revenue realization, had been carried out, but did not affect
the determination of the tax revenue target for the following year. B3 interview mentioned that it still had an effect but it was not significant, where the explanation was that the effect was close to zero. Thus, the determination of the tax revenue target is not based effectively on the analysis of the availability of concrete and valid data on the existing potential revenue.

3. Performance-based rewards and punishment mechanism, the dominant measurement based on the achievement of tax revenue, does not significantly affect employee performance. In general, the results of the interviews showed that half of the informants, who have positions as managerial organizations, stated that the rewards and punishment mechanism did not function as expected, unable to affect the work productivity of tax officials. As interview B5 said that:

"If my view turns out not to be (influential), I want it ... to raise or cut it turns out it doesn't have an impact, right, for example, it was cut last year ... we can survive like that, right? the performance is like that, so yes ... indeed this performance is not inline with income, want to be upgraded at any rate if he is good huh ... really good, whether he wants to be paid or not to be cut, he still works, he added to add even if they were basic I don't want to work, so I don't work, so it's not ... not right away"

The other half who work are at the level of the implementer in the organization states that the influence work morale to be better, as interview B6 which says that "If I see, maybe with this stipulation sir, I see in general all of my friends are more enthusiastic Sir. Moreover, the performance is now for each person, so it is actually very stimulating. But all of them when asked about the increase in productivity of their actions, were not able to explain or define their achievements as well as the B8 interview which only answered globally by saying that "If I look more actively". Thus, it can be concluded that the mechanism of rewards and punishment that is implemented even though it triggers the spirit of temporary work, but as a whole does not affect the performance of the achievement of the tax revenue target. The researcher sees that the ineffectiveness of the rewards and punishment system applied to tax employees is as a result of feeling pessimistic about the achievement of tax revenue that is more uncontrollable in relation to setting targets that are less realistic and dependent on winfall or good fortune.

4. Dominant factors in feedback on achieving the tax revenue target obtained.

Data and information from in-depth interviews show that the rewards and punishment mechanism which is based entirely on the achievement of revenue does not dominantly affect the achievement of the tax revenue target realization. As the informant 1 believes that setting realistic tax revenue targets based on concrete and valid data actually has more influence on the performance of achieving tax revenue targets. This emphasizes the importance of looking at tax potential in two perspectives, which are the concrete and valid tax potential and the tax potential with unclear data. From the discussion above, it can be understood that the feedback process on the evaluation results of the realization of the tax revenue target that has been achieved, as a strategic process for achieving the tax revenue target, seen from the Wheelen and Hanger (2010) five-step feedback model is apparently not yet effective.

CONCLUSION

Based on the results of the study, it can be concluded that the strategy for achieving the tax revenue target at KPP Pratama Ternate, especially the strategy for determining the tax revenue target has not been effective with the following explanations:

1. Determination of tax revenue targets is not supported by calculation of potential tax revenue based on concrete and valid financial transaction data, this can be explained as the determination of targets is carried out top down, the targets set are not yet supported with concrete and valid data that are in accordance with the specified target value. Although there is still considerable potential for tax revenue from macroeconomic data, especially GRDP, constrained by institutional ego in the collection of concrete and valid data so that it is not yet available, and the prognosis of the realization of a reasonable and correct, concrete and valid data-based tax revenue is already stated in commitment to achieve the tax revenue target instead of the tax revenue target that should be pursued.

2. Efforts to achieve tax revenue targets which in this case are operational have shifted to commitments to achieve tax revenue targets, including optimally using existing concrete and valid data, as well as searching-processing-analysing-following-up of new data obtained. It was disturbed by the unstructured tax allowance policy in maintaining the rate of economic growth, which operationally turned out to drastically reduce the potential for current tax revenue, but no revisions were made based on the analysis of concrete and valid data available, which results in the realization of achievement results annual tax revenue getting worse.

3. Although the evaluation of the achievements of the current year's tax realization worked, including the tax policy that was rolled out, which although the results have an impact on the reduction of a large tax potential, but it does not affect the revised tax revenue target for the year, or the revised tax revenue target is not based effectively on analysis availability of concrete and valid data on the potential for existing acceptance. Also, the evaluation of the achievement of annual tax realization, including the calculation of the prognosis of the realization of annual tax revenues that have been carried out, does not effectively influence the determination of the tax revenue target for the following year. From the discussion, it can also be invested by the dominant factors that influence the effectiveness of strategies for determining tax revenue targets, which are the
level of availability of concrete and valid data, current year policies that are unstructured tax allowance and HR capacity / quality.

ACKNOWLEDGMENT
The author would like to thank the leaders and staff of KPP Pratama Ternate, for their valuable assistance during the data collection process.

REFERENCES
[2]. _________ Regulation of the Minister of Finance number PMK-95 / PMK.03 / 2013 concerning the Second Amendment to the Regulation of the Minister of Finance Number 16 / PMK.03 / 2013 concerning Details of Data and Information Types and Procedures for Submitting Data and Information Related to Taxation