

**KERTAS KERJA**  
**PERHITUNGAN PENYISIHAN PIUTANG TIDAK TERTAGIH**  
**PAJAK DAERAH**  
**PER 31 DESEMBER 2021**

No	Piutang Pajak						Perhitungan 2021			Pengukuran Beban/(Koreksi Ekuitas)		
	Jenis	Umur (Tahun)	Saldo Per 31 Des 2020	Setoran 2021 1 Jan s/d 31 Des	Koreksi 2021	Penghapusan 2021 1 Jan s/d 31 Des	Saldo Per 31 Des 2021 (Perhitungan Fisik)	Prosentase	Penyisihan Piutang yang tidak tertagih Tahun 2021	Nilai Bersih yang dapat direalisasikan Tahun 2021	Penyisihan Piutang yang tidak tertagih Tahun 2020	Beban Penyisihan Piutang 2021
1	2	3	4	5	6	7	8	9	10=8x9	11=8-10	12	13=10-112
<b>1</b>	<b>BADAN PENDAPATAN DAERAH</b>											
	<i>Piutang Pajak Penerangan Jalan</i>											
	a Piutang Pajak Penerangan Jalan 2020	1	3.265.483.089,00	3.265.483.089,00		-	-	5%	-	-	163.274.154,45	(163.274.154,45)
	b Piutang Pajak Penerangan Jalan 2021	0				-	3.732.633.309,00	5%	18.663.166,55	3.713.970.142,46		18.663.166,55
	<b>JUMLAH</b>		<b>3.265.483.089,00</b>	<b>3.265.483.089,00</b>		<b>-</b>	<b>3.732.633.309,00</b>	<b>-</b>	<b>18.663.166,55</b>	<b>3.713.970.142,46</b>	<b>163.274.154,45</b>	<b>(144.610.987,91)</b>
	<i>Piutang Pajak Reklame</i>											
	a Reklame Papan 2019	2	10.716.250,00	10.716.250,00			-	50%	-	-	535.812,50	(535.812,50)
	b Reklame Papan 2020	1	48.218.112,50	47.016.812,50			1.201.300,00	10%	120.130,00	1.081.170,00	2.410.905,63	(2.290.775,63)
	c Reklame Papan 2020 (insidental)	1	648.000,00	648.000,00			-	10%	-	-	32.400,00	(32.400,00)
	d Reklame Papan 2021	0					32.418.875,00	5%	162.094,38	32.256.780,63		162.094,38
	<b>JUMLAH</b>		<b>59.582.362,50</b>	<b>58.381.062,50</b>		<b>-</b>	<b>33.620.175,00</b>	<b>-</b>	<b>282.224,38</b>	<b>33.337.950,63</b>	<b>2.979.118,13</b>	<b>(2.696.893,75)</b>
	<i>Piutang PBB-P2</i>											
	a Piutang Pajak Bumi dan Bangunan (PBB-P2) 2021	0					6.240.301.279,00	5%	31.201.506,40	6.209.099.772,61	-	31.201.506,40
	b Piutang Pajak Bumi dan Bangunan (PBB-P2) 2020	1	5.865.497.915,16	1.652.445.938,00			4.213.051.977,16	10%	421.305.197,72	3.791.746.779,44	293.274.895,76	128.030.301,96
	c Piutang Pajak Bumi dan Bangunan (PBB-P2) 2019	2	2.832.586.239,75	181.514.440,00			2.651.071.799,75	50%	1.325.535.899,88	1.325.535.899,88	141.629.311,99	1.183.906.587,89
	d Piutang Pajak Bumi dan Bangunan (PBB-P2) 2018	3	2.814.087.927,00	102.935.719,00		-	2.711.152.208,00	50%	1.355.576.104,00	1.355.576.104,00	281.408.792,70	1.074.167.311,30
	e Piutang Pajak Bumi dan Bangunan (PBB-P2) 2017	4	1.373.044.880,00	45.208.283,00		-	1.327.836.597,00	100%	1.327.836.597,00	-	137.304.488,00	1.190.532.109,00
	f Piutang Pajak Bumi dan Bangunan (PBB-P2) 2016	5	1.992.211.965,00	41.433.911,00		-	1.950.778.054,00	100%	1.950.778.054,00	-	199.221.196,50	1.751.556.857,50
	g Piutang Pajak Bumi dan Bangunan (PBB-P2) 2015	6	1.501.839.471,00	20.076.583,00		-	1.481.762.888,00	100%	1.481.762.888,00	-	1.501.839.471,00	(20.076.583,00)
	h Piutang Pajak Bumi dan Bangunan (PBB-P2) 2014	7	944.769.694,00	8.048.169,00		-	936.721.525,00	100%	936.721.525,00	-	944.769.694,00	(8.048.169,00)
	i Piutang Pajak Bumi dan Bangunan (PBB-P2) 2013	8	1.150.483.718,00	12.314.695,00		-	1.138.169.023,00	100%	1.138.169.023,00	-	1.150.483.718,00	(12.314.695,00)
	j Piutang Pajak Bumi dan Bangunan (PBB-P2) 2012	9	2.229.388.471,00	10.678.827,00		-	2.218.709.644,00	100%	2.218.709.644,00	-	2.229.388.471,00	(10.678.827,00)
	k Piutang Pajak Bumi dan Bangunan (PBB-P2) 2011	10	2.292.825.760,00	9.211.357,00		-	2.283.614.403,00	100%	2.283.614.403,00	-	2.292.825.760,00	(9.211.357,00)
	l Piutang Pajak Bumi dan Bangunan (PBB-P2) s/d 2010	11	23.050.747.683,00	15.728.399,00		3.503.366.217,00	19.531.653.067,00	100%	19.531.653.067,00	-	23.050.747.683,00	(3.519.094.616,00)
	<b>JUMLAH</b>		<b>46.047.483.723,91</b>	<b>2.099.596.321,00</b>		<b>-</b>	<b>3.503.366.217,00</b>	<b>46.684.822.464,91</b>	<b>34.002.863.908,99</b>	<b>12.681.958.555,92</b>	<b>32.222.893.481,95</b>	<b>1.779.970.427,04</b>
	<b>TOTAL</b>		<b>49.372.549.175,41</b>	<b>5.423.460.472,50</b>		<b>-</b>	<b>3.503.366.217,00</b>	<b>50.451.075.948,91</b>	<b>-</b>	<b>34.021.809.299,91</b>	<b>16.429.266.649,00</b>	<b>1.632.662.545,39</b>