Analysis of Government Regulation Number 19 of 2005 Concerning PNBP At KUA, Ratu Agung Bengkulu

Muhammad Misbach¹, Ismail Jalili², Rohmadi³ Suardi Abas⁴ Fatmawati State Islamic University, Bengkulu misbachmuhammad4@gmail.com

ARTICLE INFO

Article History

 Submission
 :
 13-02-2023

 Received
 :
 14-02-2023

 Revised
 :
 20-04-2023

 Accepted
 :
 20-04-2023

 Published
 :
 24-04-2023

Keywords

Keyword1 Wedding Keyword2 PNBP Keyword3 KUA

ABSTRACT

Marriage in Islam is a worship that is prescribed by Islam and is carried out perfectly according to the rules that have been set. The law that applies in Indonesia is the registration of marriages for Muslims by the Office of Religious Affairs (KUA). The aim of the research is to analyze the implementation of PP No. 19 of 2015 concerning PNBP in KUA, Ratu Agung District, Bengkulu City. This research is a type of qualitative descriptive research through library research. Data collection techniques with observation, interviews and documentation. The results of this study are that the implementation of PP PNBP at the KUA of Ratu Agung District is in accordance with the applicable provisions. In this case the community also welcomes the new regulations regarding marriage fees in accordance with Government Regulation No. 19 of 2015 concerning PNPB. There are several factors that influence people not to carry out marriages at the KUA because they are ashamed, they are considered not trying to find the cost of the marriage, they are unable to hold a party and they still believe that there will be a disaster if they get married at the KUA.

Introduction

Marriage in Islam (2020; 2020; 2020) is a worship that is prescribed by Islam, so it must be carried out perfectly and follow the rules that have been set (Holilur, 2021; Malisi, 2022). Marriage law in Indonesia (Wahyuni et al., 2022) is regulated in Law Number 1 of 1974 concerning Marriage (hereinafter abbreviated as the Marriage Law) (Muttaqin, 2020; Putrayasa et al., 2022) and Government Regulation Number 9 of 1975 concerning Implementation of Law Number 1 of 1974 concerning Marriage (Mangku & Yuliartini, 2020). KUA (Marzuki, 2020) is an institution at the sub-district level of the Ministry of Religion that provides direct services to the Muslim community. Government Regulation Number 48 of 2014 concerning the determination of the cost of registering a marriage at the KUA at Rp. Exceptions for economically disadvantaged citizens or disaster victims

Website: http://jurnal.dokicti.org/index.php/JSLS/index

who carry out marriages or reconciliation outside the KUA may be subject to a tariff of Rp.0.00,-.

For the amount of transportation and professional services for the priest in accordance with the KUA typology article 12 PMA (Millah, 2022), it is emphasized that the cost of marriage outside the KUA is Rp. 600,000 will go into state cash and will be given to the sub-district KUA at the beginning of each month Rp. 400,000, for transportation costs to urban areas of Rp. 125,000 is different with inland places will get a higher transportation cost of around Rp. 200,000/250,000.

The issuance of PP PNBP (Aiyub, 2022; Juryati et al., 2022) was warmly welcomed by the community and the KUA of Bengkulu City. In particular, PPN/PPN Deputy KUA Ratu Agung employees were spared from various accusations, and of course the issuance of PP PNBP will increase public interest (Liunokas et al., 2021) in holding marriages at KUA. In general, the implementation of marriages carried out at KUA is still very minimal, although it has been emphasized that in the PP PNBP, marriages carried out at KUA are not required to pay (free) if carried out during working hours.

Method

Qualitative descriptive research (Hasan et al., 2023; Mey, 2022; Ramdhan, 2021) with steps through library research library research (Sari, 2021). The research technique uses field research (Rusne & Mustika, 2021). Carried out for 4 months August – November 2022. The research location was at KUA, Ratu Agung District, Bengkulu City. data collected through interviews (Fadhallah, 2020; Langley & Meziani, 2020), observation (Rolfe, 2020) and documentation.

Results and Discussion

Ratu Agung's Office of Religious Affairs (KUA) has applied the PNBP regulations that apply to the Ministry of Religion to the maximum. In addition, the KUA of Ratu Agung Subdistrict has conducted outreach to the public (Maxuel & Primastiwi, 2021) regarding the applicable PNBP rates and the community has also welcomed the government's decision on the issue of marriage fees. So far the KUA of Ratu Agung District has not received any complaints or obstacles from the community regarding PNBP matters and the fees for marriage that have been set. The marriage data recorded at the KUA Kec. Queen Agung of Bengkulu City can be seen in Table 1.

No.	Village Organizational Unit	Marriage at KUA	Marriage outside the KUA	Non-Tax State Revenue (PNBP)
1.	Lempuing	-	2	Rp. 1.200.000,-
2.	Kebun Beler	-	5	Rp. 3.000.000,-
3.	Sawah Lebar	-	11	Rp. 6.600.000,-
4.	Tanah Patah	-	3	Rp. 1.800.000,-
5.	Sawah Lebar Baru	-	2	Rp. 600.000,-
6.	Kebun Tebeng	-	8	Rp. 4.800.000,-
7.	Kebun Kenanga	-	6	Rp. 2.400.000,-
8.	Nusa Indah	6	2	Rp. 1.200.000,-
Jumlah		6	39	Rp. 23.400.000,-
		45		

Table 1 Marriage Data for Ratu Agung District for August-November 2022

Implementation of PP No. 19 of 2015 concerning PNBP at KUA Ratu Agung District, Begkulu City

KUA Ratu Agung understands the applicable PP PNBP, and has implemented the rules in accordance with the provisions of PP PNBP regarding marriage fee regulations (Karmila, 2023). As well as having participated in a series of socialization activities regarding PP PNBP both those held by the Office of the Ministry of Religion of Bengkulu City, as well as the Regional Office of the Ministry of Religion of Bengkulu Province.

Determination of marriage fees at the KUA after the enactment of PP PNBP (Isnaiah et al., 2021) concerning Tariffs on Types of Non-Tax State Revenues that apply to the Ministry of Religion includes socialization (Diah, 2021) and implementation so that the regulation on marriage fees is maximally known by all parties in the community. This is to avoid manipulation of information by the headman and the public to immediately know the amount of payment for services at the KUA.

Response of the Community of Ratu Agung District, Bengkulu City to PP No. 19 of 2015 concerning applicable PNBP

Based on the results of interviews with the community, they welcomed the stipulation of these regulations, and agreed and did not object to the nominal cost of a home wedding of Rp. 600,000. It's just that some people wondered where the money went For this reason, KUA employees of Ratu Agung District continue to make the best possible service efforts and provide guidance to the public regarding the cost of getting married.

KUA employees in Ratu Agung District are always transparent in providing information, and explaining that the money paid Rp. 600,000 was paid via Bank Transfer

and went directly into the State treasury, for details the money was used for transportation costs for the prince who would marry the bride and groom, file fees and other costs.

Factors Affecting People's Reluctance to Carry Out Marriages at KUA, Ratu Agung District

The research was conducted by interviewing 10 people (rt.26 and rt.25) in the Sawah Lebar Baru sub-district. Some of the reasons people choose to marry at the KUA (Pulungan & Fadillah, 2021) are because there is no cost and are constrained by the economy, both of their parents have died and they want to get married in a simple way. Meanwhile, some people carry out weddings at home because from an economic point of view they are qualified and have sufficient expenses for the wedding by preparing a party, then an agreement from the two people and the family and wanting to carry out the party for a long time, such as from morning to evening.

Several factors influence the community or that a person does not want to carry out a marriage at the KUA (Darmi et al., 2022; Ridho & Qohar, 2020), namely some people still adhere to the belief that by marrying at the KUA, later they will get a calamity such as an accident or certain illnesses, they are considered to have no shame with other people if they marry at the KUA, so material from people's talk, or it could just be that they have had unregistered marriages (Kharisudin, 2021; Zakaria & Saad, 2021), become pregnant out of wedlock, are considered poor and don't want to try to find costs and the facilities at KUA are inadequate.

Conclusion

KUA Ratu Agung District, Bengkulu City, has implemented PP No. 19 of 2015 in accordance with applicable provisions and regulations. KUA Ratu Agung carries out a series of socialization, implementation, building integrity and supervision activities regarding PP PNBP both organized by the Office of the Ministry of Religion of Bengkulu City, as well as the Regional Office of the Ministry of Religion of Bengkulu Province. The community welcomed the stipulation regarding the regulation on PNBP wedding fees. They agreed and had no objections, capable. Several factors influence people not to want to marry at the KUA because people still adhere to the belief that by marrying at the KUA they will later experience disaster, embarrassment, become material for people's talk, have had unregistered marriages, become pregnant out of wedlock, are considered poor and do not want to try to find the cost of the marriage., the facilities at KUA are inadequate.

References

- Aiyub, Z. (2022). Dampak Penerapan PP Nomor 9 Tahun 2018 Tentang Jenis Dan Tarif Atas Jenis Penerimaan Negara Bukan Pajak Yang Berlaku Pada Kementrian Agama Terhadap Kesadaran Hukum Masyarakat Melangsungkan Pernikahan Didalam Dan Diluar Kua. IAIN Kediri.
- Darmi, Sultan, L., & Ishak, N. (2022). URGENSI PENCATATAN NIKAH DALAM PERSPEKTIF HUKUM ISLAM DAN HUKUM POSITIF (Studi Kasus Terhadap Pemahaman Masyarakat Desa Tellangkere Kecamatan Tellu Limpoe). *QADAUNA*: *Jurnal Ilmiah Mahasiswa Hukum Keluarga Islam*, *4*(1).
- Diah, V. (2021). Efektivitas Peraturan Pemerintah Nomor 48 Tahun 2014 Tentang Tarif Atas Jenis Penerimaan Negara Bukan Pajak Di KUA Kecamatan Bandar Kabupaten Pacitan. IAIN Diponegoro.
- Fadhallah. (2020). Wawancara. UNJ Press.
- Hasan, M., Tuti Khairani Harahap, Mp., Syahrial Hasibuan, Ms., Iesyah Rodliyah, M., Sitti Zuhaerah Thalhah, Mp., Cecep Ucu Rakhman, Mp., Paskalina Widiastuti Ratnaningsih, M., Inanna, Mh., Andi Aris Mattunruang, Mp. S., Nursaeni, Mp., Yusriani, Mp., Nahriana, Mk., Dumaris Silalahi, Mp. E., Dra Sitti Hajerah Hasyim, Mp., Azwar Rahmat, Ms., Yetty Faridatul Ulfah, Mtp., & Nur Arisah, Mh. (2023). METODE PENELITIAN KUALITATIF. *Penerbit Tahta Media*. http://tahtamedia.co.id/index.php/issj/article/view/182
- Holilur, R. (2021). Hukum Perkawinan Islam Menurut Empat Mazhab Disertai Aturan yang Berlaku di Indonesia. Prenada Media.
- Isnaiah, S. A., Marluwi, M., & Fadhil, M. (2021). SYARAT PENDAFTARAN NIKAH BERDASARKAN PERATURAN PEMERINTAH NOMOR 48 TAHUN 2014 TENTANG BIAYA PENCATATAN NIKAH DAN IMPLEMENTASINYA DI KANTOR URUSAN AGAMA (KUA) PONTIANAK BARAT. *Al-Usroh*, *1*(2), 183–197. http://e-journal.iainptk.ac.id/index.php/alusroh/article/view/400
- Juryati, S., Amda, A. D., & Edyar, B. (2022). PP 48 TAHUN 2014 TENTANG PERUBAHAN SEBELUMNYA TENTANG PNBP DEPAG DITINJAU MASLAHAH. *Al Qalam: Jurnal Ilmiah Keagamaan Dan Kemasyarakatan*, *16*(5), 1770. https://doi.org/10.35931/aq.v16i5.1194
- Karmila, A. (2023). Pengelolaan Penerimaan Negara Bukan Pajak (PNBP) atas biaya administrasi pernikahan di Kantor Urusan Agama Kecamatan Cikalong Wetan. UIN Sunan Gunung Djati Bandung.
- Kharisudin, K. (2021). NIKAH SIRI DALAM PERSPEKTIF KOMPILASI HUKUM ISLAM DAN UNDANG-UNDANG PERKAWINAN INDONESIA. *Perspektif*, 26(1), 48. https://doi.org/10.30742/perspektif.v26i1.791
- Langley, A., & Meziani, N. (2020). Making Interviews Meaningful. *The Journal of Applied Behavioral Science*, 56(3), 370–391. https://doi.org/10.1177/0021886320937818
- Liunokas, O., Subani, N., & Gonsalves, D. (2021). Partisipasi dan Animo Masyarakat Dalam Penanggulangan Penyakit Infeksi di Wilayah Kerja Puskesmas Tanaraing Kabupaten Sumba Timur. *Flobamora Nursing Journal*, 1(1), 32–41.
- Malisi, A. S. (2022). PERNIKAHAN DALAM ISLAM. *SEIKAT: Jurnal Ilmu Sosial, Politik Dan Hukum, 1*(1), 22–28. https://doi.org/10.55681/seikat.v1i1.97

- Mangku, D., & Yuliartini, N. (2020). DISEMINASI UNDANG-UNDANG NOMOR 1 TAHUN 1974 TENTANG PERKAWINAN DALAM PENINGKATAN KESADARAN HUKUM MASYARAKAT DI DESA SIDETAPA TERKAIT URGENSI PENCATATAN PERKAWINAN UNTUK MEMPEROLEH AKTA PERKAWINAN. JURNAL PENDIDIKAN KEWARGANEGARAAN UNDIKSHA, 8(1).
- Marzuki, A. (2020). Peningkatan Layanan Publik dan Biaya Operasional Perkantoran KUA: Sejarah, Pengelolaan dan Implikasi Terhadap Layanan KUA. *Jurnal Bimas Islam*, *13*(1), 183–199. https://doi.org/10.37302/jbi.v13i1.192
- Maxuel, A., & Primastiwi, A. (2021). PENGARUH SOSIALISASI PERPAJAKAN DAN SANKSI PERPAJAKAN TERHADAP KEPATUHAN WAJIB PAJAK UMKM E-COMMERCE. *Jurnal Riset Manajemen Dan Bisnis*, *16*(1), 21. https://doi.org/10.21460/jrmb.2021.161.369
- Mey, G. (2022). *Qualitative Methodology* (pp. 1–26). Springer. https://doi.org/10.1007/978-3-030-26248-8_22-1
- Millah, S. (2022). *PROBLEMATIKA NIKAH GRATIS (RP. 0) DI KANTOR URUSAN AGAMA KECAMATAN BUNUT DITINJAU MENURUT HUKUM ISLAM*. Universitas Islam Negeri Sultan Syarif Kasim Riau.
- Musyafah, A. A. (2020). PERKAWINAN DALAM PERSPEKTIF FILOSOFIS HUKUM ISLAM. *CREPIDO*, 2(2), 111–122. https://doi.org/10.14710/crepido.2.2.111-122
- Muttaqin, M. N. (2020). UNREGISTERED MARRIAGE BETWEEN INDONESIAN CITIZENS AND FOREIGN CITIZENS WITH THE LEGAL PERSPECTIVE OF MARRIAGE IN INDONESIA. *Jurnal Ilmiah Mizani: Wacana Hukum, Ekonomi Dan Keagamaan*, 7(2), 149. https://doi.org/10.29300/mzn.v7i2.3396
- Pulungan, K., & Fadillah, O. (2021). PANDANGAN MASYARAKAT DESA ALAHAN TERHADAP PERKAWINAN DI KANTOR URUSAN AGAMA KECAMATAN UJUNG BATU MENURUT PERSFEKTIF HUKUM ISLAM. *Jurnal Hukumah*, 4(2).
- Putrayasa, K., Ardhya, S. N., & Dantes, K. F. (2022). IMPLEMENTASI PERATURAN PEMERINTAH NOMOR 9 TAHUN 1975 TENTANG PELAKSANAAN UNDANG-UNDANG NOMOR 1 TAHUN 1974 TERKAIT PUTUSAN PERCERAIAN TANPA AKTA PERKAWINAN DI PENGADILAN NEGERI SINGARAJA (Studi Putusan Nomor: 232/Pdt.G/2020/PN.Sgr). *Jurnal Komunitas Yustisia*, 5(1), 197–208. https://doi.org/10.23887/jatayu.v5i1.45942
- Ramdhan, M. (2021). Metode Penelitian. Cipta Media Nusantara.
- Ridho, M. M., & Qohar, A. (2020). Perspektif Hukum Islam tentang Pernikahan di Luar Kantor Urusan Agama di Bandar Lampung. *AL-MANHAJ: Jurnal Hukum Dan Pranata Sosial Islam*, 2(2), 167–194. https://doi.org/10.37680/almanhaj.v2i2.409
- Rolfe, S. (2020). Direct observation. In *Doing Early Childhood Research*. Taylor and francis group.
- Rusne, J., & Mustika, M. (2021). Penelitian Lapangan; Saksikan dan Pelajari: Seri Dasar-Dasar Metode Penelitian. Nusa Media.
- Sari, R. K. (2021). PENELITIAN KEPUSTAKAAN DALAM PENELITIAN PENGEMBANGAN PENDIDIKAN BAHASA INDONESIA. *Jurnal Borneo Humaniora*, 4(2), 60–69. https://doi.org/10.35334/borneo_humaniora.v4i2.2249
- Wahyuni, S., Luthviati, R. D., Hayat, M. J., & K. Mishra, U. (2022). The Registration

- Policy of Interfaith Marriage Overseas for Indonesian Citizen. *BESTUUR*, *10*(1), 12. https://doi.org/10.20961/bestuur.v10i1.64330
- Widiyanto, H. (2020). KONSEP PERNIKAHAN DALAM ISLAM (Studi Fenomenologis Penundaan Pernikahan Di Masa Pandemi). *Jurnal Islam Nusantara*, 4(1).
- Yunus, H., Rusli, R., & Abidin, A. (2020). The Concept of A Marriage Agreement in the Compilation of Islamic Law. *INTERNATIONAL JOURNAL OF CONTEMPORARY ISLAMIC LAW AND SOCIETY*, 2(2), 33–45. https://doi.org/10.24239/ijcils.Vol2.Iss2.20
- Zakaria, E., & Saad, M. (2021). NIKAH SIRRI MENURUT HUKUM ISLAM DAN HUKUM POSITIF. Kordinat | Jurnal Komunikasi Antar Perguruan Tinggi Agama Islam, 20(2).