



THE EFFECT OF REGIONAL TAXES AND REGIONAL LEVIES ON THE INCREASE IN LOCAL REVENUE IN DKI JAKARTA PROVINCE

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Abstract : The purpose of the research conducted by the author is to determine the influence of Regional Taxes and Regional Levies on Regional Original Revenue (PAD) of DKI Jakarta Province. The research method used in this study is a case study research method using a descriptive research method with a quantitative approach, because this study emphasizes numerical data (numbers), while the data collection techniques used in this study are literature studies and internet research. The results of this study show that simultaneously regional taxes and regional levies have a significant effect on regional original revenue by 96.2%. Partially, regional taxes have a significant positive effect on regional original revenue, while regional levies do not have a significant effect on regional original revenue.

IndexTerms - Regional Taxes, Regional Levies, Regional Original Revenue

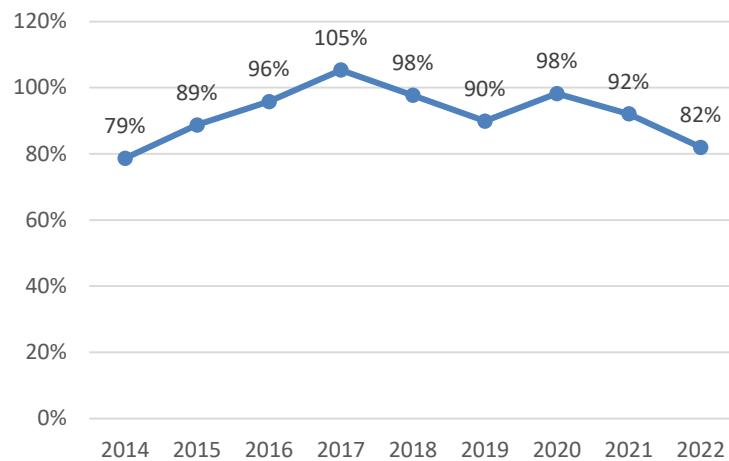
INTRODUCTION

Indonesia is a unitary country that is given the opportunity to organize regional autonomy because it adheres to the principle of decentralization, as explained in Law Number 32 of 2004 concerning Regional Government which contains: "Decentralization is the handover of government authority by the Government to autonomous regions to regulate and manage government affairs in the Unitary State system of the Republic of Indonesia."

Regional financial resources in the implementation of decentralization consist of regional revenue and regional financing. Regional financial sources sourced from regional revenues include Regional Original Revenue (PAD), balance funds and other revenues. The fundamental source of regional finance, owned and managed by the local government, is Regional Original Revenue (PAD).

The following has been presented with data on the budget of the original regional revenue, regional taxes and regional levies of DKI Jakarta Province for the fiscal year 2014 to 2022 as follows:

Figure 1. Percentage of DKI Jakarta Province's PAD Achievement in 2014-2022



Based on graph 1.1, it can be seen that the percentage rate of PAD achievement from year to year fluctuates every year. In 2014 - 2017 the achievement of PAD increased by 26%, this can be seen from the increase in regional tax revenue from 83% to 103%, and the increase in regional levy revenue from 30% to 92%. From 2018 to 2019 the percentage of PAD achievement decreased by 15%, this can be seen from the decrease in regional tax revenue from 103% to 90%, and the increase in regional levy revenue from 92% to 83%. In 2020 the achievement of PAD increased again by 98%, this can be seen from the decrease in regional tax revenue from 103% to 98%, and the increase in regional levy revenue from 83% to 106%. From 2021 to 2022, the percentage of PAD achievement decreased by 16%, this can be seen from the decrease in regional tax revenue from 98% to 88%, and the decrease in regional levy revenue from 106% to 47%.

Regional Tax is one of the sources of regional original income, where every increase in Regional Tax will affect the increase in Regional Original Revenue. Regional Levy, as is the case with Regional Tax, is one of the Regional Original Revenue that can directly affect the rise and fall of Regional Original Revenue. Regional original revenue consists of regional taxes, regional levies, the results of segregated regional wealth management and other valid PAD. The increase or decrease in Regional Original Revenue itself is influenced by the dimensions or components of the Regional Original Revenue mentioned above, where in this study only Regional Tax Revenue and Regional Levy are used. Based on the description above and empirical evidence.

Referring to the above background, the researcher is interested in conducting a study on how much influence regional taxes and regional levies exist in DKI Jakarta Province with the title "The Effect Of Regional Taxes And Regional Levies On The Increase in Local Revenue in Dki Jakarta Province".

NEED OF THE STUDY.

Regional Tax Revenue Regional Taxes According to Rahardjo Adisasmita, Regional Revenue and Budget Management, (2014:100). "Regional taxes can be interpreted as follows: Taxes collected by the Regional Government with arrangements from the region itself, The tax is collected based on national regulations but the application of the rate is carried out by the local government, Regional taxes are determined and/or collected by the Regional Government

Rahardjo Adisasmita Regional Levy, Regional Revenue and Budget Management, (2014:110) defines "Regional levy is a levy carried out in connection with facility services provided by the government directly and practically to the community"

In Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments, Chapter I, the general provisions of article 1 paragraph 18 state that "Regional Original Revenue, hereinafter referred to as PAD, is the income obtained by the Region which is collected based on regional regulations in accordance with the law."

Alternative Hypothesis (Ha):

Ha1: Regional tax revenues have a significant effect on the increase in Regional Original Revenue (PAD) in the DKI Jakarta Provincial Government.

Ha2: Regional levy revenue has a significant effect on the increase in Regional Original Revenue (PAD) in the DKI Jakarta Provincial Government.

Ha3: Regional tax revenues and regional levies have a significant effect on the increase in Regional Original Revenue (PAD) in the DKI Jakarta Provincial Government.

Alternative Hypothesis (Ho):

Ho1: Regional tax revenues do not have a significant effect on the increase in Regional Original Revenue (PAD) in the Jakarta Provincial Government.

Ho2: Regional levy receipts do not have a significant effect on the increase in Regional Original Revenue (PAD) in the DKI Jakarta Provincial Government.

Ho3: Regional tax revenues and regional levies together do not have a significant effect on the increase in Regional Original Revenue (PAD) in the DKI Jakarta Provincial Government.

RESEARCH METHODOLOGY

The object of this research to be carried out is Regional Tax Revenue, Regional Levy and Original Revenue of the DKI Jakarta Provincial Government. The internal research method used in this study is a case study research method using a descriptive research method with a quantitative approach, because this study emphasizes numerical data (numbers).

2.1 Population and Sample

The population in this study is financial data, namely LRA (Budget Realization Report) which is available on the DKI Jakarta PPID website. The sample in this study is in the form of financial data for 9 years, namely 2014 - 2022.

2.2 Data and Sources of Data

The data collection technique used in this study uses two methods. The first way is literature study, which is to obtain as much information as possible to be used as a theoretical basis and reference to process data by reading, studying, studying, and reviewing literature in the form of books, journals, papers and previous researches related to the problem being researched. The second way is internet research (online research), which is the collection of data from related websites to obtain additional literature, journals and other data related to this research.

IV. RESULTS AND DISCUSSION

Table 1 Summary of descriptive statistics

	Minimum	Maximum	Mean	Std. Deviation
Regional Taxes	27.050.949.023.586	40298122505326	34.313.873.894.286,22	4.742.348.698.118,286
Regional Levies	376.977.989.704	675.475.066.072	521.927.235.990,89	103.797.383.038,483
PAD	31.274.215.885.719	45.707.400.003.802	39.934.878.061.091,45	5.306.054.635.181,391

The data in Table 1 shows that the average value of Regional Levy in DKI Jakarta Province is Rp. 521,927,235,990.89 with a standard deviation value of Rp. 103,797,383,038,483. This means that the distribution of data related to Regional Levies in DKI Jakarta Province has been evenly distributed during the research year period.

The data in Table 1 above shows that the average value of regional taxes in DKI Jakarta Province is Rp. 34,313,873,894,286.22 with a standard deviation value of Rp. 4,742,348,698,118,286. This means that the distribution of data related to Regional Taxes in DKI Jakarta Province has been evenly distributed during the research year period.

The data in Table 1 shows that the average value of Regional Original Revenue in DKI Jakarta Province is Rp. 39,934,878,061,091.45 with a standard deviation value of Rp. 5,306,054,635,181,391. This means that the distribution of data related to the Regional Original Revenue variable in DKI Jakarta Province has been evenly distributed during the research year period.

Table 2 Summary of Normality Test

One-Sample Kolmogorov-Smirnov Test	
Sig.	0,144

Based on the test conducted with Kolmogorov Smirnov, a significance value of 0.144 was obtained. This shows that the significance value is greater than 0.05 so that the data is distributed normally.

Table 3 Summary of Heteroscedasticity Test

	Model	t	Sig.
1	(constant)	0,071	946

	Regional Taxes	0,874	0,416
	Regional Levies	-0,668	0,529

In Table 3, it can be seen that the significance value of the Regional Levy variable is 0.416, and the Regional Tax is 0.529. The value is greater than 0.05 which means that there is no influence between the independent variables on absolute residuals. Thus, the model created does not contain symptoms of heteroscedasticity.

Table 4 Summary of Autocorrelation Tests

Model Summary ^b
Durbin-Watson
2,188

$$dU < d < 4-dU = 1,6993 < 2,188 < 2,3007$$

Based on the test conducted using Durbin-Watson (d), it is 2.188 so that there is no autocorrelation because Durbin Waston's number is at the value of 1.6993 to 2.3007.

Table 5 Summary of Multicollinearity Test

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Regional Taxes	1,000	1,000
	Regional Levies	1,000	1,000

Based on the test conducted by looking at the VIF value from the regression analysis results, the Variance Inflating Factor (VIF) value in the regional tax and regional levy variables is less than 10, and the tolerance value is large from 0.10. So in this test, there is no multicollinearity. So that there is no correlation between independent variables.

Table 6 Summary of Multiple Regression Analysis

Coefficients ^a		
Model		Unstandardized Coefficients
		B
1	(Constant)	1.761.189.790.747,078
	Regional Taxes	1,103
	Regional Levies	0,636

Multiple regression analysis is an analysis that describes the relationship between three or more variables, namely at least 2 independent variables and one dependent variable. The regression model obtained is as follows:

$$Y = 1.761.189.790.747,078 + 1,103X_1 + 0,636X_2 = \varepsilon$$

From the regression model, it can be concluded as follows:

1. The value of the constant obtained is 1,761,189,790,747,078 stating that if the independent variables of regional taxes and regional levies are zero, it is assumed that the amount of original regional revenue obtained is 1,761,189,790,747,078.
2. The regression coefficient of regional taxes with a positive value of 1.103 states that for every increase in one regional tax unit, it is estimated that the original regional revenue will increase by 1.103 assuming that other variables have a fixed value.
3. The regression coefficient of regional levy with a positive value of 0.636 states that for every increase in one unit of regional levy, it is estimated that the original regional revenue will increase by 0.636 assuming other variables have a fixed value.

Table 7 Summary of Determination Coefficients

Model Summary
Adjusted R Square
0,962

Based on the test conducted by looking at the adjusted R Square value, the adjusted R Square value obtained was 0.962. This value states that 96.2% of the change in local revenue of DKI Jakarta Province is influenced by the amount of regional tax revenue and regional levies obtained, while the remaining 3.8% is influenced by other factors outside the model.

Table 8 Summary of Simultaneous Hypothesis Testing (Test F)

ANOVA ^a			
	Model	F	Sig.
1	Regression	101,094	0,000 ^b

From the data table above, it can be concluded that the results of $F_{101,094} > 4.76$ and the results of $Sig. 0.000 < 0.05$ can be concluded that there is a significant influence between regional taxes, and regional levies simultaneously on the original regional revenue.

Table 9 Summary of Partial Hypothesis Testing (Test T)

Coefficients ^a			
	Model	t	Sig.
1	(Constant)	0,535	0,612
	Pajak Daerah	14,219	0,000
	Retribusi Daerah	0,179	0,864

The regional tax variable has a calculated t value of 14.219. When compared to the t-value of the table which is only 2.44691, the calculated t obtained is much larger than the t-table. When viewed from the significance value obtained, it is $0.000 < 0.05$. In accordance with the provisions of decision-making, H_{a1} is accepted, which means that regional taxes have a significant influence on the PAD of DKI Jakarta Province partially, so that the larger the amount of regional taxes received, the greater the revenue of the original regional revenue of DKI Jakarta Province.

The regional levy variable has a t-calculated value of 0.179. When compared to the table t of 2.44691, the calculated t value obtained is smaller than the table t. When viewed from the significance value obtained, it is $0.864 > 0.05$. In accordance with the provisions of decision-making, H_{o2} is accepted, which means that the regional levy does not have a significant influence on the PAD of DKI Jakarta Province partially, so that the size of the regional levy revenue does not necessarily affect the original revenue of the DKI Jakarta Province.

I. ACKNOWLEDGMENT

The results of this study show that simultaneously regional taxes and regional levies have a significant effect on regional original revenue by 96.2%. Partially, regional taxes have a significant positive effect on regional original revenue, while regional levies do not have a significant effect on regional original revenue.

For the DKI Jakarta Provincial Government, it is hoped that it can be an input in the implementation of regional financial management in order to further increase the collection and collection of each component of regional original revenue, especially regional taxes and regional levies, by increasing supervision, coaching and evaluation of the collection of regional taxes and levies.

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