

# Analysis of Factors Affecting Local Tax Revenue

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**Abstract.** Problem in study this is not yet achievement of revenue target tax area in Deli Serdang Regency, where tax accepted area government will be used for progress area that's fine through means nor infrastructure. Destination from study this is for analyze influence of product gross regional domestic (GDP), per capita GRDP, inflation and total population to reception tax areas in Deli Serdang Regency in 2015 – 2020. Data primary in research this is the data obtained and collected by doing study by live in Body Regional Income County Deli Serdang. Data analysis used is statistical descriptive, Analysis multiple linear regression, test assumptions classic. Hypothesis tested with using t test and f test. Research results by Partial show that product gross regional domestic (GDP), GRDP Per capita and total population take effect positive significant to reception tax area in Deli Serdang Regency with Mark significance each of 0.022, 0.017 and 0.031. Meanwhile for variable inflation no have significant influence to reception tax area in Deli Serdang Regency with Mark significance of 0.69. However by Simultaneous GRDP, GRDP Per capita, inflation and total population take a significant positive effect to the reception tax area.

**Keywords:** Gross Regional Domestic Product (GRDP), Per capita GRDP, Inflation, Population, Regional Tax Revenue

## 1 Introduction

Through the policy of the implementation of regional autonomy, the regional government can regulate and manage the interests of its own community where in the process of taking or collecting it is outside the separation of interference from the central government because the current management system adheres to a decentralized system, namely all management and administration of policies are regulated in regional regulations and adapted to local regulations. current regulation. The regional government which has the authority in regional financial affairs, empowers all regional economic potentials existing to be used as regional income. To provide good public services, local governments need sufficient financial capacity to be able to organize and manage their own households. Therefore, in order to realize the financial capabilities that it is sufficient that local governments need to pay attention to the potential of the area they have [1]

Based on Law No. 28 of 2007 tax is one of the largest sectors that add to the current state and local revenue sources. In addition to acting as a source of regional income (budgetary), taxes are also a regulatory tool for the *allocation* and distribution of economic activities in a particular area. Therefore, the determination of the target for local tax revenue each year aims to maximize the realization of local tax revenue itself so that its contribution to PAD can be optimal. if the realization of revenue exceeds the set target.

Efforts to increase local taxes carried out by the Dispenda of North Sumatra Province have not been able to increase regional income in accordance with the expected target, and the regional tax revenue budget cannot be used as a good planning and monitoring tool because the realization results are still far from the desired expectations [2].

Deli Serdang Regency is one of the local governments in North Sumatra Province, which has various economic activities both in market activities, medium-sized, tourism, and that have the potential to generate regional taxes and regional levies which are sourced as a source of revenue for local revenue in Indonesia. Deli Serdang Regency. Through the Regional Revenue Agency of Deli Serdang Regency as a government agency that functions in managing and monitoring sources of local revenue, one of which is taxes, it is hoped that regional income will increase every year. The economic potential of Deli Serdang Regency comes from trade, hotels, restaurants, entertainment, billboards, street lighting, Gol.C minerals, parking, ABT, and swallow's nest.

### Deli Serdang Regency Regional Tax Target and Realization

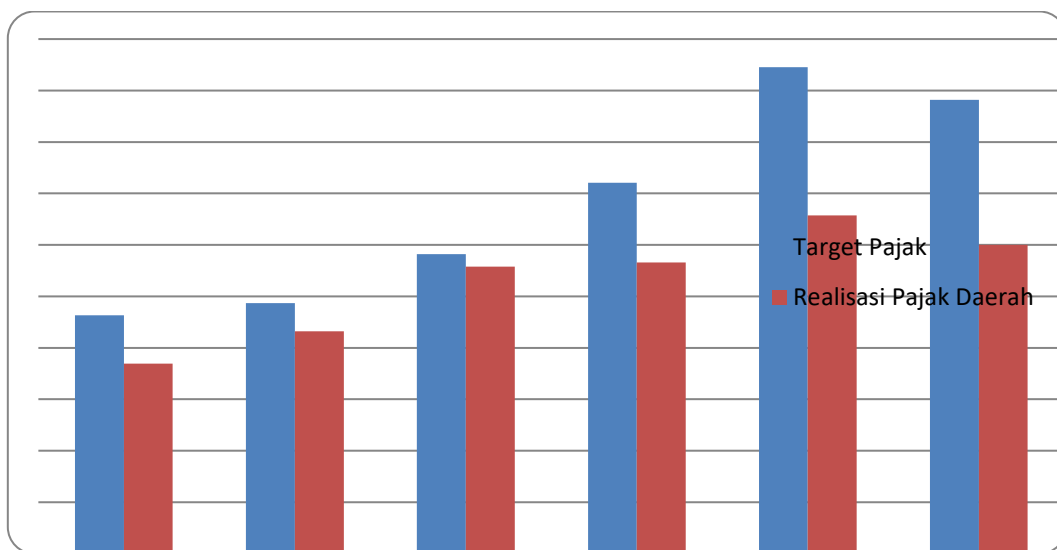
2015 - 2020

| Year | Local Tax Target (In Rupiah) | Local Tax Realization (In Rupiah) | % |
|------|------------------------------|-----------------------------------|---|
|------|------------------------------|-----------------------------------|---|

|      |                 |                    |       |
|------|-----------------|--------------------|-------|
| 2015 | 463.126.092.000 | 369,060,712.118,63 | 79.69 |
| 2016 | 487,186,468,000 | 432,131,845,878.56 | 88.7  |
| 2017 | 582,022,000,000 | 557,559,474,513.97 | 95.8  |
| 2018 | 720,622,000,000 | 565,695,087,233.91 | 78.5  |
| 2019 | 945,382,220,000 | 657,659,715,077.32 | 69.57 |
| 2020 | 881,671,250,000 | 600.05.646.014.17  | 68.05 |

Source: Deli Serdang Regional Revenue Agency

The phenomenon raised in this study is the unequal economic growth, development of village facilities and infrastructure, technological progress and so on. This is due to the realization of tax revenue is not maximal. If the tax targets that have been set can be realized properly, the Deli Serdang Regency can further advance its economic growth. This can be seen in the graph below:



Source: Deli Serdang Regional Revenue Agency (data processed)

Figure 1.1 Target and Realization of Deli Serdang Regency Regional Taxes 2015 – 2020

Table 1.2 and Figure 1.1 show local revenue in the Deli Serdang area is from 2015 to 2020. Deli Serdang Regency shows that the contribution of local taxes to local revenue has increased and decreased. In 2015 – 2019 but 2020 decreased. The amount of local tax realization against the target in general has not met the target. Based on these conditions, the problem that arises is that the regional tax revenue in Deli Serdang Regency has not been maximized so that the question in this study is what are the factors that affect Deli Serdang Regency's regional tax revenue.

There are several factors that can affect local taxes, according to [3] the factors that influence local tax revenues are the number of domestic and foreign tourists visiting. According [4] Gross Regional Domestic Product (GRDP) has a direct influence on Regional Taxes. According [5] population, Gross Regional Domestic Product (GRDP) has a positive influence on local tax revenues. Each region has the potential that can be a driving factor in increasing the local taxes owned.

By looking at the factors that affect local tax revenue, the government can optimize its local tax revenue by exploring the existing potential. It is undeniable that GRDP, GRDP per capita, inflation and population can affect local tax revenues. Gross Regional Domestic Product (GRDP) is one indicator to see how much economic growth a region is. With the increase in GDP, will increase the production of goods and services and other sectors forming GRDP will also increase and will certainly increase local tax revenues.

As an economic indicator related to the market, the value of inflation fluctuates with the influence of various factors such as public consumption, the condition of the number of goods in circulation and so on. Inflation is a continuous increase in general prices. With increasing inflation, it will increase the tax rate on the price or service concerned [6]

The development of the working age population can also affect local tax revenues, because residents in an area, it can potentially increase taxpayers so that later local tax revenues will also increase [7]. So that the increasing number of working age population will have a direct impact on local tax revenues. Research conducted [8] states that population variable on local tax revenues in districts and cities in Central Java Province.

**Table 1. 3 Realization of GRDP Revenue, GRDP Per Capita, Inflation and Population in 2015 - 2020**

| <b>Year</b> | <b>GRDP (Trillion Rupiah)</b> | <b>GRDP Per Capita (Million Per Capita/Year)</b> | <b>Inflation (%)</b> | <b>Total population</b> |
|-------------|-------------------------------|--|----------------------|-------------------------|
| 2015        | 79.73                         | 37.81  | 3.32                 | 2,029,308               |
| 2016        | 85.15                         | 41.08  | 6.60                 | 2,072,521               |
| 2017        | 93.19                         | 44.07  | 3.18                 | 2,114,627               |
| 2018        | 101.06                        | 46.88  | 1.00                 | 2,155.625               |
| 2019        | 109.33                        | 49.79  | 2.43                 | 2,195,709               |
| 2020        | 110.14                        | 57.02  | 1.76                 | 1,931,441               |

**Source:** Central Bureau of Statistics Deli Serdang

Based on the explanation that has been described previously, the researchers are interested in raising the title **Analysis of Factors Affecting Regional Tax Revenue of Deli Serdang Regency** in 2015 - 2020.

## **2 Literature Review**

### **Tax**

Taxes are mandatory contributions collected by the government from the public (taxpayers) to cover routine state expenditures and development costs without remuneration that can be appointed directly.

### **Population**

Population can be interpreted as all people who occupy an area or country. The number of people who occupy an area or country will determine the population density. Population density is usually measured by the number of inhabitants per square kilometer (Central Bureau of Statistics).

Population can be grouped based on certain variables, such as age, gender, religion, livelihood, language, place of residence, and others. One of the most frequently used groupings is population grouping according to age and gender.

### **Gross Regional Domestic Product (GDP)**

The greater the GRDP or the more advanced the economy of a region, greater income of the people. With the increase in people's income, wealth will increase and the amount of public consumption will increase the ability of the taxpayer to pay taxes. Gross Regional Domestic Product (GRDP) data is usually used to analyze sectoral growth or contribution by economists, researchers and development planners .

## **3 Research Method**

Type study this is associative quantitative, that is study which aims to determine the effect of cause and effect between two variables or more to be researched and the data displayed is in the form of numbers and analyzed using statistics, [9]. In research, the writer wants to knowing the factors that affect the regional tax revenue of Deli Serdang Regency in 2015-2020. The primary data used in this research is data obtained and collected directly from the source in the form of documentation.

PAD Realization Report and the Regional Tax Realization Report in the Deli Serdang Regency area during 2015-2020. The sample used in this study is the report on the Realization of Regional Tax Revenue , GRDP, GRDP Per Capita, Inflation and Total Population of Kab. Deli Serdang during 6 start year from year 201 5 -2020.

## 4 Result and Discussion

### Classic assumption test

#### 1. Normality test

This test is conducted to test whether in the regression model, the dependent variable (bound) and the independent variable (free) both have a normal distribution or not. The normality test used in this study is the Kolmogorov-Smirnov (KS) [10] test. If the value of the significance level is  $> 0.05$ , then the data is normally distributed.

**Table 1.3 Kolmogorov-Smirnov . Normality Test Results**

| One-Sample Kolmogorov-Smirnov Test |                |  | Unstandardized Residual |
|------------------------------------|----------------|--|-------------------------|
| N                                  |                |  | 6                       |
| Normal Parameters <sup>a,b</sup>   | Mean           |  | .0000000                |
|                                    | Std. Deviation |  | 3.09808308              |
| Most Extreme Differences           | Absolute       |  | .210                    |
|                                    | Positive       |  | .210                    |
|                                    | Negative       |  | -.158                   |
| Test Statistic                     |                |  | .210                    |
| Asymp. Sig. (2-tailed)             |                |  | .200 <sup>c,d</sup>     |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Based on table 4.2 above, it can be seen the Asymp value. Sig. (2-tailed) of 0.200 and greater than 0.05 so that it can be interpreted that the data is normally distributed.

#### 2. Multicollinearity Test

**Table 1.4 Multicollinearity Test Results**

|       |                | Coefficients <sup>a</sup>   |            |                           |        |      |           | Collinearity Statistics |  |
|-------|----------------|-----------------------------|------------|---------------------------|--------|------|-----------|-------------------------|--|
| Model |                | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. | Tolerance | VIF                     |  |
|       |                | B                           | Std. Error | Beta                      |        |      |           |                         |  |
| 1     | (Constant)     | 260.368                     | 101.682    |                           | 2.561  | .237 |           |                         |  |
|       | PDRB           | -.360                       | 1.045      | -.421                     | -.345  | .789 | .296      | 3.436                   |  |
|       | PDRB PERKAPITA | -2.889                      | 2.243      | -1.826                    | -1.288 | .420 | .271      | 4.037                   |  |
|       | INFLASI        | -2.498                      | 3.652      | -.452                     | -.684  | .618 | .328      | 3.046                   |  |
|       | JUMLAHPENDUDUK | -137.645                    | 85.428     | -1.526                    | -1.611 | .354 | .160      | 6.265                   |  |

a. Dependent Variable: PENERIMAAN PAJAK DAERAH

Based on the results of the multicollinearity test presented in table 4.3, it shows that the GRDP variable has a tolerance value of  $0.296 > 0.10$  and a VIF value of  $3.436 < 10$ . The Per capita GRDP variable has a tolerance value of  $0.271 > 0.10$  and a VIF value of  $4.037 < 10$ . The inflation variable has a tolerance value of  $0.328 > 0.10$  and the value of VIF is  $3,046 < 10$ . The population variable has a tolerance value of  $0.160 > 0.10$  and a VIF value of  $6.265 < 10$ . Heteroscedasticity Test

#### 3. Heteroscedasticity Test

**Table 1.5 Heteroccdasticity Test Results**

|                |                         |                         | Correlations |                |         |                 |                         |
|----------------|-------------------------|-------------------------|--------------|----------------|---------|-----------------|-------------------------|
|                |                         |                         | PDRB         | PDRB PERKAPITA | INFLASI | JUMLAH PENDUDUK | Unstandardized Residual |
| Spearman's rho | PDRB                    | Correlation Coefficient | 1.000        | 1.000**        | -.771   | .986**          | -.143                   |
|                |                         | Sig. (2-tailed)         | .            | .              | .072    | .000            | .787                    |
|                |                         | N                       | 6            | 6              | 6       | 6               | 6                       |
|                | PDRB PERKAPITA          | Correlation Coefficient | 1.000**      | 1.000          | -.771   | .986**          | -.143                   |
|                |                         | Sig. (2-tailed)         | .            | .              | .072    | .000            | .787                    |
|                |                         | N                       | 6            | 6              | 6       | 6               | 6                       |
|                | INFLASI                 | Correlation Coefficient | -.771        | -.771          | 1.000   | -.725           | -.143                   |
|                |                         | Sig. (2-tailed)         | .072         | .072           | .       | .103            | .787                    |
|                |                         | N                       | 6            | 6              | 6       | 6               | 6                       |
|                | JUMLAH PENDUDUK         | Correlation Coefficient | .986**       | .986**         | -.725   | 1.000           | -.116                   |
|                |                         | Sig. (2-tailed)         | .000         | .000           | .103    | .               | .827                    |
|                |                         | N                       | 6            | 6              | 6       | 6               | 6                       |
|                | Unstandardized Residual | Correlation Coefficient | -.143        | -.143          | -.143   | -.116           | 1.000                   |
|                |                         | Sig. (2-tailed)         | .787         | .787           | .787    | .827            | .                       |
|                |                         | N                       | 6            | 6              | 6       | 6               | 6                       |

\*\* Correlation is significant at the 0.01 level (2-tailed).

From table 4.5 above, the GRDP variable has a significant value of  $0.787 > 0.05$ . The GRDP per capita variable has a significant value of  $0.787 > 0.05$ . The inflation variable has a significant value of  $0.787 > 0.05$ . The population variable has a significant value of  $0.827 > 0.05$ , so it can be concluded that the significant value in each independent variable is  $> 0.05$ , which means that there is no heteroscedasticity.

4. Autocorrelation Test

**Table 1.6 Autocorrelation Test Results**

| Runs Test               |                         |
|-------------------------|-------------------------|
|                         | Unstandardized Residual |
| Test Value <sup>a</sup> | -.47845                 |
| Cases < Test Value      | 3                       |
| Cases >= Test Value     | 3                       |
| Total Cases             | 6                       |
| Number of Runs          | 3                       |
| Z                       | -.456                   |
| Asymp. Sig. (2-tailed)  | .648                    |

a. Median

Based on the results of the autocorrelation test with the Run Test in table 4.4, it shows that the Asymp value. Sig. (2-tailed) of  $0.648 > 0.05$ . So it can be concluded that the regression model is free from autocorrelation problems or there is no autocorrelation. Thus, the autocorrelation problem can be solved using the Run Test test.

## Multiple Regression Analysis

**Table 4.6 Multiple Regression Test Results**

|       |                 | Coefficients <sup>a</sup>   |            |                           |       |      |
|-------|-----------------|-----------------------------|------------|---------------------------|-------|------|
|       |                 | Unstandardized Coefficients |            | Standardized Coefficients |       |      |
| Model |                 | B                           | Std. Error | Beta                      | t     | Sig. |
| 1     | (Constant)      | 47.394                      | 248.810    |                           | .190  | .880 |
|       | PDRB            | -1.181                      | 4.117      | -1.381                    | -.287 | .022 |
|       | PDRB PERKAPITA  | 2.703                       | 11.840     | 1.709                     | .228  | .017 |
|       | INFLASI         | 4.222                       | 11.131     | .764                      | .379  | .069 |
|       | JUMLAH PENDUDUK | 75.147                      | 253.753    | .983                      | .296  | .031 |

a. Dependent Variable: PENERIMAAN PAJAK DAERAH

Based on table 4.6 above, the multiple regression equation can be formulated as follows:

$$Y = 47,394 - 1.181X_1 + 2.703X_2 + 4.222X_3 + 75.147X_4$$

The interpretation of multiple regression above can be explained as follows:

1. The constant value of 47,394 indicates that if the independent variable is considered constant and has a value of zero (0), it will increase the local tax revenue variable by 47,394.
2. The regression coefficient value for the GRDP variable (X1) is -1.181, indicating that every 1 unit change with the assumption that the other independent variables are fixed, it will reduce the local tax revenue variable (Y) by 1.181.
3. The value of the regression coefficient of the Per capita GRDP variable (X2) is 2,703, indicating that every 1 unit change with the assumption that the other independent variables are fixed, it will increase the regional tax revenue variable (Y) by 2,703.
4. The regression coefficient value of the inflation variable (X3) is 4.222, indicating that every 1 unit change with the assumption that the other independent variables are fixed, it will increase the local tax revenue variable (Y) by 4.222.
5. The regression coefficient value for the population variable (X4) is 75,147 indicating that every 1 unit change with the assumption that the other independent variables are fixed, it will increase the local tax revenue variable (Y) by 75,147.

### Hypothesis testing

#### 1. Persian Significant Test (T-Test)

#### Partial Test Results

|       |                 | Coefficients <sup>a</sup>   |            |                           |       |      |
|-------|-----------------|-----------------------------|------------|---------------------------|-------|------|
|       |                 | Unstandardized Coefficients |            | Standardized Coefficients |       |      |
| Model |                 | B                           | Std. Error | Beta                      | t     | Sig. |
| 1     | (Constant)      | 47.394                      | 248.810    |                           | .190  | .880 |
|       | PDRB            | -1.181                      | 4.117      | -1.381                    | -.287 | .022 |
|       | PDRB PERKAPITA  | 2.703                       | 11.840     | 1.709                     | .228  | .017 |
|       | INFLASI         | 4.222                       | 11.131     | .764                      | .379  | .069 |
|       | JUMLAH PENDUDUK | 75.147                      | 253.753    | .983                      | .296  | .031 |

a. Dependent Variable: PENERIMAAN PAJAK DAERAH

Based on the results of the SPSS output in table 4.7 above, it can be concluded as follows:

- 1) The effect of the variable Gross Regional Domestic Product (GRDP) on local tax revenues has a value of sig. < (0.022 < 0.05) so that 0 is rejected and 1 is accepted, meaning that the Gross Regional Domestic Product (GRDP) partially has a significant positive effect on local tax revenues.
- 2) The effect of the Per capita Gross Regional Domestic Product (GDP) on local tax revenues has a sig. < (0.017 < 0.05) so 0 is rejected and 2 is accepted, meaning that the Gross Regional Domestic Product (GRDP) Per

capita partially has a significant positive effect on local tax revenues.

- 3) The effect of the inflation variable on local tax revenues has a sig value. ( $0.069 > 0.05$ ) so that 0 is accepted and 3 is rejected, meaning that inflation partially has no significant effect on local tax revenues.
- 4) The effect of the population variable on local tax revenue has a sig value. ( $0.031 < 0.05$ ) so that 0 is rejected and 4 is accepted, meaning that the population partially has a significant positive effect on local tax revenues.

## 2. Simultaneous Significant Test (F-Test)

**Table 4.8 Simultaneous Test Results**

| ANOVA <sup>a</sup> |            |                |    |             |      |                   |
|--------------------|------------|----------------|----|-------------|------|-------------------|
| Model              |            | Sum of Squares | df | Mean Square | F    | Sig.              |
| 1                  | Regression | 304.982        | 4  | 76.246      | .278 | .028 <sup>b</sup> |
|                    | Residual   | 274.265        | 1  | 274.265     |      |                   |
|                    | Total      | 579.247        | 5  |             |      |                   |

a. Dependent Variable: PENERIMAAN PAJAK DAERAH

b. Predictors: (Constant), JUMLAH PENDUDUK, INFLASI, PDRB, PDRB PERKAPITA

Source: SPSS output 22, 2022

The test results show a significance value of  $0.028 < 0.05$  so that it can be stated that 0 and 5 are accepted, which means that the variables of GRDP, GRDP per capita, inflation and population together have an effect on local tax revenues.

## 3. Coefficient of Determination

**Table 4.9 Coefficient of Determination Test Results**

| Model Summary <sup>a</sup> |                   |          |                   |                            |
|----------------------------|-------------------|----------|-------------------|----------------------------|
| Model                      | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1                          | .726 <sup>a</sup> | .527     | -1.367            | 16.56095                   |

a. Predictors: (Constant), JUMLAH PENDUDUK, INFLASI, PDRB, PDRB PERKAPITA

b. Dependent Variable: PENERIMAAN PAJAK DAERAH

Source: SPSS output 22, 2022

Based on table 4.9, it is known that the value of the coefficient of determination (Adjusted R Square) is 0.527. This shows that GRDP, GRDP per capita, inflation and population can explain the local tax revenue variable in Deli Serdang Regency by 52.7% while the remaining 47.3% is explained by other variables outside this research model.

## Discussion

### Effect of Gross Regional Domestic Product (GRDP) on Regional Tax Revenue

The higher the GRDP value of a region, the greater the potential source of regional revenue [11]. This is also in accordance with the theory which states that the greater the GRDP, the higher the economic growth in an area. If regional growth is high, people's income will also increase and welfare will also increase. With an increase in income, the level of consumption will also increase. This has an impact on tax revenues which will also increase, because of a person's ability to pay taxes set by the government.

This research is in line with research conducted [11] which states that GRDP partially has a significant positive effect to local tax revenue. Results study this is also in line with research that conducted [12] who found that GRDP has a positive effect on local tax revenues with a significance level of 0.001.

### Influence of Gross Regional Domestic Product (GDP) Per Capita on Regional Tax Revenue

Based on the test results that have been done empirical evidence is obtained that the second hypothesis (H2) is **accepted**. This is related to a significance value of 0.017 which is smaller than 0.05 ( $0.017 < 0.05$ ). These results prove that the GRDP per capita variable has a significant positive effect on local tax revenues in Deli Serdang Regency in 2015 - 2020. People who have high income or earn more are bigger. the possibility of the community

to pay taxes, be it property taxes or other taxes such as hotel restaurant taxes, etc., because people with high incomes are more likely to stay at hotels, eat at restaurants, and also tax the vehicles they have.

This research is in line with research conducted [13] which states that the GRDP per capita partially has a significant positive effect on local tax revenue in West Sumatra with a significance level of 0.0466. Results study this is also in line with research that conducted [14] who showed that GRDP per capita has a positive influence on local tax revenues in Manokwari Regency with a significance level of 0.010.

#### **Inflation Effect on Regional Tax Revenue**

The discrepancy between theory and research results which state that inflation has no effect on local tax revenues in Deli Serdang Regency, because inflation causes a continuous increase in the price of goods which has an impact on reducing people's purchasing power. The people who are disadvantaged in this case are workers who are paid a fixed salary, because the increase in the price of goods is not accompanied by an increase in income which is equivalent to an increase in inflation. Meanwhile, for people with high incomes, the impact of inflation is not felt so much because no matter how high the price of an item is, the item will still be purchased because it is a human consumptive nature. Therefore, the profit earned by the company remains stable and the tax revenue collected by the government on the company is also relatively stable. So it can be concluded that with the impact of rising inflation, it has no effect on the amount of Regional Tax receipts because people with high incomes can still absorb the production produced by the company, so the taxes levied by the government on these companies are relatively stable.

This study is in line with the results of research conducted [14] which shows that inflation does not significantly affect local tax revenues with a significance value of 0.97.

#### **Population Effect on Regional Tax Revenue**

The results of this study are in line with research conducted [15] which states that the population variable affects local tax revenues in the Sarbagita Region, Bali Province and research conducted [7] The population can also affect revenue local tax. According [15], population has an effect on tax revenue because it is caused by the potential increase in the number of residents to take advantage of facilities subject to local taxes. So with the increase in population, the potential number of taxpayers will also be greater, so that the population variable affects local tax revenues.

#### **Effect of GRDP, GRDP Per Capita, Inflation and Population on Regional Tax Revenue**

From the ANOVA (Analysis Of Variance) test in the table above, it can be seen that the significant level value is 0.028, so  $H_0$  is rejected and  $H_a$  is accepted. So it can be concluded that the variables of gross regional domestic product (GRDP), per capita GRDP, inflation and population, together have a significant effect on local tax revenues in Deli Serdang Regency in 2015 - 2020. The results of this study are in line with research conducted [11] with the research title "Analysis of factors that influence local tax revenue in Surakarta City (1994 - 2007).

## **5 Conclusion**

Based on the results of research and discussion that have been stated in the previous section, the following conclusions are obtained:

1. GRDP Variable partially have a significant positive effect on local tax revenues. Thing this can proved with value the significance of the variable is more smaller than the predetermined probability value ( $0.022 > 0.05$ ).
2. Per capita GRDP variable partially has an effect significant positive to local tax revenue. Thing this can be proven with value the significance of the variable is smaller than the predetermined probability value ( $0.017 < 0.05$ ).
3. Inflation variable partially does not have a significant effect on local tax revenues. This matter provable with the significance value of the variable is greater than the predetermined probability value ( $0.069 > 0.05$ ).
4. The population variable partially has a significant positive effect on local tax revenues. This can be proven with a significance value of  $0.031 < 0.05$ . Thus  $H_4$  is **accepted**.
5. The variables GRDP , GRDP per capita, inflation and population simultaneously have a positive and significant effect on local tax revenues in Deli Serdang Regency. This can be proven by a significance value of 0.028 which is smaller than the predetermined probability value (0.05). Thus the fifth hypothesis ( $H_5$ ) is **accepted**.

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