

# Identification of the Effectiveness of Regional Tax Factors on Original Income in Indonesia in 2016-2019

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**Abstract.** Optimizing tax collection requires analysis to be made to achieve the targeted tax realization. This research aims to identify the effectiveness factor of local tax revenue in Indonesia Nganjuk Regency one of the cities Indonesia which was used as the main sample in stis study. This research uses a qualitative method with the formula for analyzing the effectiveness and the analysis of the growth rate of income of each local tax in order to it can be identified the effectiveness factor of local taxes in Nganjuk Regency. The data collection method is done by documentation method, data used is qualitative and quantitative. The results of the application of innovations in local tax collection carried out by the Nganjuk in 2018, a Tapping Box tool to increase revenue in Hotel Tax and Restaurant Tax. There was an increase in Hotel Tax of 67.47% and Restaurant Tax of 19.96%. There were some results on using the E-SPTPD innovation. There was an increase in Entertainment Tax by 1.52%, Advertising Tax by 1.17%, Street Lighting Tax by 5.48%, and Ground Water Tax by 11.97%. The results of the application of the E-BPHTB and E-PBB innovations have provided an increase in the realization of BPHTB and PBB-P2 taxes. The increase was 50.13% for BPHTB and 17.94% for PBB-P2.

**Keywords:** Effectiveness, Local Tax, Original Income

## 1 Introduction

The country's economy is related to the contribution of regions to state revenue that comes from Regional Original Income (PAD) of each region. Local governments are required to be wiser in terms of collecting local taxes and be able to allocate the results of local tax revenues. Local taxes are mandatory contributions to regions that are owed by private persons or entities that are compelling based on law, without receiving direct compensation and used for regional needs for the greatest prosperity of the people [1].

Original Regional Income is a source of regional finance that is excavated from the region concerned, consisting of the results of regional taxes, the results of regional levies, the results of the management of separated regional assets and other legitimate regional income. Regional Original Income as a source of regional revenue originating from within the region concerned must be optimized in the context of realizing the spirit of local independence[1]. Independent here is defined as enthusiasm, determination, and a strong desire to develop the region. Although the level of financial dependence of the autonomous regions on the central

government is still high, but it is hoped that each autonomous region will identify all potential sources of regional own-source income to be increased intensively and extensively.

Nganjuk is one of the regencies in East Java that gets revenue from local taxes. Types of local taxes collected by the government are hotel tax, restaurant tax, entertainment tax, advertisement tax, street lighting tax, non-metal mineral and rock tax, parking tax, ground water tax, land and building acquisition tax, land and building tax. urban and rural areas. Local income obtained through local taxes can be processed for the sake of mutual prosperity. However, to maximize local tax management, the income from local taxes itself must be effective.

Based on the background described above, the researcher will identify the factor of the effectiveness of local taxes on local revenue at the Regional Revenue Service of Nganjuk Regency by focusing on level II regional taxes (districts or cities) in accordance with Law No. 28 of 2009, Regional Tax consists of Hotel Tax, Restaurant Tax, Entertainment Tax, Advertising Tax, Street Lighting Tax, Parking Tax, Non-Metal Mineral and Rock Tax, Groundwater Tax, Swallow's Nest Tax, Land and Building Tax, and Land Rights Acquisition Tax. and Buildings. Therefore, researchers are interested in conducting research with the title "Identification of Regional Tax Effectiveness Factors on Local Original Income in Nganjuk Regency for the 2016-2019 Period".

## **2 Theory**

### **2.1 Tax**

General Provisions and Tax Procedures stipulates that tax is mandatory contributions to the state that is owed by private persons or entities that are compelling based on law, without direct reciprocity and are used for state needs for the greatest prosperity of the people [2]. Based on the above definition, it can be concluded that in general, tax is an obligation that is owed by all taxpayers which is compelling by regulation and does not get direct reciprocity by the taxpayer to be used for the benefit of the people.

### **2.2 The Function of Tax**

The tax function consists of 2 functions, namely the budget function and the regulatory function [3]. Meanwhile, General Provisions and Tax Procedures (KUP) explains that the tax function consists of 4 functions, namely the budget function, the regulatory function, the stability function, and the income redistribution function [4]. The statements from the two sources above can be explained as follows.

a) Budget Function

Taxes that serve as a source of funds for the government to finance its expenses.

b) Reguler Function

Taxes serve as a tool to regulate or implement government policies in the social and economic fields.

c) Stability function

The tax function as stability is to determine the economic stability of a country which the government can use to overcome inflation or deflation.

d) Income Redistribution Function

The function of income redistribution is to make people's income evenly distributed.

### 2.3 Local Tax

Madiun City Regional Regulation Number 25 of 2017 concerning Amendments to Madiun City Regional Regulation Number 23 of 2011 concerning Regional Taxes states that Regional Taxes, hereinafter referred to as Taxes, are mandatory contributions to regions that are owed by private persons or entities that are compelling under the Law Law, with no direct compensation and used for the needs of the Region for the greatest prosperity of the people. Local taxes are a source of regional income to finance the implementation of regional government in order to improve services to the community. Local taxes are taxes that are determined for collection in Regional Regulations, and taxpayers (taxpayers) do not receive direct compensation from local governments [4]. Characteristics of local taxes are [5]:

- a) Local taxes come from both original local taxes and central taxes submitted to the regions as regional taxes.
- b) Local taxes are collected by regions only in administrative areas under their control.
- c) Local taxes are used to finance regional household affairs and to finance regional expenditures.
- d) It is collected by regions based on Regional Regulations, so that regional taxes are coercive and can be imposed on people who are obliged to pay.

Local taxes are taxes whose collection authority rests with the Regency/City Regional Government:

- a) Hotel Tax  
Hotel tax objects are services provided by hotels including supporting services. Meanwhile, individuals or entities that make payments to hotel taxpayers for hotel services are subject to hotel tax. The tariff is set at a maximum of 10% of the total payment.
- b) Restaurant tax  
The object of the restaurant is the service provided by the restaurant. Meanwhile, individuals or entities that make payments Food or Drink are subject of restaurant tax. The tariff is set at a maximum of 10% of the total payment.
- c) Entertainment Tax  
The object of entertainment tax is the entertainment provider. Meanwhile, the subject of entertainment tax is an individual or entity enjoying entertainment tax. The tariff is set at a maximum of 75% of the total payment depending on the type of entertainment being held.
- d) Advertisement tax  
Advertisement tax objects are all advertisement organizers. Meanwhile, the subject of advertisement tax is an individual or entity using advertisements. The tariff is set at the highest at 25% of the billboard rental value.
- e) Street Lighting Tax  
The object of the street lighting tax is the use of electricity both individually and by other sources. Meanwhile, the subject of street lighting tax is an individual or entity that uses electricity. The highest tariff is set at 10%.
- f) Non-Metal Mineral and Rock Tax  
Tax on extraction of mineral materials Category C (amended to tax on Non-Metal Minerals and Rocks by Law No. 28/2009) The tax rate for non-metal minerals and rocks is set at a maximum of 25% of the DPP (selling value of non-metal minerals and rocks).
- g) Parking Tax  
The object of parking tax is the provision of parking spaces other than road lanes which are made as a permanent business or for other businesses, including motorized vehicle custody businesses. Meanwhile, the subject of parking tax is an individual or entity parking

- motorized vehicles. A parking taxpayer is an individual or entity that organizes parking. The highest rate is set at 30% of the amount of payment or what should have been paid to the parking operator.
- h) Groundwater Tax  
The object of ground water tax is the extraction and or utilization of ground water. Meanwhile, the subject of ground water is an individual or entity that takes and or utilizes ground water. The tariff is set for a maximum of 20% of the value of obtaining ground water.
- i) Swallow's Nest Tax  
The tax object for swallow's nests is the taking and or exploitation of swallow's nests. Meanwhile, the subject of the swallow's nest is an individual or body that takes and or exploits the swallow's nest. The highest rate is set at 10% of the selling value of swallow's nest.
- j) property tax  
Objects for land and building tax are land and buildings that can be owned, supervised and or utilized by individuals or entities individually or by business, except for plantation, forestry and mining business activities. Meanwhile, the subject of land and building tax is an individual or entity that has rights or benefits over land and / or buildings. The highest tariff is set at 0.3%.
- k) Fees for Acquisition of Rights on Land and Buildings  
The object of the acquisition of rights to land and buildings is the acquisition of rights over land and buildings. Meanwhile, the object for the acquisition of rights to land and buildings is by private persons or entities that obtain rights to land and buildings. The highest rate is set at 5%.

## 2.4 Effectiveness

Effectiveness is a measure of the success or failure of an organization in achieving its goals. If the organization succeeds in achieving its goals, then the organization can be said to have run effectively [3]. Effectiveness is used to help analyze the extent to which the realization of regional revenues has succeeded in achieving the potential or targets that must be achieved in a certain period.

The formula for calculating the effectiveness to explains that the effectiveness analysis describes the ability of local governments to realize planned local revenue compared to targets set based on the real potential of the region. The formula for the effectiveness of local taxes is as follows.

$$\text{Local Tax Effectiveness} = \frac{\text{Local Tax Realization}}{\text{Local Tax Realization}} \times 100\% \quad (1)$$

The Ministry of Home Affairs regulates the classification for the value of regional tax effectiveness [2].

**Table 1.** Classification of Criteria for the Value of Local Tax Effectiveness

Interpretation of Effectiveness Values	Criteria
< 60%	Ineffective
60% - 80%	Less effective
80% - 90%	Effective enough
90% - 100%	Effective
> 100%	Very effective

### **3 Research Method**

#### **3.1 Object of Research**

The object analyzed in this study is the respective local taxes for 2016-2019 in Nganjuk which is addressed at Jl. Basuki Rachmat No. 1, Mangundikaran, Kec. Nganjuk, Nganjuk.

#### **3.2 Data Sources and Data Types**

##### **a) Data Sources**

This study uses secondary data sources. The documents in this study include the target data document for each local tax revenue target in Nganjuk for 2016-2019, data on revenue or realization of each Regional Tax in Nganjuk for 2016-2019, and also data on the acceptance of Regional Original Revenue on Regional Taxes in Nganjuk for 2016-2019.

##### **b) Types of Data**

The types of data in the study consist of several types, namely qualitative data and quantitative data. The type of data here is the type of data about information from an object that the author uses to obtain data. the choice of data type depends on the research to be carried out. In research conducted by this writer using qualitative data types and quantitative data.

###### **a) Qualitative Data**

In research conducted by the author, data that does not use numbers and research data are more artistic in nature, namely, the organizational structure and duties, powers and obligations of each section as well as the vision and mission of regional revenue agencies.

###### **b) Quantitative Data**

In the research conducted by the author, the data is numerical, namely, the data on the realization of each regional tax for 2016-2019 in Nganjuk, the target data for each regional tax for 2016-2019 in Nganjuk, and also data on the realization of local revenue for 2016-2019 in Nganjuk.

#### **3.3 Data Collection Technique**

Data collection technique that used in this Research is Documentation. Documents are records of events that have passed. Documents can be in the form of writings, pictures, or monumental works of a person [6]. Researcher collected documentation data at the Regional Revenue Service of Nganjuk by utilizing documents on potential revenue, targets, contributions, revenue for each local tax and revenue data for 2016-2019.

#### **3.4 Data Analysis Technique**

##### **a) Effectiveness Ratio Analysis**

$$\text{Local Tax Effectiveness} = \frac{\text{Local Tax Realization}}{\text{Local Tax Realization}} \times 100\% \quad (2)$$

The effectiveness analysis describes the ability of local governments to realize planned local revenue compared to targets set based on the real potential of the region.

**b) Analysis and Evaluation of Each Ratio with the Criteria for Calculating the Effectiveness Ratio**

**Table 2.** Classification of Criteria for the Value of Local Tax Effectiveness

<u>Interpretation of Effectiveness Values</u>	<u>Criteria</u>
< 60%	Ineffective
60% - 80%	Less effective
80% - 90%	Effective enough
90% - 100%	Effective
> 100%	Very effective

Table 2 The criteria for the value of regional tax effectiveness above explains that if the ratio value achieved is below one or below 100%, this indicates that the financial performance of the local government is getting better and more efficient. If the obtained ratio value is more than 100%, it indicates that the financial performance of the local government is inefficient.

**c) Analysis of Local Tax Growth Rate**

$$G_x = \frac{X_t - X_{(t-1)}}{X_{(t-1)}} \times 100\% \quad (3)$$

Information:

G<sub>x</sub> = Local Tax Growth Rate

X<sub>t</sub> = Local Tax Realization in a certain year

X (t-1) = Realized local taxes in the previous year

The rate of growth of local taxes to determine local tax fluctuations in several years.

**d) Conclusion**

Conclusions are used to answer research questions, where conclusions are drawn based on verification of previous analysis activities. From the data presented and discussed, conclusions are drawn as well as answering research questions related to the effectiveness of local taxes on the local revenue of Nganjuk.

**4 Research Result**

Effectiveness is a measure of the success or failure of an organization in achieving its goals. If the organization succeeds in achieving its goals, then the organization can be said to have worked effectively.

**Table 3.** Local Tax Target and Realization Data  
In Nganjuk for 2016-2019

Tax Type	Year	Target	Realization
Hotel Tax	2016	104,652,000	108,839,800
	2017	105,532,000	118,089,600
	2018	134,100,000	139,512,750
	2019	140,100,000	233,644,137
Restaurant Tax	2016	1,417,554,000	1,804,507,898
	2017	1,391,890,000	2,213,273,696
	2018	1,676,200,000	2,460,002,285
	2019	2,266,200,000	2,951,097,050
Entertainment Tax	2016	27,200,000	44,537,000
	2017	37,200,000	65,006,150
	2018	49,450,000	99,848,100
	2019	64,700,000	101,368,750
Advertisement Tax	2016	511,000,000	512,776,807
	2017	220,000,000	493,152,525
	2018	415,000,000	556,746,388
	2019	520,000,000	563,279,640
Street Lighting Tax	2016	23,768,000,000	25,450,285,076
	2017	30,329,480,000	31,573,980,904
	2018	33,511,050,000	35,812,201,993
	2019	37,500,000,000	37,775,717,483
Non-Metal Mineral and Rock Tax	2016	-	49,991,250
	2017	450,000,000	767,640,000
	2018	300,000,000	198,015,000
	2019	120,000,000	112,500,000
Parking Tax	2016	145,000,000	233,172,575
	2017	213,600,000	238,883,050
	2018	220,000,000	221,462,650
	2019	213,600,000	174,698,300
Groundwater Tax	2016	300,000,000	334,838,001
	2017	340,000,000	372,947,352
	2018	350,000,000	443,554,110
	2019	450,000,000	496,626,630
Fees for Acquisition of Rights on Land and Buildings Property Tax	2016	4,700,000,000	7,990,957,025
	2017	6,000,000,000	9,537,499,030
	2018	9,000,000,000	11,001,933,123
	2019	10,000,000,000	16,516,958,616
Property Tax	2016	35,035,000,000	37,737,869,536
	2017	35,600,000,000	36,594,658,869
	2018	36,000,000,000	37,660,416,666
	2019	37,000,000,000	44,416,621,095

Table 3 consists of the nominal target and realization of each local tax in Nganjuk for 2016-2019. From these data, we can analyze the effectiveness of each of these regional taxes.

**Table 4.** Effectiveness Ratio Calculation Results  
Local Taxes in Nganjuk for 2016-2019

Tax Type	Year	Target	Realization	Rasio (%)	Criteria
		(a) Rp	(b) Rp	c=b/a* 100%	
Hotel Tax	2016	104,652,000.	108,839,800	104.00	Very effective
	2017	105,532,000	118,089,600	111.90	Very effective
	2018	134,100,000	139,512,750	104.04	Very effective
	2019	140,100,000	233,644,137	166.77	Very effective
Restaurant Tax	2016	1,417,554,000	1,804,507,898	127.30	Very effective
	2017	1,391,890,000	2,213,273,695	159.01	Very effective
	2018	1,676,200,000	2,460,002,284	146.76	Very effective
	2019	2,266,200,000	2,951,097,050	130.22	Very effective
Entertainment Tax	2016	27,200,000	44,537,000	163.74	Very effective
	2017	37,200,000	65,006,150	174.75	Very effective
	2018	49,450,000	99,848,100	201.92	Very effective
	2019	64,700,000	101,368,750	156.68	Very effective
Advertisement Tax	2016	511,000,000	512,776,807	100.35	Very effective
	2017	220,000,000	493,152,524	224.16	Very effective
	2018	415,000,000	556,746,387	134.16	Very effective
	2019	520,000,000	563,279,640	108.32	Very effective
Street Lighting Tax	2016	23,768,000,000	25,450,285,076	107.08	Very effective
	2017	30,329,480,000	31,573,980,904	104.10	Very effective
	2018	33,511,050,000	35,812,201,993	106.87	Very effective
	2019	37,500,000,000	37,775,717,483	100.74	Very effective
Non-Metal Mineral and Rock Tax	2016	-	49,991,250	-	Very effective
	2017	450,000,000	767,640,000	170.59	Very effective
	2018	300,000,000	198,015,000	66.01	Less effective
	2019	120,000,000	112,500,000	93.75	Effective
Parking Tax	2016	145,000,000	233,172,575	160.81	Very effective
	2017	213,600,000	238,883,050	111.84	Very effective
	2018	220,000,000	221,462,650	100.66	Very effective
	2019	213,600,000	174,698,300	81.79	Effective Enough
Groundwater Tax	2016	300,000,000	334,838,001	111.61	Very effective
	2017	340,000,000	372,947,351	109.69	Very effective
	2018	350,000,000	443,554,110	126.73	Very effective
	2019	450,000,000	496,626,630	110.36	Very effective
Fees for Acquisition of Rights on Land and Buildings	2016	4,700,000,000	7,990,957,025	170.02	Very effective
	2017	6,000,000,000	9,537,499,030	158.96	Very effective
	2018	9,000,000,000	11,001,933,123	122.24	Very effective
	2019	10,000,000,000	16,516,958,616	165.17	Very effective
Property Tax	2016	35,035,000,000	37,737,869,536	107.71	Very effective
	2017	35,600,000,000	36,594,658,869	102.79	Very effective
	2018	36,000,000,000	37,660,416,666	104.61	Very effective
	2019	37,000,000,000	44,416,621,095	120.04	Very effective

Table 4 above shows the results of the calculation of the ratio of realized regional tax effectiveness with the target of local tax realization that has been determined by the Regional revenue agency of Nganjuk. The results of the effectiveness ratio of each local tax in Nganjuk Regency are on the very effective criteria with a ratio of more than 100%. Local taxes that have the highest effectiveness ratio are entertainment taxes with an average effectiveness ratio of 174.27%, while local taxes that have the lowest effectiveness ratios are non-metal minerals and rocks with an average effectiveness ratio of 82.59%. The calculation of the tax effectiveness ratio for non-metal minerals and rocks has the lowest effectiveness ratio because this tax was only collected in 2016 and each year has decreased in the realization of the results of its collection.

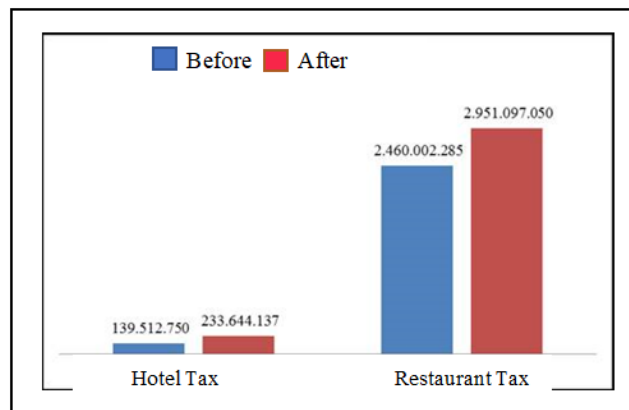


**Table 5.** Result of Calculation of Growth Rate Ratio  
Local Taxes in Nganjuk for 2016-2019

Tax Type	Growth rate (%)				Average Rate
	2016	2017	2018	2019	
Hotel Tax	4.49	8.50	18.14	67.47	24.65
Reataurant Tax	15.73	22.65	11.15	19.96	17.37
Entertainment Tax	0.36	45.96	53.60	1.52	25.36
Edvertisement Tax	(33.67)	(3.83)	12.90	1.17	(5.86)
Street Lighting Tax	10.07	24.06	13.42	5.48	13.26
Non-Metal Mineral and Rock Tax	-	1,435.55	(74.20)	(43.19)	329.54
Parking Tax	72.13	2.45	(7.29)	(21.12)	11.54
Groundwater Tax	9.52	11.38	18.93	11.97	12.95
Fees for Acquisition Land and Buildings	64.24	19.35	15.35	50.13	37.27
Property Tax	27.29	(3.03)	2.91	17.94	11.28

Table 5 above is the calculation result of the growth rate of the Nganjuk local taxes for 2016-2019. From the results of the above calculations, the growth of each type of regional tax during the 2016-2019 period with an average value from the largest to the smallest is Non-Metal Mineral and Rock Tax with an average of 329.54%, BPHTB with an average of 37.27%, Entertainment Tax with an average of 25.36%, Hotel Tax with an average of 24.65%, Restaurant Tax with an average of 17.37%, Street Lighting Tax with an average of 13.26%, Groundwater Tax with an average of 12.95%, Parking Tax with an average 11.54% on average, PBB-P2 with an average of 11.28%, and Advertising Tax with an average 5.86%.

The Effectiveness Factor of Local Taxes in Nganjuk are supported by innovations that made by the government. The local government of Nganjuk made an innovation in collecting local taxes to increase local revenue in 2018. Innovations made by the local government are the installation of tapping boxes to increase hotel tax and restaurant tax revenues; online tax services in the form of letter of notification of local tax to increase revenue from Entertainment Tax, Advertising Tax, Street Lighting Tax, Non-Metal Mineral and Rock Tax, Parking Tax and Ground Water Tax; online tax service in the form of electronic based tax in their collection to increase Fees for Acquisition of Rights on Land and Buildings tax revenue; and online tax services in the form of Property tax electronic based to increase Property tax revenue. The results of the application of this innovation by the local government resulted in an increase and decrease in its application. The following is a comparison graph before and after the implementation of the collection innovation in each local tax.



**Fig. 1.** Graph of Realization before and After Tapping Box Installation

The graph above shows that hotel tax and restaurant tax have increased after innovation in their collection. There was an increase in hotel tax of 67.47% from 2018 with the realization of Rp139,512,750 to Rp233,644,137 in 2019. In restaurant tax there was also an increase after tapping box installation innovation of 19.96% from 2018 with realization of Rp2,460,002,285 to Rp2,951,097,050 in 2019.

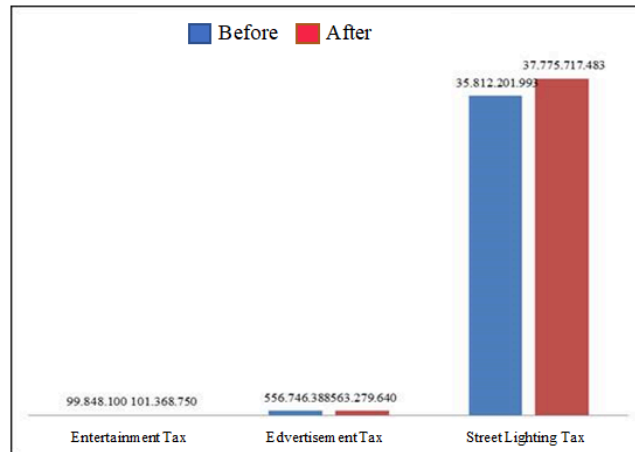


Fig. 2. Graph of Realization Before and After Tapping Box Installation

The graph above shows the results of innovation using letter of notification of local tax electronic based on entertainment tax, advertisement tax, and street lighting tax. Entertainment tax has increased by 1.52% from 2018 with the realization of Rp99,848,100 to Rp101,368,750 in 2019, advertisement tax has increased by 1.17% from 2018 with realization of Rp556,746,388 to Rp563,279,640 in 2019, and street lighting tax has increased of 5.48% from 2018 with the realization of Rp35,812,201,993 to Rp37,775,717,483 in 2019.

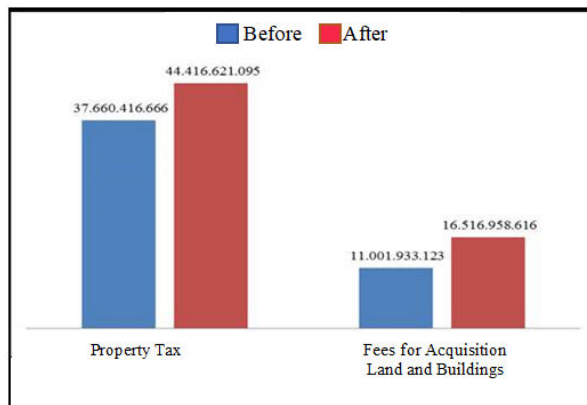


Fig. 3. Graph of Realization Before and After using Electronic-Based Tax Collection

The graph above shows Property Tax and Fees for Acquisition of Rights on Land and Buildings tax increase after innovations in the form of electronic based tax in their collection. There was an increase in Property Tax by 17.94% from 2018 with the realization of Rp37,660,416,666 to Rp44,416,621,095 in 2019. Not only Property tax but also Fees for

Acquisition of Rights on Land and Buildings tax increased after the innovation of collecting of 50.13% from 2018 with realization of Rp11,001,933,123 to Rp16,516,958,616 in in 2019.

## 5 Conclusion

The results of calculating the effectiveness ratio of each local tax in Nganjuk for 2016-2019 fiscal year have an average that is in the very effective criteria. Type of local tax that has the highest effectiveness ratio is Entertainment Tax, while the type of regional tax that has the lowest effectiveness ratio is Non-Metal Mineral and Rock Tax. The results of implementing innovations in local tax collection carried out by the Nganjuk Regency regional revenue agency in 2018 are as follows.

- a) The installation of a Tapping Box tool to increase revenue in Hotel Tax and Restaurant Tax resulted in increased realization of both types of taxes.
- b) The use of electronic-based local tax notification is to increase local tax revenues in Entertainment Tax, Advertising Tax, Street Lighting Tax, Non-Metal Mineral and Rock Tax, Parking Tax and Groundwater Tax.
- c) Application of the electronic system to the Land and Building Title Acquisition Fee and the electronic system of land and building taxes. This is aimed at increasing local taxes on the types of taxes on acquisition of land and building rights and Property taxes.

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