JDIE

THE EFFECT OF REGIONAL TAX REVENUE AND REGIONAL RETRIBUTION ON INCREASING REGIONAL ORIGINAL INCOME

(A Case Study at the Seruyan District Financial and Asset Management Revenue Service)

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ABSTRACT

The purpose of this study is to find out how much the amount of Regional Taxes, Regional Levies and Regional Original Revenue (PAD) of Seruyan Regency in 2015-2019, as well as knowing the effect of Regional Taxes and Regional Levies on Regional Original Income (PAD) both simultaneously and partially. The population in this study is the Seruyan Regency APBD Realization Report for the 2015-2019 fiscal year. The sample technique used in this research is judgment sampling. The analysis technique used in this research is descriptive statistical analysis and multiple regression. Based on the data analysis, information is obtained that the amount of Original Regional Revenue in 2015, 2016 and 2019 has decreased, while in 2017 and 2018, Regional Original Income has increased, this indicates that the original Regional Revenue data is grouped or does not vary.

Keywords: Local Taxes, Regional Retributions, Local Revenue

INTRODUCTION

In the context of implementing regional autonomy, the participation, transfer and assignment of government affairs to the regions in a real and responsible manner must be followed by regulating, sharing and utilizing national resources fairly, including financial balancing between the central government and regional governments. The implementation of regional government and its services is carried out based on the principles of transparency, participation and accountability. Indonesia is a developing country that aims to create a material and spiritual just and prosperous society based on Pancasila and the 1945 constitution within the territory of the Republic of Indonesia. Starting January 1, 2001, the implementation of regional autonomy requires regional governments to seek revenue sources that can finance regional government expenditures in the context of government administration and regional

development. Of the various alternative sources of revenue that may be collected by regions, the Law on Regional Government stipulates that regional taxes and levies are one of the sources of revenue originating from within the region and can be developed in accordance with the conditions of each region (Ranggadiza:2009).

As described in Law Number 32 Year 2004 concerning Regional Government. The emergence of Law Number 12 of 2008 concerning the second amendment to Law Number 32 of 2004 concerning Regional Government brought enormous changes to the implementation of regional development. This law expressly gives authority to the regions to regulate and manage the interests of the local community according to their own initiatives based on the aspirations of the community or in other words based on Law Number 12 of 2008 the regions have been given the authority to implement regional autonomy. Regional financial sources in the implementation of decentralization consist of regional revenue and regional financing. Regional financial sources that come from regional income include Regional Original Income (PAD), balancing funds and other income. The fundamental source of regional finance, owned and managed by local governments, is Regional Original Income (PAD). Original Regional Revenue (PAD) is revenue originating from the region itself which consists of local taxes, regional retribution, regional owned companies and separated regional wealth management, and other legitimate regional income. Optimization of PAD is expected to be a buffer in the implementation of regional government activities, the more regional needs that can be financed by PAD, the higher the level of quality of regional autonomy, so that the region becomes more financially independent.

Local taxes, levies, proceeds from the management of separated regional assets, etc. Legitimate PAD is a source of PAD in financing regional government administration and regional development. However, the most potential sources of revenue are Regional Taxes and Regional Levies, which are sources of revenue that can be fully planned and realized by local governments, where regional revenues from Regional Taxes and Retribution may differ from one region to another due to different potentials. In addition, regional taxes and levies are a form of real community participation in the implementation of regional autonomy. According to Waluyo (2012), in essence, regional tax and levies have a strong interest in the services provided by local governments to the community so that economic growth and improvement will also encourage regional tax and levies. Regional taxes, which are one of the main sources of revenue for a region, are paid by the community which is compelling based on the law which is used for the needs of the region for the greatest prosperity of its people and the realization of community participation in regional development. As for the Regional Levies, which can be collected many times as long as the

community uses the services provided by the local government and allows them to be developed according to the needs of the region.

Based on the Seruyan Regency revenue realization report, Seruyan Regency's PAD has always increased over the last five years. However, this is inversely proportional to the percentage of PAD achievements which during the last five years have always fluctuated. This can be seen in the following graph 1:
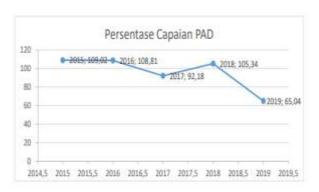

Figure 1 Graph of the Percentage of PAD Achievement in Seruyan Regency 2015-2019
Source: Seruyan Regency 2020

Based on Figure 1 above, it can be seen that the percentage rate of PAD achievement of Seruyan Regency in 2017 has decreased, and especially for 2019 there has been a very drastic decline, this is due to the inadequate collection of PAD sources itself, causing the realization of existing PAD. not according to the target that has been set. If Seruyan Regency's PAD cannot achieve the target set, then the infrastructure development that has been planned for Seruyan Regency will be slightly hampered. Infrastructure development is one of the keys to increasing sustainable economic growth.

Local taxes and levies have the greatest role and contribution to PAD, where the management is left to the regions themselves and in carrying out development in their regions, the factors of regional tax revenue and regional levies greatly determine the implementation of development itself.

Taxes are people's contributions to the State treasury based on law (which can be enforced) without receiving lead services (counter-achievement) which can be directly demonstrated and which are used to pay for general expenses. Soemitro in Mardiasmo (2011: 1).

Andriani in his book Waluyo (2009: 2) says, Taxes are public contributions to the State (which are enforced) owed by those who are obliged to pay them according to general regulations (laws) without getting back achievement that can be directly appointed and whose use is to finance general expenses in connection with the State's duty to organize the government.

From the two definitions above, there is a common view or principle regarding taxes. The difference between the two definitions is only in the use of the language style or sentence. Both of these opinions have the following elements:

1. Taxes are collected based on law.
2. There is no direct compensation (Kontraprestasi).
3. Can be forced.
4. The proceeds are to finance development.

So, it can be concluded that taxes are contributions to the State (which can be imposed) owed by those

who are obliged to pay them according to the regulations and do not get back achievements that can be directly appointed.

Taxes are a source of state revenue which has two functions (Mardiasmo 2011: 1) as follows:

1. The function of the budget (budgetair) is a source of funds for the government to finance its expenses.

2. Regulatory function (regularend) as a means of regulating or implementing government in the socio-economic field.

According to Kaho (2005: 151) the definition of retribution in general is a payment to the State made by those who use State services or a fee to the government that can be forced and direct return services can be indicated.

According to Siahaan (2010: 5) retribution is an obligatory payment from residents to the State because of certain services provided by the State for its individual residents.

Based on Law No. 28 of 2009 concerning regional taxes and levies, what is meant by regional levies is regional levies as payment for services or the granting of certain permits specifically provided and granted by local governments for the benefit of individuals or entities.

From the definition of levies put forward by the experts above, therefore, the authors can draw a conclusion that local levies are regional levies as payment for services or services and use of facilities provided and provided by local governments for the benefit of individuals or entities. These services can be said to be direct, that is, only those who pay retribution enjoy remuneration from the State.

According to Siahaan (2010: 620) the classification of the types of fees is intended to establish general policies regarding the principles and targets in determining regional levy rates. In accordance with Law Number 28 of 2009 Article 108 paragraph 2-4, regional levies are divided into three groups, as referred to below:

1) Public Service Retribution

The types of public service levies are currently regulated in Law Number 28 of 2009, Articles 110-124, as below:
a) Health Service Retribution
b) Retribution for Garbage / Cleaning Services
c) Retribution for Reimbursement of Printing Identity Cards and Civil Registration Certificates
d) Funeral Services and Decreasing Fees
e) Retribution for Parking Services at the Side of Public Roads
f) Retribution for Market Services
g) Retribution for Motor Vehicle Testing
h) Retribution for Fire Extinguishing Equipment Inspection
i) Retribution for Reimbursement of Map Printing Costs
j) Retribution for the Supply and / or Suction of Toilets
k) Wastewater Treatment Levies

l) Recalibrated Service Retribution

m) Retribution for Education Services

n) Retribution for Telecommunication Tower Control

2) Business Service Retribution

The types of business service levies currently regulated in Law Number 28 of 2009, Articles 127-138, are as follows:

a) Retribution for the use of regional assets

b) Retribution for wholesale markets or shops

c) Retribution for the auction place

d) Terminal charges

e) Parking fees for special places

f) Retribution for lodging / villas

g) Retribution for cleaning toilets

h) Retribution for slaughterhouses

i) Retribution for ship port services

j) Retribution for recreation and sports

k) Retribution for crossing on water

l) Charges for wastewater treatment

m) Retribution for sales of regional production

3) Certain Permits Retribution

Certain types of licensing fees currently regulated in Law Number 28 of 2009, Articles 141-146, are as follows:

a) Retribution for building permits

b) Retribution for permits for sale of alcoholic drinks

c) Distraction permit retribution

d) Retribution for route permits

e) Retribution for fishery business permits

The collection of local levies cannot be contracted, meaning that the entire process of collecting levies cannot be submitted to third parties. However, in this sense it does not mean that local governments are not allowed to cooperate with third parties. By being very selective in the process of collecting user fees, local governments can cooperate with certain agencies because their professionalism deserves to be trusted to participate in carrying out some of the tasks of collecting certain types of levies in an efficient manner. The activities of collecting levies that cannot cooperate with third parties are the activities of calculating the amount of levies owed, supervising the payment of levies, and collecting levies.

Levies are collected by using a Regional Levy Decree (SKRD) or other equivalent documents. SKRD is a levy determination letter that determines the principal amount of the levy. The equivalent documents include, among others, entry tickets, coupons and subscription cards. If a certain levy is obliged to not pay the levy on time or underpayment, he will be subject to administrative sanctions in the form of interest of 2% (two percent) every month from the payable levy that is not or underpaid and is billed using a Regional Levy Bill

(STRD). STRD is a letter to collect charges or administrative sanctions in the form of interest or objects. The procedure for implementing regional levies is determined by the regional head.

Original regional income based on Law Number 33 of 2004 concerning Financial Balance between Central and Regional Government Article 1 point 18 that "Regional original revenue, (PAD) is revenue obtained by regions which is collected based on regional regulations in accordance with statutory regulations Regional Original (PAD) according to experts, among others, are as follows: According to Halim (2007:67) "Regional Original Income (PAD) is all regional revenue originating from the original regional economic sources". Meanwhile (Mardiasmo, 2007) "Regional Original Revenue is regional revenue from the regional tax sector, regional levies, proceeds from regionally owned companies, proceeds from the management of separated regional assets, and other legitimate local revenue". decentralization, deconcentration and assistance.

As for the legal basis for Regional Original Income (PAD) according to Yani (2009: 51) is:

a) Law Number 28 of 2009 concerning Amendments to Law Number 34 of 2000 concerning Regional Taxes and Regional Levies
b) Law Number 32 of 2004 concerning Regional Government Systems
c) Law Number 33 of 2004 concerning Financial Balance between Regional Centers
d) Government Regulation Number 65 of 2001 concerning Regional Taxes
e) Government Regulation Number 66 of 2001 concerning Regional Levies
f) Permendagri Number 59 of 2007 concerning Regional Financial Management Systems

Local tax is a source of regional revenue which has an important role to come from the region's own revenue. This is because the greater the amount of Regional Tax revenue, the greater the amount of Regional Original Revenue. Because local taxes are one of the sources of local revenue, any increase in local taxes will affect the increase in local revenue. In the research of Anggraeni (2012) and Angger (2013) it is explained that the contribution of Regional Taxes has a positive effect on Regional Original Income.

Retribution, as is the case with Regional Taxes, is one of the original regional revenues, which is a source of financing for government administration and regional development to increase and equalize the welfare of the community. Regions are given the opportunity to explore potential financial sources by determining the types of fees. Regional levies have a very large role in the implementation of regional autonomy to realize Regional Original Revenue. The greater the amount of Regional Retribution revenue, the greater the amount of Regional Original Revenue revenue. In research, Yeni (2012) explains that there is an effect of local levies on local revenue and in Isti and Dewi's research (2014) regional levies have a

positive effect on local revenue.

METHOD

The research design is a research design that is used as a guide in conducting the research process. The research design aims to provide a clear and structured handle to the researcher in conducting his research.

The research design process proposed by Nasution (2009: 56) research design includes the following processes:

a) Identification and selection of problems
b) Formulate research problems and create hypotheses
c) Build investigations and experiments
d) Selecting and defining variable measurements
e) Selecting the sampling procedure and technique used
f) Develop tools and techniques for collecting data
g) Creating coding, and editing and processing data
h) Analyze data and select statistical procedures
i) Examining research reports

Limitation of the problem in this study aims to limit the discussion to the subject matter of the research only. The scope determines the main concept of the problem so that the problems in the research can be understood easily and well. Limitation Research problems are very important in getting closer to the main problems to be discussed. This is so that there is no confusion or confusion in interpreting the research results. The scope of the research is intended as an affirmation of the object boundaries.

The scope of this research is the effect of local taxes and levies on local revenue in Seruyan Regency in 2015-2019 simultaneously and partially.

This study consisted of 2 variables, namely the independent variable and the dependent variable. The independent variable of the study is local taxes and levies, while the dependent variable is local revenue (PAD).

The operational definition of research variables according to Sugiyono (2015: 38) is an attribute or nature or value of an object or activity that has certain variations that have been determined by researchers to be studied and then conclusions are drawn. The definitions of research variables must be formulated to avoid confusion in collecting data. In this study, the operational definitions of the variables are as follows :

a) Local Taxes

Taxes are contributions to the State (which can be enforced) owed by those who are obliged to pay them according to regulations and do not get back achievements that can be directly appointed.

b) Regional Retribution

Regional levies are local levies as payment for services or services and the use of facilities provided and provided by local governments for the benefit of individuals or entities. These services can be said to be direct, that is, only those who pay retribution enjoy remuneration from the State.

c) Local Own Revenue

Original Regional Revenue is regional revenue from the regional tax sector, regional levies, the results of regional owned companies, the results of separated regional wealth management, and other legitimate regional original revenues, decentralization, deconcentration and assistance.

The population in this study is the Seruyan District Government Revenue Realization Report for the 2015 to 2019 fiscal year. The sample technique used is saturated sampling which is a sampling technique when all members of the population are used as samples (Sugiyono, 2012: 85). The sample used in this study was the Seruyan Regency Government Revenue Realization Report for the 2015-2019 fiscal year, totaling 60 samples. Consisting of January to December in 2015-2019. In processing data, the analysis technique used in this study is multiple regression analysis. The multiple linear regression model is expressed in the following mathematical equation.

$Y = a + b_1X_1 + b_2X_2 + e$

Y = Original Local Income X_1 = Local Taxes

X_2 = Regional Levies a = Constant

b_1, b_2 = Regression Coefficient e = Confounding Variable

RESULTS AND DISCUSSION

Regional Taxes in the Government of Seruyan Regency 2015-2019

Based on the data, information is

obtained that Regional Tax Revenues in 2015 and 2016 have increased. Meanwhile, in 2017 and 2018 there was a decline, and in 2019 it experienced a very drastic decline. It can be seen in Table 1 which presents information on the amount and percentage of changes in Regional Taxes in Seruyan Regency. The percentage change from 2015 and 2016 has increased. Meanwhile, in 2017 and 2018 there was a decline, and in 2019 it experienced a very drastic decline.

Table 1 Regional Taxes in the Government of Seruyan Regency 2015-2019

Year	Budget Target	Budget Realization	(%)
2015	6.609.101.209,00	7.963.629.508,00	120,49
2016	5.338.538.712,00	7.470.100.571,50	139,93
2017	67.869.404.335,00	60.039.396.989,53	88,46
2018	52.602.145.244,00	46.718.404.650,55	88,41
2019	68.449.894.273,00	32.508.779.709,74	47,49

Source: Seruyan Regency 2020

Regional Retribution for Seruyan Regency Government 2015-2019

Based on the data, information is obtained that the number of regional levies is fluctuating each year, this indicates that the data on regional levies is grouped or does not vary. Revenue from Regional Retribution in 2015, 2016 and 2018 has increased, except in 2017 there was a decrease and in 2019 there was a very drastic decline. This can be seen in Table 2, the numbers in 2015, 2016 and 2018 have increased except in 2017 there was a decrease and in 2019 there was a

very drastic decrease of 65.90%.

Table 2 Regional Retribution for Seruyan Regency Government, 2015-2019

Year	Budget Target	Budget Realization	(%)
2015	34,793,248,965.45	37,930,657,872.19	109,02
2016	35,409,892,622.76	38,527,939,578.94	108,81
2017	120,029,748,728.26	110,644,808,274.47	92,18
2018	104,149,851,939.18	109,709,651,092.68	105,34
2019	135,025,578,817.43	88,977,526,188.33	65,90

Source: Seruyan Regency 2020

Original Local Revenue In Seruyan Regency Government, 2015-2019

Based on the data, information is obtained that the amount of Regional Original Revenue in 2015, 2016 and 2019 has decreased, while in 2017 and 2018, Regional Original Revenue has increased, this indicates that the original Regional Revenue data is grouped or does not vary. Original Regional Revenue Receipts from 2017 and 2018 have increased. It can be seen in Table 3 which presents information on the amount and percentage of changes in Regional Original Revenue in Seruyan Regency.

Based on the research results that have been discussed previously, it shows that the independent variables (local taxes and levies) simultaneously or partially have a significant effect on the dependent variable, namely Regional Original Income (Y).

The results of this study are in accordance with the results of research conducted by Riana (2014) which concludes that local tax revenues and levies in Medan City District have a positive effect simultaneously on increasing local revenue with an influence of 89.8%, while partially local taxes and regional retribution has a positive effect on increasing local revenue. This shows that local taxes and levies contribute significantly to increasing local revenue.

Table 3 Original Regional Revenue in Seruyan Regency Government, 2015-2019

Year	Budget Target	Budget Realization	(%)
2015	842,744,081,203.98	825,524,948,707.12	97,96
2016	1,062,973,357,413.83	1,023,766,810,358.41	96,31
2017	1,096,108,633,022.68	1,099,977,139,259.83	100,35
2018	1,112,473,041,177.71	1,126,578,621,682.21	101,27
2019	1,230,888,428,870.43	1,123,063,671,155.12	91,24

Source: Seruyan Regency 2020

The results of this study are also in accordance with research conducted by Usman (2015) that simultaneously local taxes and levies have a significant effect on local revenue by 96.6%. Partially local taxes have a significant positive effect on local revenue, while local fees do not have a significant effect on local revenue.

CONCLUSION

The results of this study indicate that simultaneously local taxes and levies have a significant effect on Regional Original Income (PAD). Partially local taxes have a significant positive effect on local revenue, while local fees do not have a significant effect on local revenue (PAD).

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