

ANALYSIS OF THE EFFECTIVENESS AND CONTRIBUTION OF LOCAL TAXES TO THE ORIGINAL INCOME OF BATAM CITY AREA

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ABSTRACT

Regional Original Revenue. The central government gives authority to regional governments to manage, promote, and also expand local tax collection in order to create regions that are independent and responsible without relying on the central government. The purpose of this study was to examine the effectiveness and contribution of local taxes to the local revenue of Batam City in 2017-2021. The data analysis method used in this study is a quantitative descriptive analysis method. Quantitative descriptive analysis method is an analytical method that uses financial data calculations to answer problems that are relevant to the research objectives. The level of effectiveness of local taxes in 2017 was 74.13% in the less effective category. In 2018, the level of effectiveness of local taxes was 87.10% in the category of quite effective. In 2019, the level of effectiveness of local taxes was 88.16% in the category of quite effective. In 2020, the level of effectiveness of local taxes is 61.69% in the less effective category. And in 2021, the local tax effectiveness rate is 68.90%. The average local tax contribution in 2017-2021 is 74.91% in the very good category. Regional tax contribution in 2017 was 69.25%. In 2018, local tax contribution was 79.05%. Meanwhile, the regional tax contribution in 2019 was 82.16%. And in 2020 the local tax contribution is 72.81%. And in 2021 the regional tax contribution rate is 71.27%. The average analysis of the effectiveness of local taxes on local revenue for 2017-2021 is 75.99% in the less effective category. And the average analysis of the contribution to local revenue is 74.91% in the very good category.

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1. INTRODUCTION

Development is currently carried out at the national and regional levels with the aim of improving the welfare and prosperity of the people. This upholds the values adopted by Indonesian citizens written in the 1945 Constitution which reads "to advance the general welfare", therefore the progress made in the region is also an aspect of progress on a national scale (Rustendi, 2018). The implementation of regional development is expected to be able to accelerate development in an effort to maximize the ability of the region to optimally have. To improve the lives of its citizens, the government must prioritize and uphold the principles of democracy, equality, fairness, privilege, and egalitarianism as well as the power and plurality of subnational entities operating within the borders of the Republic of Indonesia as a Unitary State (NKRI).

The prosperity of the community depends on the regional government, so the government must optimize the objects of its own regional income, because PAD is a support for measuring the achievement of the implementation of regional autonomy. Revenue that is retained by a region and collected as a result of local factors is known as "local original income", the rules are applied and reused for the needs of the region. The ability of local governments to provide for regional needs increases in proportion to the amount of PAD received by the regions which will also be high. This is proof that the PEMDA has succeeded in implementing regional autonomy. Vice versa, if the PAD received by the PEMDA is small then the implementation of regional autonomy is not optimal (Rustendi, 2018). Regional Original Income can be used as a measure of seeing the prospects of a region and the amount of subsidies provided by the central government is a very important factor in measuring the results of the government's work in implementing regional policies.

The magnitude of the value of PAD is expected to be able to minimize the level of funding for local governments, usually coming from the federal government so as to create autonomy that is autonomous and accountable at the regional level. PAD's improvement efforts are to increase the effectiveness of tax and fee collection by maximizing existing resources and investigating potential new revenue streams. It is

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hoped that there will be no development disparities between regions. If the amount of tax received has reached or exceeded the target set, it is said that the effectiveness of tax collection has been achieved, and vice versa. If the amount of tax received has not met the target set, it can be argued that the effectiveness of tax revenue has not been maximized. Whether or not LGs are able to collect regional tax success indicator is whether local taxes are collected in proportion to anticipated regional tax revenues or not.

Effectiveness is the extent to which the success of a target that has been set initially. Meanwhile, the comparison ratio between actual tax revenue and tax revenue purposes can provide a rough indication of local tax efficiency. If the percentage of local taxes is at least 1 or 100%, then local taxes are considered effective. The results of the numerical interpretation use the tax effectiveness criteria at the regional level (Yakub et al., 2022). If the percentage ratio achieved is high, then the level of effectiveness will also be high. In terms of obtaining the effectiveness target that has been set, the regional tax collection officers are expected to be able to carry out their duties optimally. Research conducted by (Ariyanti & Yudhaningsih, 2020), In terms of bringing in money for the community, local taxes are quite effective. The proof can be seen from the increasing number of people who pay taxes and have awareness of their tax obligations.

Regional tax contribution is how far the area is involved in supporting PAD. If the regional tax contribution is smooth, then the development that will be received by the region will also be smooth. Funding from within the community through taxes participates in increasing PAD and also plays an important role in regional development. Where the regional tax collected by a region aims to encourage the growth of the area. In this context, local tax contributions go hand in hand with PAD or in other words, interdependence. Regional tax contributions are expected to be able to maximally help the original regional income so that it is in accordance with what has been targeted to help regional development.

Table 1. Targets and Realization of Local Taxes

No.	Year	Target	Realization	Percentage
1.	2017	874.412.619.360,00	648.218.274.622,87	74,13%
2.	2018	970.977.686.467,00	845.697.306.042,89	87,10%
3.	2019	1.059.951.387.421,80	934.458.907.796,97	88,16%
4.	2020	1.225.272.547.554,19	755.879.588.525,35	61,69%
5.	2021	1.156.408.239.166,00	796.767.486.336,17	68,90%

Source: <https://siependa.batam.go.id/>

The data above is a projection of Batam City Regional Tax collection for 2017–2021. From the data above, it shows that the targets that have been set, the realization has not been carried out optimally. From these data it shows that the target or target expected for regional taxes in each period changes, but this also happens with the realization that occurs, which sometimes decreases. In 2017, the percentage of realization of Regional Tax was 74.13%. In 2018, the percentage of local tax realization experienced a significant growth, amounting to 87.10 percent. In 2019, the realization of PAD increased by 88.16%. Realization of Regional Tax in percentage terms fell significantly in 2020, namely 61.69%. And in 2021, the percentage will again increase by 68.90%. Based on these data, it shows that the government must work as much as possible in order to meet the predetermined target.

2. LITERATURE REVIEW

Locally-generated revenue

According to (Maharani & Sari, 2021) the definition of Regional Original Income is money generated in the area, which can be cultivated in any way that is appropriate in the opinion of the local population. As a result of limited funding options, local governments remain dependent on the central government, which has the authority to manage development finance through sources of state revenue. Meanwhile, according to (Jamain & Mahadi, 2021) All income earned in an area is considered regional income, and is added to the annual net worth assessment for the period in question. Meanwhile, according to (Zahra et al., 2022) One of the strategies for fostering regional autonomy and community welfare is to collect "regional original income". According to (Marlina & Pratiwi, 2021) in the context of implementing regional autonomy in accordance with the principle of decentralization, PAD is a form of income received by a region which is intended to give authority to the region in pursuing financing options.

Regional Revenue Sources

There are several sources of Regional Revenue according to (Safuridar et al., 2019), namely:

1. Local Own Revenue, namely:

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- a. Regional tax results. Is a rule under which a subject or person subject to the burden of tax needs to make tax or government financial contributions not receive reciprocity based on their contribution. The rules have confirmed that the funds collected are used for the implementation of governance in the regions.
 - b. Regional retribution results. This is money that local governments receive as a result of issuing permits to individuals and businesses. Regional revenues are the product of locally owned businesses and decentralized wealth management on the results of equity participation.
2. Balancing Fund
This is a source of regional income financed by the APBN, the purpose of which is to support the implementation of regional authority in improving public services and welfare.
 3. Regional Loans
Is a resource that can be used by local governments to capitalize on the development of a region through investment
 4. Other Legitimate Regional Revenues.
After regional taxes, Regional Original Income (PAD) is a very important source of regional income, PAD is sometimes used as a proxy for the extent to which a region is able to run its own government.

Local Tax

Individuals and business entities may be required to pay taxes to their local governments to fund legitimate administrative operations at the local level and expansion of infrastructure (Zulfikar & Rahman, 2019). Research from (Setiono, 2018) Taxes quoted at the regional level are used to fund local government operations and infrastructure development, and can be imposed on individuals or business entities depending on applicable laws and regulations.

Types Of Local Tax

Regional tax level 1 or province

- a. Vehicle Tax
- b. Fee for Transferring Motorized Vehicles
- c. Motor Vehicle Material Tax
- d. Surface Water Tax
- e. Cigarette Tax.

Level II regional tax or City Regency Tax

- a. Hotel Tax
- b. Restaurant Tax
- c. Entertainment Tax
- d. Advertisement Tax
- e. Street Lighting Tax
- f. Non-Metal and Rock Mineral Tax
- g. Parkir Tax
- h. Groundwater Tax
- i. Swallow's Nest Tax
- j. Rural and Urban Land and Building Tax
- k. Fees for Acquisition of Land and Building Rights

Regional Tax Effectiveness

The word effective comes from English, namely effective, which means effective or successful. The word "effective" also means something that happens and has an influence on what has been determined. When goals are met in a predictable way, then work is successful. To achieve its goals, all organizations and institutions need a clear vision and mission. To be effective, local governments must be able to collect a certain amount of money that comes in through taxes, in the broadest sense and in the smallest detail in certain areas according to (Brahmana & Situmorang, 2021). Measuring the effectiveness of an institution or organization is based on how much its ability to realize the expected results. To succeed, an institution must be able to carry out its plans and achieve its goals in order to function effectively. Effectiveness indicates the local government's capability to collect taxes based on the set targets. A higher success rate can be expected when a greater proportion of goals are achieved. At this level of achievement, the city

government can determine what steps will be taken in the future to maintain or increase the level of effectiveness of local taxes.

Local Tax Contribution

The word “Contribution” comes from the English “Contribute” and “Contribution,” which imply “to take part in”, “to immerse oneself in” and “to contribute” respectively. The extent to which something has contributed to local taxes can contribute to PAD revenues. Primary and secondary functions Taxes serve two main functions for municipal governments: financing the budget and enforcing the rules (regulatory function). Taxes that are collected from the public and that are used by the government at the local level to fill service gaps that the private sector cannot fill; these public services are funded in part by taxation. Due to the large amount of tax money, it is clear from these facts that taxes are very important, especially for regional development, which promotes population growth, economic growth, and regional stability. Society generally describes contribution as a person’s role or participation in a particular activity (Mintalangi & Latjandu, 2019). The analysis compares the actualization of local taxes received with regional original income which makes it possible to determine the contribution of tax revenue to regional original income. Regional tax contribution is part of regional income where the source is from taxes on its share of the APBD.

The hypothesis is a temporary presumption that is formulated by researchers based on theory, but empirically its validity must be proven (Chandrarin, 2017). The important thing to consider when formulating a hypothesis is that it must be testable.

The hypothesis in this study is as follows:

Hypothesis 1 (H1): The level of effectiveness of regional tax collection on local revenue has been effective

Hypothesis 2 (H2): The contribution of local taxes to local revenue (PAD) has been effective.

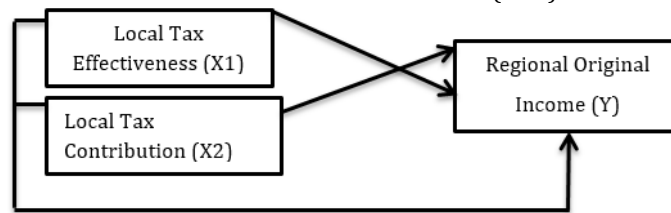


Figure 1 Thinking Framework

2. METHODOLOGY

According to how to obtain the data distinguished:

1. Primary Data

According to (Chandrarin, 2017) primary data, on the other hand, is information collected directly from the person or group being studied. Data that has not been changed from its original form is called primary data. Local tax information is very relevant because that is where Batam City's original revenue comes from.

2. Secondary Data

According to (Chandrarin, 2017) data that has been used or published is called secondary data, and comes from other parties or organizations. Researchers no longer need to verify the accuracy and authenticity of data before using or publishing it

In this study, the researcher relies on data that has been collected from primary sources, also known as secondary data. Under these circumstances, researchers are not required to test the reliability and validity of the data to be processed because it has been used or has been published. The data for this analysis is sourced from the Annual Report on Realization of the Budget of the Batam City Regional Revenue Agency.

Research design is like a road map, it helps researchers accurately navigate the research process in a way that is consistent with the research objectives. Quantitative descriptive data analysis method is used as data analysis in this study. To be clear, the quantitative research approach is an approach that relies on numerical and statistical data analysis. A causal relationship is established between the variables in this approach (cause and effect relationship). As a result of this relationship, it is clear that the first event is the catalyst for the second event. Effectiveness indicates the ability of local governments in terms of collecting taxes measured based on the amount of revenue they get from what local taxes have been predetermined.

Researchers use a formula to determine how effective local taxes are as follows:

$$\text{Efektivitas} = \frac{\text{Regional tax realization}}{\text{Local tax targets}} \times 100\%$$

Collecting taxes at the Regional Level is said to be effective if the percentage is above 100%, or if the realization has met or exceeded its annual target in each metric. Local tax effectiveness is used to check how well actual revenue from local taxes matches planned spending. The effectiveness of local taxes trying to measure the achievement ratio; higher efficacy rates predict higher returns. It should be noted, that if effectiveness decreases, the results to be achieved will also decrease (ineffective)

Table 2 Effectiveness Criteria

Percentage	Criteria
>100%	Very effective
90-100%	Effective
80-90%	Enough
60-80%	Less effective
<60%	Ineffective

From the table above shows, a success rate of more than 100% is considered very good, while a success rate of less than 60% is considered bad. Contributions to PAD from regional taxes are referred to as "local tax contributions". The amount of PAD funds provided by regional taxes can only be calculated after having this information. If the increase in the PAD contribution is high, it can be associated with an increasing contribution from local taxes. Analysis Assessment of the potential contribution of regional tax revenues to Regional Original Revenue is called "local tax contribution analysis". Contribution is determined using the following formula:

$$\text{Kontribusi} = \frac{\text{Realisasi Pajak Daerah}}{\text{Penerimaan PAD}} \times 100\%$$

The categories of regional tax contributions are presented in the following table:

Table 3 Contribution Criteria

Persentase	Criteria
0,0-10%	Very less
10,10%- 20%	Not enough
20,10% - 30%	Currently
30,10 - 40%	Pretty good
40,10% - 50%	GOD
>50%	Very good

The table above shows that the percentage of goals achieved is > 50%, so it can be categorized as very effective. And if the percentage is <10%, then it is said to be very less. Contribution analysis is a method for calculating the impact of a variable on many dependent variables, and has relevance to local taxes. The Batam City regional tax administration will carry out a contribution analysis to decide how best to spend the area's original source of income.

3. RELUST AND DISCUSSION

Regional Tax Effectiveness

The effectiveness of local taxes indicates the ability of local governments to actualize the taxes collected by comparing the regional taxes received with the previously determined budget. The relationship between predicted and actual results is always related to effectiveness. Effectiveness is more than how much money is spent to achieve success. The effectiveness of regional taxes or local tax collection will increase if the calculated percentage is close to 100%. The following is a table that describes the parameters used to determine efficiency:

The following is the calculation of Regional Tax Effectiveness

- Effectiveness of Local Tax year 2017:

$$= \frac{\text{Regional tax realization}}{\text{Local tax targets}} \times 100\%$$

$$= \frac{648.218.274.622,87}{874.412.619.360,00} \times 100\% = 74,13\%$$
- Effectiveness of Local Tax year 2018:

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$$= \frac{\text{Regional tax realization}}{\text{Local tax targets}} \times 100\%$$

$$= \frac{845.697.306.042,89}{970.977.686.467,00} \times 100\% = 87,10\%$$

3. Effectiveness of Local Tax year 2019:

$$= \frac{\text{Regional tax realization}}{\text{Local tax targets}} \times 100\%$$

$$= \frac{934.458.907.796,97}{1.059.951.387.421,80} \times 100\% = 88,16\%$$

4. Effectiveness of Local Tax year 2020:

$$= \frac{\text{Regional tax realization}}{\text{Local tax targets}} \times 100\%$$

$$= \frac{755.879.588.525,35}{1.225.272.547.554,19} \times 100\% = 61,69\%$$

5. Effectiveness of Local Tax year 2021:

$$= \frac{\text{Regional tax realization}}{\text{Local tax targets}} \times 100\%$$

$$= \frac{796.767.486.336,17}{1.156.408.239.166,00} \times 100\% = 68,90\%$$

Table 4 Targets and Realization of Batam City Regional Taxes 2017-2021

No.	Year	Target	Realization	Percentage	Criteria
1.	2017	874.412.619.360,00	648.218.274.622,87	74.13%	Less effective
2.	2018	970.977.686.467,00	845.697.306.042,89	87.10%	Less effective
3.	2019	1.059.951.387.421,80	934.458.907.796,97	88.16%	Less effective
4.	2020	1.225.272.547.554,19	755.879.588.525,35	61.69%	Less effective
5.	2021	1.156.408.239.166,00	796.767.486.336,17	68.90%	Less effective

From table 3 the projection of the calculation of local tax revenue received in Batam City in the 2017-2021 period varies from year to year, but it is clear that it has shown a decline in its realization in the last two years. Based on the data above, it shows that the amount of regional tax revenue received in Batam City is not effective. 2019 saw a record 88.16% increase in local tax collection. For 2019, it can be stated that the Regional Tax revenue is quite effective. Based on this percentage, the regional government of Batam City cannot be complacent about the Regional Tax received, because it is still far from being effective. The local government still has to make maximum efforts to achieve the level of effectiveness of local taxes with the specified target.

As much as 74.13% of the projected regional tax revenues were collected in 2017. The following year, 2018, there was a large increase in local tax collection, namely 12.97%, and the percentage reached 87.10% where the effectiveness criteria were quite effective. Furthermore, local tax revenues in 2019 increased by 1.06%, where the revenue rate reached 88.16% with a fairly effective category. In 2020, local taxes are less effective than in 2019, a quite drastic percentage of 26.47% with a percentage rate of 61.69% where the category is less effective. This can happen because the target set by the Batam City government is high coupled with the Covid-19 outbreak making residents unable to pay taxes.

Furthermore, in 2021, the local tax revenue rate will increase slowly, where the percentage rate of revenue is 68.90% which is included in the less effective category. This can happen because the government lowered the target and also started to improve the condition of Batam City where the Covid-19 outbreak has decreased which is a breath of fresh air for taxpayers because a new normal has been established where activities can run as usual.

The results of the analysis above show that Batam City's regional tax revenue has never been stable from the 2017-2021 period (fluctuated). The data also shows that Batam City's regional tax revenues are on average less effective than expected, with an effectiveness of 74.9 percent between 2017 and 2021.

Local Tax Contribution

The percentage of PAD funds generated by regional taxes is calculated using contribution analysis. Contributions can be calculated by contrasting the collection of local taxes over a certain period of time, with payments arriving during the same period. The following is the calculation of the Batam City Regional Tax Contribution for 2017-2021.

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1. Local Tax Contribution tahun 2017:

$$\frac{\text{Local Tax Realization}}{\text{PAD acceptance}} \times 100\%$$

$$= \frac{648.218.274.622,87}{935.996.043.635,20} \times 100\% = 69,25\%$$
2. Local Tax Contribution 2018 :

$$\frac{\text{Local Tax Realization}}{\text{PAD acceptance}} \times 100\%$$

$$= \frac{845.697.306.042,89}{1.069.727.029.149,99} \times 100\% = 79,05\%$$
3. Local Tax Contribution 2019 :

$$\frac{\text{Local Tax Realization}}{\text{PAD acceptance}} \times 100\%$$

$$= \frac{934.458.907.796,97}{1.137.327.031.937,18} \times 100\% = 82,16\%$$
4. Local Tax Contribution 2020 :

$$\frac{\text{Local Tax Realization}}{\text{PAD acceptance}} \times 100\%$$

$$= \frac{755.879.588.525,35}{1.225.272.547.554,19} \times 100\% = 72,81\%$$
5. Local Tax Contribution 2021:

$$\frac{\text{Local Tax Realization}}{\text{PAD acceptance}} \times 100\%$$

$$= \frac{796.767.486.336,17}{1.117.954.609.765,93} \times 100\% = 71,27\%$$

Table 5 Realization and contribution of local taxes to Batam City PAD 2017-2021

Year	Local Tax Realization	Realization of Local Own Revenue	Contribution Percentage	Criteria
2017	648.218.274.622,87	935.996.043.635,20	69,25%	Very good
2018	845.697.306.042,89	1.069.727.029.149,99	79,05%	Very good
2019	934.458.907.796,97	1.137.327.031.937,18	82,16%	Very good
2020	755.879.588.525,35	1.038.092.614.319,65	72,81%	Very good
2021	796.767.486.336,17	1.117.954.609.765,93	71,27%	Very good

The data in the table above shows that the 2017–2021 budget period has an analysis of the regional tax contribution in original income which is much higher than what has been targeted, in other words, it is above average. Between 2017 and 2021, the average local tax contribution is 74.91%. From the evaluation results above, the contribution category is very good. The Batam City Regional Revenue Agency, which is part of the Batam City Regional Government, has succeeded in carrying out its work in identifying and maximizing revenue streams that become local tax objects on which regional tax contributions are based. In other words, regional taxes have taken part in achieving PAD. In 2019 the highest regional tax (82.16%) and lowest (69.25%) in 2017. From all the contribution calculation results show that the assistance provided by regional taxation to PAD is very good. This can happen because taxpayers are easy to find and taxpayers who have already paid report it to the BAPENDA office.

With the achievement of local tax contributions in Batam City, this must be maintained in order to support the distribution of local taxes to other tax objects. This means that the funds received can be used for other objects that are still at the stage of development or reopening of new regional tax objects. Expanding the number of local tax objects to collect more funds is one way that can be done to increase the contribution of Regional Taxes in Batam City, to what extent it is possible to increase regional income by increasing the number of regional tax objects.

4. CONCLUSION

The effectiveness of Batam City's own-source revenue (PAD) for 2017–2021 according to the latest data that has been processed is as follows: In contrast to the 2017 effectiveness rate of 74.13% which is considered less effective, the 2018 effectiveness rate of 87, 10% met the criteria of being quite effective,

increasing quite a lot by 12.97%. Modest improvements demonstrated in 2019, with a success rate of 88.16%. This figure fell to 61.69% in 2020, then increased to 68.90% in 2021, only to fall to 61.69% the following year. The percentage ratio level from the analysis of the effectiveness of local taxes on Regional Original Income in Batam City during 2017-2021 is 75.99% with a less effective category. The level of local tax contribution to Regional Original Income (PAD) in Batam City from the 2017-2021 period looks as follows: In 2017, the contribution rate was 69.25% where the criteria were very good. In 2018, it increased by 79.05%, an increase compared to the previous year. Moreover, the success rate increased in 2019, reaching 82.16%. Meanwhile, it fell further in 2020 with an achievement rate of 72.81%, and returned in 2021 with an achievement rate of 71.27%. Analysis of the contribution of local taxes to the original regional income of Batam City shows a very good overall average percentage of 74.91%

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