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Analysis of Local Taxes of Tarakan City

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ABSTRACT : (This research aimed to discover: 1) the local taxes contribution per sector to the Local Own-Source Revenue (PAD ~Indonesian) of Tarakan City from 2010 to 2019; 2) the tax effort achievement level in Tarakan City from 2010 to 2019; 3) the local taxes acceptance efficiency level in Tarakan City from 2010 to 2019; 4) the local taxes acceptance effectiveness level in Tarakan City from 2010 to 2019; 5) the local taxes acceptance elasticity per sector in Tarakan City from 2010 to 2019.This research used the quantitative descriptive method. The data used were from 2010 to 2019 data. The data used were secondary data. The collected data were the official data from the Department of Management of Regional Revenue, Finance and Assets (DPPKAD ~Indonesian) and the Statistics Central Agency (BPS ~Indonesian) of TarakanCity.The results showed that the local taxes contribution to the PAD of Tarakan City from 2010 to 2019 was 43.3% each year. However, by looking at the local taxes contribution per sector, the average taxes contribution was less than 1% each year. The tax effort in Tarakan City was averagely 0.15% each year. The efficiency level of Tarakan City averagely reached 4.87% each year. The effectiveness level of Tarakan City averagely was 96% each year. The average elasticity level was 0.03% each year. The Elasticity Taxes for hotels was 1.23% in average, 1.09% for restaurants in average, 5.02% for the severance Type-C in average, 99.43% for the underground water in average, 50.34% for swifts' nest in average, and 3.34% for the Acquisition Duty of Right on Land and Building (BPHTB ~Indonesian); and less than 1% for other taxes sector elasticity.

KEYWORDS: *Tax Effort, Efficiency, Effectiveness, Elasticity, Local Taxes, Local Own-Source Revenue.*

I.   INTRODUCTION

Regional Government in running its government cannot be separated from the concept of implementing regional autonomy. Where is the essence of the concept of implementing regional autonomy, namely, efforts to maximize regional implementation. The results to be achieved while at the same time avoiding the complications and things that could hinder the implementation of regional autonomy. Thus, the people's demands can be answered in a real way by implementing broad regional autonomy and the continuity of public services.

The implementation of autonomy that is carried out in the regional government places more emphasis on Regional Original Income or PAD, which can be said that if the local government is able to properly manage their Regional Original Income it can reflect the independence of the region in managing its finances. The source of local revenue based on Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments states that Regional Original Revenue (PAD) comes from: (1) regional tax results, (2) regional retribution, (3) proceeds from regionally owned companies and proceeds from the management of separated regional assets, (4) other legitimate regional original revenues.

The autonomy given to regencies and municipalities is implemented by providing broad, tangible and accountable powers to local governments in a proportionate manner. This means that the delegation of responsibilities will be followed by regulations on the distribution and utilization of national resources in an equitable manner, as well as a balance between central and regional finances.

II.   LITERATURE REVIEW

2.1 DECENTRALIZATION

Decentralization is the handover of governmental authority by the Government to autonomous regions to regulate and manage government affairs in the system of the Unitary State of the Republic of Indonesia.The

main thing about decentralization is basically whether the design, process, and implementation of decentralization succeeded or failed to increase the efficiency and level of responsiveness of government public policies to the political, economic and social interests of its people. The failure to implement decentralization is shown by the economic decline, political instability, and the decline in the quality of public services in the country concerned.

2.2 FISCAL DECENTRALIZATION

The definition and concept of fiscal decentralization according to Sidik (2001), fiscal decentralization is a tool to achieve one of the goals of the country, namely primarily providing better public services and creating a more democratic public decision-making process. According to Saragih (2003) fiscal decentralization can briefly be interpreted as a process of distributing budgets from higher levels of government to lower levels of government, to support government functions or tasks and public services in accordance with the amount of authority in the field of government being delegated.

2.3 REGIONAL AUTONOMY

The process of transitioning from a deconcentrated system to a decentralized system is called regional government with autonomy. Autonomy is the transfer of government affairs to regional governments that are operational in the framework of the government bureaucratic system. The aim of autonomy is to achieve effectiveness and efficiency in providing services to the community.

The objectives to be achieved in this handover of affairs are, among other things, to develop regions in various fields, improve services to the community, foster regional independence, and increase regional competitiveness in the growth process (Widjaja, 2004).

Regional autonomy is the authority of autonomous regions to regulate and manage the interests of local communities according to their own initiatives based on the aspirations of the community, in accordance with laws and regulations. Meanwhile, an autonomous region is a legal community unit having certain regional boundaries authorized to regulate and manage the interests of the local community according to their own initiative based on the aspirations of the community in the ties of the Unitary State of the Republic of Indonesia (Widjaja, 2004).

2.4 DEFINITION OF ORIGINAL REGIONAL INCOME

Original Regional Revenue (PAD) is revenue obtained by the region which is collected based on regional regulations in accordance with statutory regulations. The sources of PAD according to Article 6 paragraph (1) of Law Number 33 Year 2004 consist of Regional Taxes, Regional Levies, Proceeds from the management of separated regional assets, Other legal PAD. Original Regional Revenue needs to be increased and expanded its collection, considering that in the future the function of PAD will be more dominant than aid funds from the center (DAK and DAU) in regional development.

2.5 DEFINITION AND FUNCTION OF LOCAL TAXES

Experts in the field of taxation provide different definitions or definitions of tax, but nevertheless have the same meaning / purpose. According to Article 1 paragraph (1) Government Regulation Number 65 of 2001 concerning Regional Taxes, referred to as Regional Taxes, which are hereinafter referred to as taxes, are compulsory contributions made by individuals / entities to regions without balanced direct compensation which can be enforced based on statutory regulations. a valid invitation that can be used to finance the implementation of regional government for regional development. In another opinion, taxes are people's contributions to the State treasury based on law (which can be enforced) without receiving reciprocal services (counter-achievement) which can be directly demonstrated and which are used to pay for general expenses.

III.   METHODOLOGI

3.1 DATA AND METHOLOGY

The data collection method is a systematic and standard procedure for obtaining quantitative data. In addition, the data collection method has a technical function to enable researchers to collect data. The data collection method used in this study was obtained by visiting the Tarakan City Financial and Asset Management Revenue Service directly to ask for the required data and conducting interviews with the Head of the relevant Service, so that sampling and questionnaire techniques were not required. The type of data used is time series data, namely using 8 years from 2010–2019. As a support, reference books, printed and electronic newspapers are used, as well as from browsing internet websites related to this research.

IV. RESULT

## 4.1 CONTRIBUTION OF LOCAL TAXES TO LOCAL REVENUE
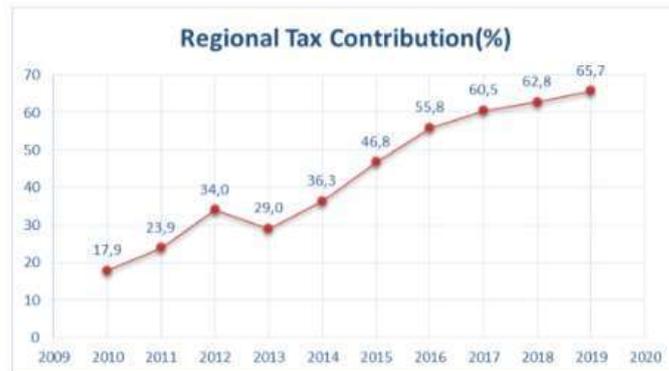
When viewed from the graph above, the contribution of local taxes in Tarakan City in 2010 to 2019 tends to increase every year. In 2010 the contribution of local taxes in the City of Tarakan was 17.9% and was included in the under assessment criteria. And it continues to increase in 2011 by 23.9% with a moderate assessment criteria and in 2012, namely by 34% with a fairly good assessment criteria. However, in 2013 the contribution of local taxes in the City of Tarakan has decreased by 5%, namely 29%, which is again included in the medium assessment criteria.

And in 2014 the tax contribution was 36.3% with the assessment criteria was quite good, then in 2015 there was an increase of 10.5%, namely 55.8%, the assessment criteria changed to be good. And from 2016 to 2019 it consistently continued to increase, namely, 60.5%, 62.8% and 65.7% so that in the last three years the contribution of local taxes in Tarakan City was included in the assessment criteria as Very Good.

4.2 TAX EFFORT

Tax Effort is an effort by local governments to obtain and optimize tax revenue. Tax Effort shows the comparison between the results of a tax system with the ability to pay taxes in an area. The ability to pay taxes in a region is generally measured by the Gross Regional Domestic Product (GRDP). Tax effort is an analysis used to determine the results of a tax system compared to the ability to pay local taxes concerned. The measure of the ability to pay taxes that is commonly used is GRDP. If the GRDP increases, the ability of local taxpayers to pay taxes will increase, and vice versa. The following is an overview of the tax efforts of Tarakan city tax revenue from 2010 to 2019:
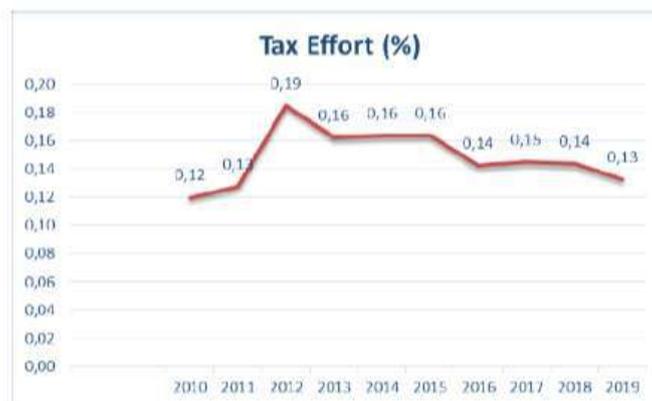
From the results of the calculation of the realization of local taxes with GRDP in the city of Tarakan based on the prevailing prices for that year (2010-2019), it can be seen that the tax effort (tax effort) of the city of Tarakan tends to decrease every year. It can be seen from table 5.4 that the tax effort of the city of Tarakan for regional taxes each year is still below 1%, this means that the low tax power in the city of Tarakan indicates that the ability of the people to pay taxes (ability to pay) in the city of Tarakan during the ten year observation period is included in the criteria. very low.

Tarakan's city tax effort is still very low resulting in fiscal pressure, meaning that the region experiences an increase in fiscal stress in which regions are required to optimize every potential and fiscal capacity in order to reduce the level of regional dependence on the center. Several regions in Indonesia are still classified as lucky regions to have a potential source of revenue which can be used as a source of regional revenue. However, on the other hand, for some regions, autonomy may cause its own problems given the demands to increase regional independence. Including the city of Tarakan which is still very dependent on funds from the center.

4.3 EFFICIENCY

To analyze the efficiency level of regional financial management in terms of expenditure, the calculation formula is the ratio between regional revenue and routine expenditure, where the smaller the ratio, the more efficient the regional financial management is. Local tax efficiency is a value calculated based on the percentage of tax collection costs divided by the realization of local tax revenue. The efficiency of local tax revenue for the City of Tarakan in 2010-2019 can be seen in the table below:

From table 5.8 above it can be seen that the level of efficiency of the City of Tarakan in 2010 was 5.0%, where the realization of local tax revenue was Rp. 13,550,074,572.20 while the cost of tax collection is only Rp. 677,503,728.61 and in 2011 the efficiency level of local tax revenue for the city of Tarakan was 4.9% with a tax revenue target of Rp. 16,441,145,237.87 and tax collection costs of Rp. 805,616,116.66. Furthermore, in 2012 the efficiency of Tarakan city blood tax revenue was 5.2%. In 2013 the efficiency of local tax revenue for the city of Tarakan was 5.0%. Furthermore, in 2014 the efficiency of Tarakan city tax revenue was 4.5% with a high tax realization of Rp. 32,009,452,634.50 but the collection fee was not much different from the previous year, namely Rp. 1,440,425,368.55.

In 2015, the realization of tax revenue was Rp. 35,769,254,654.09 and tax collection costs of Rp. 1,967,309,005.97 so that the efficiency of Tarakan's city tax revenue becomes 5.5%. Furthermore, in 2016 the efficiency of Tarakan city tax revenue was at a percentage of 5.0%. Then in 2017 the highest efficiency occurred with a percentage rate of 2.7% with a high level of tax revenue realization, namely Rp. 40609093037.59 and the tax collection fee is only Rp. 1,111,611,046.40.

In 2018 and 2019 the percentage value of tax collection efficiency in the city of Tarakan was 5.7% and 5.2% higher than the previous year. From the results of these calculations, the efficiency of regional tax revenue for the City of Tarakan in 2010-2019 is included in the criteria for very efficient with an average of 4.87%, which is less than 10%.

4.4 EFFECTIVENESS

The level of effectiveness of each city tax Tarakan is obtained by comparing the tax revenue realization with the tax revenue target. After getting the percentage comparison, it can be seen whether it meets the effectiveness criteria. If it is found that the tax collection has been effective, it means that the performance of the Trakan city tax collection is getting better. In this study, only the target achievement was considered in determining the effectiveness. Meanwhile, for other purposes, such as justice, punctuality of payment, and legal certainty are ignored. The following is an illustration of the effectiveness of Tarakan city tax revenue from 2010 to 2019:

From the results of calculations between the realization of local taxes and the target of local taxes in the city of Tarakan for ten years (2010-2019), it can be seen in Figure 5.5 that there has been an increase and decrease from 2010-2019. Starting in 2010, the effectiveness level of Tarakan city tax revenue was 92% which was included in the "effective" criteria. In 2011, it increased by 1% to 93%, where the effectiveness level of Tarakan City's local tax was included in the "effective" criteria. In 2012, the level of effectiveness of local tax revenue for the city of Tarakan rose 14%, namely 117%, which is included in the criteria of "very effective". However, in 2012 it decreased by 27% with a value of 90% and was included in the "effective" criteria. Furthermore, in 2014 and 2015 it continued to increase respectively, namely 104% and 115%, where in those two years the effectiveness of Tarakan city local tax revenue was included in the criteria of "very effective". Then in the following years, namely 2016, 2017 and 2018 continued to decline respectively, namely 91% in 2016 with effective criteria, 94% in 2017 with "effective" criteria and 68% in 2018 which entered in the "less effective" criteria. And finally in 2019 the effectiveness of Tarakan city tax revenue is 89% which is included in the criteria of "quite effective".

The increase in the level of effectiveness shows that the performance in collecting taxes is increasing, the decrease in the level of effectiveness indicates that the decrease in performance in tax collection so that the target of local tax revenue is not as planned, the decrease in performance is caused by employees who are not optimal in tax collection. Even though there were fluctuations in 2010-2019 the effectiveness of local taxes was above 90%, meaning that the effectiveness of the Tarakan city local taxes was very effective. This condition shows that the level of economic development in the city of Tarakan has increased significantly for increasing regional effectiveness, especially from the type of regional taxes.

4.5 ELASTICITY

The level of elasticity of local tax revenue is obtained by comparing the percentage change in GRDP with the percentage change in GRDP. Where in this analysis we want to know the level of sensitivity to changes in a type of income if there is a change in the amount of GRDP and population, but for the purposes of analysis, the population size is ignored. This analysis is used to determine the degree of sensitivity of the original regional income due to changes in local tax revenue. So that in the end it can be seen how much local taxes have an effect on Regional Original Income. To see the elasticity of regional tax revenue for the city of Tarakan in 2010-2019 can be seen in the following table:

No	Year	GRDP	% Δ GRDP	Realization of Local Own Revenue (Rp)	% Δ LOR	Elasticity	Criteria
1	2010	11.302.790.800.000	-	75.659.929.593	-	-	-
2	2011	12.863.536.800.000	13,81	68.801.769.440	-9,06	-0,66	Inelastic
3	2012	14.807.292.000.000	15,11	80.711.785.946	17,31	1,15	Elastic
4	2013	16.838.045.800.000	13,71	94.195.831.515	16,71	1,22	Elastic
5	2014	19.572.550.000.000	16,24	88.059.263.275	-6,51	-0,40	Inelastic
6	2015	21.824.569.700.000	11,51	76.462.510.137	-13,17	-1,14	Inelastic
7	2016	24.386.398.170.000	11,74	62.198.512.279	-18,65	-1,59	Inelastic
8	2017	28.004.129.760.000	14,84	67.092.417.030	7,87	0,53	Inelastic
9	2018	31.665.386.220.000	13,07	72.401.576.597	7,91	0,61	Inelastic
10	2019	36.289.710.680.000	14,60	73.230.451.033	1,14	0,08	Inelastic
Average		21.755.440.993.000	13,85	75.881.404.684	0,39	0,03	Inelastic

The results of the calculation of the percentage change in PAD with the percentage change in GRDP can be seen in table 5.12 with the assessment criteria in table 5.13, where in 2011 the elasticity of GRDP to PAD revenue was -0.66%, which means 1% GRDP growth followed by a contraction of PAD revenues of -0. 66%. Then the elasticity of GRDP on PAD revenues in 2012 and 2013 showed a value of more than 1, respectively 1.15% and 1.22%, which means that the effect of GDP growth on PAD revenues is elastic.

Then in 2014, 2015 and 2016 the elasticity of PDRB to PAD revenue in the city of Tarakan was negative, namely -0.40%, -1.14% and -1.59% respectively where the value showed a number less than 1, which means the growth of GRDP towards revenue from PAD is less sensitive or inelastic, where the GRDP growth of 1% is actually followed by a contraction of PAD revenues of -0.40% in 2014, -1.14% in 2015 and -1.59% in 2016. Then in 2017 Until 2019, the elasticity of PDRB to local tax revenue in the city of Tarakan is still in the inelastic category, namely 0.53%, 0.61% and 0.08%. From these calculations, the elasticity of GRDP to PAD from 2010-2019, with an average of 0.03%, which is less than 1, which means that the effect of GRDP growth on Tarakan City PAD revenue is less sensitive or inelastic to Tarakan's PAD.

V. CONCLUTION

Based on the background with the supporting theory as well as the research methods and approaches used to answer the objectives of this study, then it is described in the results and discussion. Based on the discussion conducted on the local taxes of the City of Tarakan, several conclusions and suggestions can be conveyed in the following chapter descriptions.

1. The contribution of local taxes to the PAD of the city of Tarakan from 2010 to 2019 shows that local tax collection is implemented "well" with a ratio value of 43.3% per year. However, when viewed from the contribution of local taxes per tax sector to PAD is still "very insufficient" where the average contribution of hotel taxes to PAD is less than 1%, which is only 0.14% per year. The contribution of restaurant tax to PAD is only 0.16% per year. The contribution of entertainment tax to Tarakan's PAD is still very small at 0.01% per year. The advertisement tax contribution to Tarakan's PAD is 0.06% per year. Furthermore, the street lighting tax contribution to PAD contributed 0.29% per year. Furthermore, tax for extraction of class c minerals, parking tax and groundwater tax contribute to PAD only 0.01 per year. And for swallow's nest tax, based on the calculation, it can be said that it does not contribute to Tarakan City's PAD because the contribution ratio is 0.00% per year. Then for PBB tax contributes to PAD only 0.12% per year. And finally the PBHTB tax contributes to PAD by 0.19%. Although the level of contribution of each tax to Tarakan City PAD is still very low, the level of local tax contribution to Tarakan City PAD has been implemented "well".

2. The tax effort / tax effort of the city of Tarakan for regional taxes each year is still below 1%, this means that the low tax power in the city of Tarakan indicates that the ability of the community to pay taxes (ability to pay) in the city of Tarakan during the ten year observation period is included in the criteria very low, where the effort to tax the city of Tarakan is only 0.15% per year on average.

3. Based on the results of the calculation of the level of efficiency of local tax revenue in the city of Tarakan during the period 2010 to 2019, an average of 4.87% per year, which means that the efficiency level of regional tax revenue is classified as "very efficient".

4. The collection of local taxes in the city of Tarakan in the period 2010 to 2019 is based on a comparison between the realization of local tax revenue and the target of local tax revenue on average is 96% per year, which means "very effective".

5. The level of elasticity of PDRB to PAD revenue during the period 2010 to 2019 was an average of 0.03% per year, which means that the elasticity of PDRB to PAD revenue in the city of Tarakan is inelastic. With an average elasticity of 0.03%, it means that every change in GRDP of 1% will be followed by a contraction of PAD revenue of 0.03%. There are several levels of PDRB elasticity to each tax subsector which are included in the "Elastic" category, namely the elasticity of GRDP to hotel tax revenue with an average value of 1.23% per year, then the elasticity of GRDP to restaurant tax revenue is 1.09%. per year, then the elasticity of PDRB to tax revenue for extraction of mineral materials for class c is 5.02% per year, then the elasticity of GRDP against groundwater tax revenue is 99.43% per year, then the elasticity of PDRB against tax revenue for bird's nest wallet is 50 , 34% per year, and finally the elasticity of the PBHTB tax revenue of 3.34% per year. The rest is for the elasticity of GDP against entertainment tax revenue, advertisement tax, street lighting tax, parking tax and land and building tax, all ratio values are less than 1 which means "inelastic" to each of these taxes.

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