

THE INFLUENCE OF LOCAL TAXES AND LEVIES ON LOCAL REVENUE OF BIREUEN DISTRICT

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Abstract

This study aims to determine the effect of local taxes and levies on local revenue, there are two variables, namely the independent variable of local taxes and levies and the dependent variable of local revenue. The method used in this research is descriptive and verification method with quantitative approach. This study uses secondary data, data analysis using multiple linear regression analysis. Hypothesis testing in this study used T test statistics with the help of the IBM SPSS Statistics 23.00 for Windows program. The results showed that local tax (X1) had a significant effect on local revenue (Y) and local retribution (X2) had no significant effect on local revenue (Y). Determination (R²) local taxes and local retribution influenced local revenue 67.1%, the remaining 32.9% influenced by other factors.

Keywords: Local Tax, Local Retribution, Local Revenue

INTRODUCTION

Regional autonomy, as a result of government decentralization, encourages Bireuen Regency to develop human resources, strengthen the economy, and improve facilities and infrastructure independently and adequately. In an effort to maintain economic stability, local governments must ensure the continuity of funding to support various local programs. Although local own-source revenue (PAD) plays an important role as a financial pillar, uncertain economic conditions can make PAD not always sufficient to cover local budget needs. The following table shows the BPKB of Bireuen Regency.

Table 1
Local Taxes, Local Levies and Local Revenue of Bireuen Regency

Year	Local Tax	Regional Retribution	PAD
2011	6.521.737.818	4.501.567.891	16.524.715.972
2012	22.943.789.312	8.280.781.871	22.942.297.896
2013	9.407.619.781	12.581.561.718	93.893.140.984
2014	11.981.987.891	8.701.561.666	172.302.227.983
2015	17.650.731.831	14.861.731.231	172.972/282.734
2016	16540.971.821	13.512.831.781	186.162.573.752
2017	19.717.813.311	10.902.331.234	192.939.858.236
2018	19.816.013.640	10.000.884.640	179.476.248.778
2019	23.212.382.203	10.356.577.765	173.287.820.620
2020	22.232.789.426	11.219.360.112	156.528.834.490
2021	18.756.911.441	10.227.641.020	162.162.621.716
2022	28.858.915.213	12.322.078.501	180.778.532.735

Source: BPKD Document of Bireuen Regency

Local own-source revenue (PAD) is a vital source of funds for local governments, providing the ability to finance various initiatives at the local level. Local taxes and levies are the main instruments in collecting revenue at the local level, and Bireuen Regency is no exception. Given the importance of PAD contributions in supporting development and public services, an evaluation of the contribution and effectiveness of local taxes and levies is crucial. In this context, local taxes

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play a major role in supporting local government budgets. Therefore, strategic steps need to be taken to increase local revenue through the tax sector, with the aim of reducing the financial burden that may be received by the community.

Diversification of tax types and increased socialization related to tax objects, rates, and benefits are strategies sought to maintain a balance between increasing revenue and avoiding excessive burden on the community. This effort is not only technical in nature, but also involves counseling and socialization so that the community understands well the purpose and benefits of tax collection. Thus, it is expected that the community's perception of local taxes can change to be more positive and supportive. With its dynamic economic characteristics, Bireuen District, located in Aceh Province, requires an in-depth understanding of the extent to which tax and levy revenues can make a positive contribution to its own-source revenue. The region, with its rich culture and natural resources, has unique challenges and potentials that affect the tax and levy system.

This research is not just about collecting numbers, but also about the strategic role of taxes and levies in the context of economic growth and development of the region. One important aspect of local financial management is the revenue from local taxes and levies. Local taxes and levies are sources of local revenue that can be used to finance development and public services. However, the potential of local taxes and levies is often not optimally realized, either due to internal or external factors. Internal factors include the quality of human resources, facilities and infrastructure, administrative systems, and supervision. External factors involve social, political, economic, cultural, and legal conditions that influence taxpayer behavior.

Changes in economic policy and local tax regulations in recent years may have impacted the level of taxpayer compliance and the effectiveness of local retribution. Bireuen district, with its historical background and natural wealth, creates dynamics that need to be understood to assess the efficiency and effectiveness of the tax and levy system in the area. This research uses quantitative methods as the main approach, providing the advantage of conducting in-depth statistical data analysis. The focus of the research is not only on measuring financial contributions, but also on identifying factors that affect effectiveness and revenue. With a better understanding of these factors, local governments can design more efficient and effective policies to increase local revenue. Through the evaluation of local taxes and levies, this research is expected to make an important contribution to the local financial management of Bireuen Regency. The research findings are not only academic, but also serve as a practical guide for policymakers in strategizing to increase local revenue.

Local tax and retribution management is faced with various challenges, including low public awareness, taxpayer non-compliance, and administrative problems. Therefore, this study will provide in-depth insights into these constraints and potential improvements that can be made. In addition, tax and levy policy changes that may have occurred in recent years in Bireuen Regency need to be evaluated to understand their impact on PAD contributions. A quantitative approach was chosen as the evaluation method because it provides a more objective analytical framework and robust data to assess the extent to which local taxes and user charges can increase local revenue.

The results of this study are expected to provide valuable contributions to local governments in the formulation of more effective and efficient fiscal policies. In addition, an in-depth understanding of the role of local taxes and levies in optimizing local revenue in Bireuen Regency can serve as a guide for sustainable regional development. In addition, this quantitative evaluation may provide a better understanding of the level of compliance of taxpayers and retribution payers, as well as what factors may support or hinder the effectiveness of the collection mechanism. This information will provide a more holistic view to the local government of Bireuen Regency in designing effective taxation strategies that optimally respond to community needs. Thus, this research has important relevance for the local government, academics, and related parties in designing policies that can sustainably increase local revenue and have a positive impact on local development in Bireuen Regency.

LITERATURE REVIEW

Definition Local Retribution

According to (Bawuna et al., 2016) Local levies are levies imposed by local governments on individuals, business entities, or the general public as payment for the use of facilities or services provided by local governments. This levy is reciprocal, where payment is made in return for certain services or facilities provided by the local government to the community or business actors. Meanwhile, according to (Endra Gunawan, 2018) regional levies are levies imposed by local governments on the use or use of public facilities or public services provided by the local government. Then (Juliana Sartika Djafar, 2022) also argues that regional levies are levies imposed by local governments on the use or utilization of public facilities or public services provided by local governments is reciprocal and provided by the local government in return for services or facilities provided.

Definition Regional Original Revenue (PAD)

According to (Rahmatya Widyaswati, 2018) Regional Original Revenue (PAD) is a sum of revenue obtained by the local government from sources within its administrative area. Local Original Revenue (PAD) plays a central role in maintaining the autonomy and financial independence of local governments in Indonesia. According to (Saleh, 2021) PAD comes from various sources, including local taxes, local levies, local property management results, and asset sales. The diversity of these revenue sources gives local governments the flexibility to manage and compile budgets according to their local needs. Furthermore (Irwan Moridu, 2018) also argues that Regional Original Revenue is revenue derived from the potential and economic resources owned by local governments in their own territory. Meanwhile (Luisa Lohonauman, 2016) argues that Regional Original Revenue is revenue obtained by local governments from various sources within their territory, both in the nature of taxes and levies, to support development financing and public service delivery.

Conceptual Framework

The thinking framework is the result of synthesizing or extrapolating from the theoretical study which describes the relationship between the variables studied and is a necessity for solving research problems and formulating hypotheses. Based on the theoretical basis and previous research findings and the problems that have been described, as a basis for formulating hypotheses, the following theoretical framework is presented which is realized in the research model as shown in the following figure.

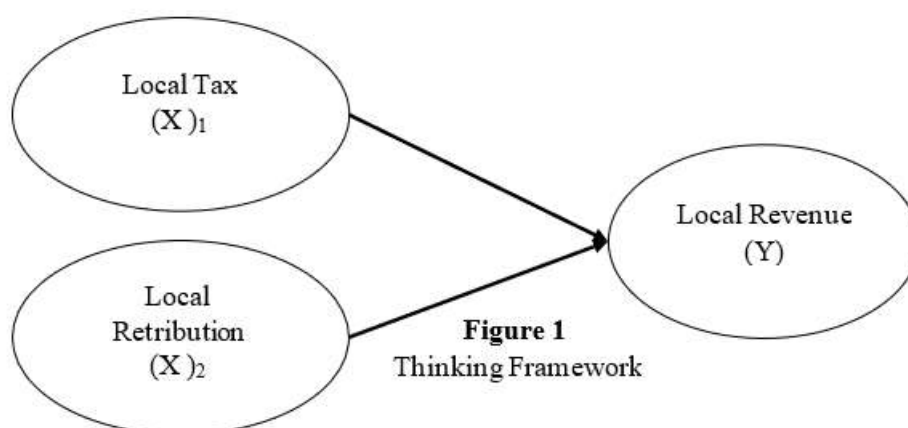


Figure 1

Thinking Framework

Hypothesis

Hypotheses are preliminary answers proposed to solve research problems formulated in the form of questions. (Bawuna et al., 2016) states that the hypothesis comes from the theoretical basis, previous research and the framework that has been presented previously. Therefore, the research hypothesis that can be made is as follows:

Ha1: Local Taxes have a significant effect on Local Revenue of Bireuen Regency

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H01: Local Taxes do not have a significant effect on Local Revenue of Bireuen Regency

Ha2: Local Retribution has a significant effect on Local Revenue of Bireuen Regency.

H02: Local Retribution has no significant effect on Local Revenue of Bireuen Regency.

RESEARCH METHODS

Research Approach

The type of research used in this study is quantitative. According to (Andi Fitriani Djollong, 2014) quantitative research is a type of research that uses numbers in processing data to produce structured information. This study aims to evaluate the contribution and effectiveness of local taxes and levies in increasing local revenue (PAD) of Bireuen district. This research uses secondary data obtained from official local government documents, such as financial reports, budget realization reports, and accountability reports.

Place and Time of Research

This research was conducted in Bireuen Regency, the research time began when the research permit was issued in November 2023 and lasted until January 2024. Researchers first conducted observations to find the problems faced regarding the effect of local taxes and levies on local revenue in Bireuen Regency.

Research Population

According to (Tjip Ismail, 2013) population is a generalization area consisting of objects, subjects that have certain quantities and characteristics set by researchers to study and then draw conclusions. The population in this study involves all entities related to local tax revenue and local retribution in Bireuen Regency. This includes various types of taxpayers and recipients of local retribution, as well as official local government documents such as financial reports, budget realization reports, and accountability reports. In addition, the population also includes historical data on local tax and levy revenues from 2018 to 2022, obtained from the Regional Financial Management Agency (BPKD) of Bireuen Regency.

Research Sample

According to (Tjip Ismail, 2013), the sample is part or representative of the population under study. If we are only going to examine part of the population, then the research is called sample research. The research sampling technique uses a purposive sampling method, focusing on taxpayers and recipients of regional levies that have a significant contribution to Regional Original Revenue (PAD). Official local government documents that include financial reports, budget realization reports, and accountability reports were also taken as part of the sample.

Data Analysis Method

In writing scientific research reports, data analysis can be carried out for two purposes, namely presenting empirical findings in the form of descriptive statistical data that explains the characteristics of respondents, especially in relation to the research variables used in hypothesis testing and inferential statistical analysis used to test the proposed research hypothesis and on the basis of which a conclusion is drawn, Ferdinand (2011). The method used to support this research is quantitative method and in this study is a multiple linear regression model, which is to analyze the effect of the dependent variable (independent) on the dependent variable (bound). The regression equation can be formulated as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e$$

Description:

Y=Local Revenue

α =Constant

β_1, β_2 , =Regression coefficients

X1=Local Tax X2=Local Retribution

e=Error term

RESEARCH RESULTS AND DISCUSSION

Data on Local Revenue of Bireuen Regency Government

Regional development can be reflected by one of the regional abilities in its capacity to manage regional finances sourced from local revenue effectively and efficiently. The following is data on local revenue and the results of the calculation of the percentage of the effectiveness ratio of local taxes in Bireuen Regency for the 2011-2022 fiscal year:

Table 2
Bireuen Regency Original Revenue Data 2011-2022

Year	PAD	%	Criteria
2011	16.524.715.972	96,38	Effective
2012	22.942.297.896	98,61	Effective
2013	93.893.140.984	82,96	Effective Enough
2014	172.302.227.983	147,60	Highly Effective
2015	172.972/282.734	103,35	Highly Effective
2016	186.162.573.752	103,34	Highly Effective
2017	192.939.858.236	100,80	Highly Effective
2018	179.476.248.778	88,52	Effective Enough
2019	173.287.820.620	101,74	Highly Effective
2020	156.528.834.490	100,18	Highly Effective
2021	162.162.621.716	96,18	Effective
2022	180.778.532.735	106,84	Highly Effective

Source: BPKD Bireuen Regency, data processed in 2024

From the table above, the level of effectiveness of the implementation of the Bireuen Regency local revenue budget from 2011-2022 is included in the very effective criteria which are in the range of more than 102.20%. It can be concluded that Bireuen Regency has a high level of effectiveness in implementing the local revenue budget. This illustrates the achievement of local revenue.

Local Tax Data of Bireuen Regency Government

Referring to Law No. 28 of 2009 concerning Regional Taxes and Regional Retribution, Regional Taxes are mandatory contributions to the regions owed by individuals or entities that are compelling based on law by not getting direct rewards and are used for regional purposes for the greatest prosperity of the people. The following is data on the realization of local taxes and the results of the calculation of the effectiveness ratio of local taxes in Bireuen Regency in 2011-2022 as follows:

Table 3
Local Tax Data of Bireuen Regency in 2011-2022

Year	Local Tax	%	Criteria
2011	6.521.737.818	27,30	Ineffective
2012	22.943.789.312	31,31	Ineffective
2013	9.407.619.781	99,56	Effective
2014	11.981.987.891	128,56	Very Effective
2015	17.650.731.831	141,31	Very Effective
2016	16540.971.821	99,07	Effective
2017	19.717.813.311	122,84	Very Effective
2018	19.816.013.640	96,72	Effective
2019	23.212.382.203	78,88	Less Effective
2020	22.232.789.426	100,67	Very Effective
2021	18.756.911.441	85,26	Effective Enough
2022	28.858.915.213	96,36	Effective

Source: BPKB Bireuen Regency, data processed in 2024

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Based on the table above, the results of the average value of local tax effectiveness Bireuen Regency in 2011-2022 of 91.57% is in the effective category which is in the range of 90%-100% which shows the ability of the Bireuen Regency to achieve the local tax budget target is classified as effective.

Data of Local Retribution of Bireuen Regency Government

Based on Law Number 28 of 2009 concerning Regional Taxes and Levies, the definition of retribution is a Regional levy as payment for services or granting of certain permits specifically provided and / or granted by the Regional Government for the benefit of individuals or entities. Based on data obtained from the Budget Realization Report (LRA), the summary of Regional Retribution of Bireuen Regency in 2011-2022 is as follows:

Table 4

Data of Regional Retribution of Bireuen Regency in 2011-2022

Year	Regional Retribution	%	Criteria
2011	4.501.567.891	68,24	Less Effective
2012	8.280.781.871	94,55	Effective
2013	12.581.561.718	77,79	Less Effective
2014	8.701.561.666	56,41	Ineffective
2015	14.861.731.231	170,79	Very Effective
2016	13.512.831.781	204,91	Very Effective
2017	10.902.331.234	79,19	Less Effective
2018	10.000.884.640	86,51	Effective Enough
2019	10.356.577.765	77,88	Less Effective
2020	11.219.360.112	99,20	Effective
2021	10.227.641.020	93,01	Effective
2022	12.322.078.501	93,02	Effective

Source: BPKD Bireuen Regency, data processed in 2024

Based on the table above, the result of the average value of the effectiveness of local retribution of Bireuen Regency in 2011-2022 of 89.92% is included in the category quite effective which is in the range of 80%-90% which shows the ability of Bireuen Regency in achieving the budget target of local retribution is classified as quite effective.

Normality Test

The data normality test is carried out to see whether the data is normally distributed or not. The purpose of the normality test is to determine whether the variable regression model has a normal or near normal distribution, so that it is feasible to do statistical testing. The way to detect whether the residuals are normally distributed or not is to do the Kolmogorov Sminov test found in the SPSS program. Data distribution can be said to be normal if the significance > 0.05.

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Kolmogorov-Smirnov Test Normality Test Results		
		Unstandardized Residual
N		12
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	126.164.104.090
		9293
Most Extreme Differences	Absolute	.240
	Positive	.167
	Negative	-.240
Test Statistic	-.240	.240
Asymp. Sig. (2-tailed)	.240	.055 ^c

Source: data processed SPSS Statistic 23

The calculation result of the Kolmogorov value for the regression model obtained is 0.240 with a probability (p-value) of 0.055. The Kolmogorov test probability value is greater than the 0.05 error level, so it can be concluded that the residual value of the regression model is normally distributed.

Multicollinearity Test

Multicollinearity test aims to test whether the regression model found a correlation between independent variables. A good regression model should not have a correlation between the independent variables. The presence or absence of multicollinearity can be seen by looking at the Variance Inflation Factor (VIF) and Tolerance values. Therefore, to know that a regression model is free from multicollinearity, the VIF value must be less than 10 and the Tolerance value must be more than 0.10.

Table 6
Multicollinearity Test Results

Variables	Tolerance	VIF
Local Tax	.993	1.007
Regional Retribution	.993	1.007

Source: SPSS 23 output (processed), 2024

From the table above, it can be concluded that there is no multicollinearity in the data that has been tested. This can be seen from the VIF value showing a value smaller than 10 in each independent variable such as in local taxes the VIF value is 1,007 and in local retribution is 1,007. In line with that, there is a tolerance value showing a number more than 0.1 on each independent variable such as local taxes of 0.993 and local retribution of 0.993.

Multiple Linear Regression Analysis

Multiple linear regression analysis is used to determine the size of the influence of local taxes and local levies on local revenue. The regression equation uses the formula $Y = \alpha + \beta_1X_1 + \beta_2X_2 + e$. In this case, to calculate the effect of local taxes and user fees on local revenue using SPSS version 23, the calculation results are as follows:

Table 7
Multiple Linear Equation Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	3043980.259	7891864.115		.386	.709		
Local Tax	.737	.174	.814	4.245	.002	.993	1.007
Retribution Regional	-.036	.146	-.048	-.248	.810	.993	1.007

Source: SPSS 23 output (processed), 2024

From the regression results in the table, a multiple linear equation can be formed as follows:

$$Y = 3043980.259 + 0.737 X_1 + (-0.036) X_2 + e$$

Description:

Y= Regional Original Revenue (PAD)

X1= Local Tax

X2= Local Retribution

E= Error

The constant value (a) is 3043980.259 which states that if the value of the independent variables of local taxes and local levies is considered to be zero, then the dependent variable, namely local revenue, is 3043980.259. In other words, when the independent variables of local taxes and local retribution do not exist or are constant, the amount of local revenue in Bireuen Regency is 3043980.259, assuming other factors are considered constant or zero. The regression coefficient value of the local tax variable has a negative value of 0.737, indicating that every unit increase in local taxes, local revenue will also increase by 0.737, assuming that the other independent variables are constant. The coefficient of local tax is positive, indicating that local tax has a positive relationship with local revenue. The regression coefficient value of the local retribution variable is positive (- 0.036), indicating that every unit increase in local retribution, local revenue will also increase by (-0.036) assuming that the other independent variables are constant. The coefficient of local retribution is negative, this indicates that local retribution has a negative relationship with local revenue.

Correlation Coefficient and Coefficient of Determination

Pearson coefficient is used to find the closeness of the relationship between two or more variables that have a measurement scale in the form of an ordinal scale. By using SPSS 23, the following correlation analysis results were obtained:

Table 8
Correlation Coefficient Analysis

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.819 ^a	.671	.598	13947966.509

Source: SPSS 23 output (processed), 2024

Partial Test (t-test)

The results of the t test calculation using IBM SPSS Statistics 23 can be seen in the following table:

Table 9
Results of the t-test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	3043980.259	7891864.115		.386	.709
Local Tax	.737	.174	.814	4.245	.002
Regional Retribution	-.036	.146	-.048	-.248	.810

Source: SPSS 23 output (processed), 2024

From the table above, it can be seen that the statistical t value of the local tax variable is $0.002 < 0.05$, which means that there is a significant influence of the independent variable on the dependent variable or local tax (X1) on local revenue (PAD) (Y). and local retribution $0.810 > 0.05$ there is no significant influence of the independent variable on the dependent variable local retribution (X2) on local revenue (PAD) (Y).

Simultaneous Test (F Test)

The results of the F test calculation using IBM SPSS Statistics 23 can be seen in the following table:

Table 10
F Test Results

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	3578734533112 940.000	2	1789367266556 470.000	9.198	.007 ^b
Residuals	1750911927717 351.800	9	1945457697463 72.400		
Total	5329646460830 292.000	11			

Source: SPSS 23 output (processed), 2024

By using $df_1 = 2$ and $df_2 = 5 - 2 - 1 = 2$, the f table value is 9.198. Based on the table above, it shows the results of the regression calculation with a calculated f value of 9.198 which shows smaller than the f table value ($9.198 < 19.000$). So it can be concluded that the independent variables together have an effect on the dependent variable. Then the significance shows a significance value of 0.007 which shows less than 0.05 ($0.007 < 0.05$). So it can be interpreted that local taxes and local retribution simultaneously have a significant effect on local revenue.

CONCLUSIONS AND SUGGESTIONS

Conclusion

1. Local tax has an effect on local revenue (PAD) of Bireuen Regency. Local tax is $0.002 < 0.05$, which means that there is a significant influence of the independent variable on the

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dependent variable or local tax (X1) on local revenue (PAD) (Y). So it is concluded that H0 is rejected and H1 is accepted, or local taxes partially have a positive effect on local revenue.

2. Regional Retribution has no effect on Regional Original Revenue (PAD) of Bireuen Regency. Regional Retribution $0.810 > 0.05$ there is no significant effect of the independent variable on the dependent variable of regional retribution (X2) on local revenue (PAD) (Y). So it is concluded that H0 is accepted and H1 is rejected, or local retribution partially has no positive effect on local revenue.
3. Local Taxes and Local Levies simultaneously have no effect on Regional Original Income (PAD) of Bireuen Regency. The results of the regression calculation with f count of 9.198 which shows smaller than the f table value ($9.198 < 19.000$). So it can be concluded that the independent variables jointly affect the dependent variable. Then the significance shows a significance value of 0.007 which shows less than 0.05 ($0.007 < 0.05$). So it can be interpreted that local taxes and local retribution simultaneously have a significant effect on local revenue. So it is concluded that H0 is rejected and H3 is accepted, or local taxes and local retribution simultaneously have a positive effect on local own-source revenue (PAD).

Advice

Based on the results of the analysis and conclusions in this study, the suggestions that can be conveyed are as follows:

For the Regional Government of Bireuen Regency For the local government, it is hoped that it can explore and optimally utilize the potential and sources of local revenue, as well as increase the exploration of the potential of local taxes and levies in Bireuen Regency. With the maximum exploration of the potential of local taxes and levies, it will increase revenue in the sector which will have a greater influence and contribution to local revenue, this will also have an influence and increase in regional income so as to increase regional independence and reduce dependence on the central government. This research is still limited to a relatively short observation of 5 years. For further researchers, it is expected to increase the research year in order to obtain accurate results and expand the research sample.

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