

THE EFFECT OF LOCAL TAXES, REGIONAL RETRIBUTION, AND OTHER LEGAL DISTRICT OWN SOURCE REVENUES ON THE INCREASE OF DISTRICT OWN SOURCE REVENUE

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Abstract

Purpose of the study: This study aimed to test, analyze and verify the effects of local taxes, regional retribution, and other legal district revenues on the district's own source revenues.

Methodology: This study employed a dependent variable and independent variables. The dependent variable was District Own Source Revenues (PAD), while independent variables were Local Taxes, Regional Retribution, and Other Legal District Own Source Revenues. The population in this research was the Realization Report of District Own Source Revenues. Then, the samples were Realization Report of District Own Source Revenues of Balikpapan, Samarinda, and Bontang during the 2011 – 2015 period. The data used is quarterly data.

Main Findings: The results showed local taxes have an effect on district own source revenues; regional retribution affects district own-source revenues, other legal district own source revenues influence district own source revenues. Furthermore, local taxes, regional retribution, and other legal district revenues have a significant influence on the district's own source revenues of Balikpapan, Samarinda, and Bontang simultaneously.

Applications of this study: The sample data is taken from the realization report of the district's own-source revenues in Balikpapan, Samarinda and Bontang, East Kalimantan, during the 2011-2015 periods.

Novelty/Originality of this study: Based on the results of data analysis and depicted discussion, it can be deduced as follows: (1) Local taxes, (2) Regional Retributions, (3) Other Legal District Own Source Revenues, (4) Local taxes, regional retribution, and other legal District Own Source Revenues collectively have a significant influence on District Own Source Revenues of Balikpapan, Samarinda, and Bontang.

Keywords: District Own-source Revenues, Local Taxes, Regional Retribution, Other Legal District Revenues, PAD.

INTRODUCTION

According to consolidated data of APBD (Regional Revenue and Expenditure Budget) during the 2009-2013 periods, quoted by [Ernayani\(2017\)](#), the highest average growth rate of PAD (District Own Source Revenues) is in East Kalimantan of 30.7%. Subsequently, the next position is Lampung of 29.5% and followed by South Kalimantan of 29.4%. At the same time, the lowest average growth rate of District Own Source Revenues which is below 11% is in Sulawesi in the range of 2.0%, Bengkulu is 7.0%, and Aceh is 10.9%. Thus, East Kalimantan has the highest average growth rate according to this. By reading the data, it is necessary to research the sources that affect District Own Source Revenues in East Kalimantan, especially in three cities; Balikpapan, Samarinda, and Bontang.

PAD (District Own Source Revenues) is defined by Law of the Republic Indonesia No. 33/2004 Concerning Fiscal Relations between Central and Subnational Governments as the income earned by a region which is collected according to the regional regulations by the laws ([Kurniawan, 2012](#); [Saputra, 2012](#)). Article 6 states that District Own Source Revenues are derived from local taxes, Regional Retribution, and other legal District Own Source Revenues. Law of the Republic Indonesia No 28/2009 Concerning Local Taxes and Charges ([Bagijo, 2011](#); [Tama, 2015](#); [Wibowo & Utami, 2017](#)) as a substitute of Law No. 34 of 2000 defines local tax as a compulsory contribution to region owed by an individual or an institution which is coercive under the law, without obtaining direct remuneration and being used for regional purposes for the greatest prosperity of the people. Besides, the definition of Local Taxes according to [Adisasmita \(2013\)](#) is the obligation of the community to surrender some of the wealth to the region due to a circumstance, event or act which gives a certain position, but not as a sanction or law. Thus, local taxes are taxes established by local governments under regional regulations, whose collection authority is owned by local governments and the results are used to finance local government expenditures in carrying out governance and development in the regions. District tax types in Balikpapan, Samarinda, and Bontang, East Kalimantan, are hotel taxes, restaurant taxes, entertainment taxes, advertisement taxes, street lighting taxes, C-class mining taxes and parking taxes.

Local government's role in finding and developing various regional potentials as a source of local revenue will greatly determine their success in carrying out its tasks to build and serve their regional community([Kamaludin & Usman, 2018](#)). To reach this goal, the local government should have the ability in the provision of development that relies on a greater source of regional income. Similar to local taxes, regional retribution is also one of District Own Source Revenues expected to be one of the development financing sources to improve and publicize people's welfare. Regional

Retributions are local user charges as payment for services or specific permits grants specifically provided by Local Government for the benefit of individuals or institutions ([Pahala, 2010](#)). The types are general service charges, business services charges, and definite user licensing charges. Besides those two mentioned earlier, there are also Other Legal District Own Source Revenues of Balikpapan, Samarinda, and Bontang which cover the proceeds from the sale of inseparable regional wealth, current account services, interest income, profits from the exchange rate of the rupiah towards foreign currencies; and commissions, deductions, or other forms as a result of the sale and/or procurement of goods and/or services by the Region. Among the sources of District Own Source Revenues, local tax revenues are considered to be very potential and important in increasing local revenues, in addition to other sources.

This study aimed to test, analyze and verify the effects of local taxes, regional retribution, and other legal district revenues on the district's own source revenues.

LITERATURE REVIEW

According to LAW No. 33 the year 2004 on the financial balance between the central and local government, article 1 number 18, "the regional original revenue hereinafter referred to as PAD is the income gained by the area imposed Based on local regulations in accordance with statutory regulations ([Handayani & Nuraina, 2012](#)).

The regional original revenue is the backbone of regional financing, therefore the ability of economic problems is measured by the magnitude of the contribution given by the regional genuine revenue to the APBD, the greater the contribution provided by the Pen Regional government to the APBD means the smaller dependence of local governments on the central government.

According to [Halim & Kusufi \(2014\)](#) "The original revenue of the region (PAD) is all the acceptance of the region originating from the original economic source of the region". Indigenous revenue groups are separated into four revenues, namely, Local tax, regional retribution, Wealth management results separated area and other legitimate PAD ([Yovita & Utomo, 2011](#)).

The four components of the PAD are also the financial sources of the area therefore, the regional genuine revenue is one component of the regional financial resources. PAD resources are the financial part imposed under the laws and regulations applicable in the area ([Handoko, 2013](#); [Octovido, 2014](#); [Supadmi, 2009](#)).

Tax and the regional levy is a strategic opinion for the District for the cost of government administration. In an effort to manage the affairs of local government that were born as a consequence of autonomy, the area should be able to raise money as an instrument financing ([Bahl & Solomon, 2003](#)). Based on the law of the regional government, it is governed by the Compulsory division of affairs and the business of the nature of choice to be organized by local governments. In a schematic the division of the affair is as follows: governance of government in the region must be directed to conduct the affairs of the District Authority. The management of the district is divided into mandatory affairs which are basic services and preferred affairs. Settings detailed implementation of the affairs of this area stipulated in the Government Regulation number 37 the year 2008 on the implementation of provincial affairs and District affairs or the city ([Kadarsih, 2010](#); [Marpaung, 2017](#)).

To be able to finance the implementation of the business, the local government is authorized to make a tax collection and or levy area as stipulated in Law No. 33 the year 2004. In-Law No. 32 the year 2004, also expressly stated in the provisions of article 157 ([Indonesia, 2004](#)).

Local revenue sources consist of: first, the original revenue of the area hereinafter referred to as PAD, namely: (1) local tax results; (2) Regional retribution result; (3) The results of the wealth management of segregated areas; and (4) any other legitimate PAD; Second balance Fund; and third, other legitimate regional revenues ([Suwarno, 2008](#)).

Pursuant to the provisions of Article 157 Act No. 32 the year 2004 This, further local governments make the efforts of withholding tax and regional retribution. So that the poll does not cause problems for the people of the region, it is governed by the Law on taxation and regional retribution. Currently, the legislation imposed is law No. 28 of 2009 on regional taxes and levies.

The results of tax levies and regional retribution become the main source of regional genuine income. Next PAD becomes an indicator of the success of regional governance performance that will eventually become a major force in supporting the APBD (especially regional revenue).

The results of [Rosiana \(2017\)](#) illustrates that the contribution of local taxes and Regional Retribution affect District Own Source Revenues. [Gomies & Pattiasina \(2011\)](#) researches to analyze the contribution of local taxes and Regional Retribution to District Own Source Revenues. The result indicates that local taxes and Regional Retribution carry the capability to raise and have a positive effect on District Own Source Revenues. The research results of [Wulandari & Iryanie\(2016\)](#) signify that local taxes influence District Own Source Revenues. [Usman \(2017\)](#)states local taxes and Regional Retribution have a positive effect on District Own Source Revenues. Research results of [Utami & Wardani \(2014\)](#) mention that local taxes (advertisement taxes) and Regional Retribution (parking charges) simultaneously affect District Own Source Revenues. ([Karo-Karo, 2014](#)) states partially local taxes affect District Own Source Revenues, but

Regional Retribution does not affect District Own Source Revenues. Simultaneously, local taxes, Regional Retribution, separated wealth management results, and other legal District Own Source Revenues influence District Own Source Revenues.

The results of this study are similar to (Gomies & Pattiasina, 2011; Karo-Karo, 2014; Kusuma & Wirawati, 2013; Mutiara, 2015), which state that local taxes, regional retribution, and other legal District Own Source Revenues have a significant effect on District Own Source Revenues simultaneously.

By analyzing those previous research, it can be concluded that the result of one with other studies on District Own Source Revenues generates a research gap. Hence, further research is needed to confirm or reassure issues; (1) Does Local Taxes affect District Own Source Revenues?, (2) Does Regional Retribution affect District Own Source Revenues?, (3) Does Other Legal District Own Source Revenues influence District Own Source Revenues?, and (4) Do Local Taxes, Regional Retribution and Other Legal District Own Source Revenues simultaneously have an effect on District Own Source Revenues? Furthermore, the purpose of this study is to find out whether local taxes, Regional Retribution, and other legal District Own Source Revenues partially or simultaneously affect District Own Source Revenues of Balikpapan, Samarinda and Bontang, East Kalimantan.

METHOD

Variables

This study employed the dependent variable and independent variables. The dependent variable was district Own Source Revenues (PAD), while independent variables were local Taxes, Regional Retribution, and Other Legal District Own Source Revenues. PAD is regional revenue sourced and collected by local Government consisting of local Taxes, Regional Retribution, Profit from Regional Owned Enterprises (BUMD), and other legal District Own Source Revenues during 2012-2015 period as measured by rupiah.

Local taxes are a compulsory contribution toward a region that is owned by an individual or institution which is coercive under the law.

Regional Retribution is a regional user charge for services or specific permits grants specifically provided by the local government for the benefit of an individual or institution.

Other Legal District Own Source Revenues is regional revenue derived from other sources owned by the local government.

Population and Sample

The population in this research was the realization Report of District Own Source Revenues. Then, the samples were realization Report of District Own Source Revenues of Balikpapan, Samarinda, and Bontang during the 2011 – 2015 period. The data used is quarterly data.

Analysis Technique

Hypothesis of this research are; (1) Local Taxes has an effect on District Own Source Revenues, (2) Regional Retribution has an effect on District Own Source Revenues, (3) Other Legal District Own Source Revenues Affects District Own Source Revenues, and (4) Local Taxes, Regional Retributions, Other Legal District Own Source Revenues simultaneously affect District Own Source Revenues of Balikpapan, Samarinda, and Bontang. To test the hypothesis, this study uses multiple linear regression analysis; the equation is as follows:

$$Y = a + b_1 PD + b_2 RD + b_3 LLPDYS + e \quad (1)$$

Explanation :

Y	= District Own Source Revenues
a	= Constants
b	= Regression Coefficient
PD	= Local Taxes
RD	= Regional Retributions
LLPDYS	= Other Legal District Own Source Revenues
e	= error

Analysis techniques employing SPSS 20.0 program include (1) classical assumption test to test the feasibility of the regression model using. Such test consists of multicollinearity test, heteroscedasticity test, and autocorrelation test. (2) Multiple regression method includes t-test (partial) and F test (simultaneous).

RESULT AND DISCUSSION

In using multiple linear regression analysis, it is important to know whether the application of multiple linear regression models have qualification for classical assumptions to test the feasibility of the model used (Ernayani, Robiyanto, &

[Sudjinan, 2017](#); [Pangestuti, Wahyudi, & Robiyanto, 2017](#); [R Robiyanto, 2018](#); [Robiyanto Robiyanto, 2018](#)). The test results showed no multicollinearity, no symptoms of heteroscedasticity, normal distribution, and no autocorrelation, which mean double linear regression is eligible to be employed because it does not deviate from the classical assumption. The results of multiple regression analysis can be seen in Table 1 below.

Table 1: Results of Multiple Regression Analysis

Model	Un-standardized Coefficients		Standardized Coefficients		Sig.
	B	Std. Error	Beta	t	
(Constant)	2970.664	2745.677		1.166	.296
Local Taxes (PD)	1.127	.036	.875	42.592	.000
Regional Retribution (RD)	.704	.144	.099	4.833	.000
Other Legal District Own Source Revenues (LLPDYS)	1.355	.089	.250	15.778	.000
R Square 0.992					
F calculate 1672.540					
sig .000					

Based on the results of multiple regression analysis, multiple linear regression equation is as follows:

$$Y = 2970.664 + 1.127PD + 0.704RD + 1.355LLPDYS + e$$

Hypothesis 1 Testing Results: Local Taxes affect District Own Source Revenues

District Own Source Revenues is the essential capital for each region in carrying out government and development activities as well as to be evidence of high public awareness in supporting the government to explore the sources of local revenue. One of the sources is a local tax. The results of partial tests conducted on local Taxes and District Own Source Revenues have a significant level of $0.000 < 0.05$. The significance level which is less than 0.05 proves that Local taxes significantly affect District Own Source Revenues of Balikpapan, Samarinda, and Bontang. The result of this study is similar to the research conducted by [Wulandari & Iryanie\(2016\)](#) which states that local taxes affect District Own Source Revenues. ([Mutiar, 2015](#)) also confirms that the increase of local taxes in economic development is a component expected to be able to contribute significantly to regional development. The higher local taxes are generated the higher District Own Source Revenues.

Hypothesis 2 Testing Result: Regional Retribution affects District Own Source Revenues

Beside Local taxes, another source of PAD is Regional Retribution. Regional Retribution is a payment of certain services or licenses specifically provided by the local government for the benefit of individuals or institutions ([Saragih & Khadafi, 2003](#)). Compulsory retribution for individuals or institutions according to the law is required to include certain tax collectors or cutters. The results of the test conducted on Regional Retributions to District Own Source Revenues show that Regional Retribution has a significant level of $0.000 < 0.05$. According to the result, Regional Retribution has a significant effect on District Own Source Revenues of Balikpapan, Samarinda, and Bontang because the level of significance is less than 0.05. The result of this research is similar to [Kusuma and Wirawati's \(2013\)](#) study which states that Regional Retribution has a significant effect on District Own Source Revenues. The higher the Local Retribution is generated, the higher District Own Source Revenues. Regional Retribution affects Local Revenue due to awareness and easiness for the taxpayer to pay it. The results of this study do not support [Surbakti \(2014\)](#) which states that regional retribution does not influence District Own Source Revenues.

Hypothesis 3 Testing Result: Other Legal District Own Source Revenues Affect District Own Source Revenues

Besides the two mentioned earlier, Balikpapan, Samarinda and Bontang have Other Legal District Own Source Revenues which cover; the proceeds from the sale of inseparable regional wealth, current account services, interest income, profits from the exchange rate of the rupiah towards foreign currencies; and commissions, deductions, or other forms as a result of the sale and/or procurement of goods and/or services by the Region. Based on the test results, variables of other legal District Own Source Revenues on District Own Source Revenues has a significant level of $0.000 < 0.05$. Hence, this proves that other legal District Own Source Revenues has a significant influence on District Own Source Revenues of Balikpapan, Samarinda, and Bontang. The result of this research is similar to [Surbakti \(2014\)](#) which states that Other legal District Own Source Revenues have a significant effect on District Own Source Revenues in APBD (Regional Revenue and Expenditure Budget). The higher Other Legal District Own Source Revenues is generated the higher District Own Source Revenues. It is due to the awareness and easiness of the taxpayer to report their Other Incomes.

Hypothesis 4 Testing Results: Local Taxes, Regional Retributions, and Other Legal District Own Source Revenues affect District Own Source Revenues simultaneously

F statistic test is used to test the significant level of regression coefficient of independent variables simultaneously to the

dependent variable. Table 1 shows the results of F statistical test calculations of 1672.540 with a probability of 0.000 below 0.05. It means that local taxes, regional retributions, and other legal District Own Source Revenues have a significant effect on District Own Source Revenues (PAD) simultaneously. The results of this study are similar to (Gomies & Pattiasina, 2011; Karo-Karo, 2014; Kusuma & Wirawati, 2013; Mutiara, 2015), which state that local taxes, regional retribution, and other legal District Own Source Revenues have a significant effect on District Own Source Revenues simultaneously.

Coefficient of Determination Test Results

Coefficient of Determination is basically to measure how much influence of independent variables in the regression model that simultaneously affect dependent variables. The value of R Square is 99.2%, which means District Own Source Revenues is influenced by local taxes, regional retribution, and other legal District Own Source Revenues of 99.2%, while the rest of 0.8% is influenced by other variables outside this study.

CONCLUSION

Based on the results of data analysis and depicted discussion, it can be deduced as follows: (1) Local taxes have a significant influence on District Own Source Revenues, (2) Regional Retributions have a significant influence on District Own Source Revenues, (3) Other Legal District Own Source Revenues have a significant influence on District Own Source Revenues (4) Local taxes, regional retribution, and other legal District Own Source Revenues collectively have a significant influence on District Own Source Revenues of Balikpapan, Samarinda, and Bontang. The value of R Square is 99.2%, which means District Own Source Revenues is influenced by local taxes, regional retribution, and other legal District Own Source Revenues of 99.2%, while the rest of 0.8% is influenced by other variables outside this study.

The results showed local taxes have an effect on district own source revenues; regional retribution affects district own-source revenues, other legal district own source revenues influence district own source revenues. Furthermore, local taxes, regional retribution, and other legal district revenues have a significant influence on district own source revenues of Balikpapan, Samarinda, and Bontang simultaneously.

LIMITATION AND STUDY FORWARD

This research is limited to one case that occurred in Balikpapan, Samarinda, and Bontang during the 2011 – 2015 period. The results of this study can be beneficial for stakeholders. Further research is needed on how increasing the tax for social welfare.

IMPLICATION

The results of this study can be beneficial for stakeholders. This research will contribute to the knowledge of the concept of increasing the tax value.

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