The Effectiveness Of Regional Tax Revenue And Regional Retribution On Original Income Of The City Of Medan

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Abstract

This study aims to determine the effect of the effectiveness of local tax revenues and levies on local revenue in the city of Medan. The variables used in this study are the effectiveness of local tax revenues and the effectiveness of local retribution receipt local revenue. The type of research used is associative. The number of samples is 36 months during the period 2016-2018, with the sampling technique using a purposive sampling method. The type of data used in this research is quantitative data. The data source used in this research is secondary data. The data analysis technique used in this research is descriptive analysis and multiple linear regression analysis then hypothesis testing using the SPSS version 21. The results show that partially the Effectiveness of Regional Tax Revenue has a positive effect on Regional Original Income, the Effectiveness of R Revenue. Regional fees have a positive effect on Regional Original Income. Regional taxes and regional level related to regional development.

Keywords : *Effectiveness of Local Taxes, Effectiveness of Local Retribution, Local Own Income.*

1. INTRODUCTION

Referring to Law no. 23 of 20 14 concerning Regional Government, Regional Government is given broad powers in accordance with the real conditions of the region while still being within the framework of maintaining the integrity of the Unitary State of the Republic of Indonesia. The extent of the authority granted includes the authority in regulating, distributing and utilizing potential resources to be able to finance regional autonomy in accordance with the level of government and on determining the sources of regional financial income, it is essentially determined from 3 (three) sources, namely: (1). Penda ents (PAD), namely: The results of local taxes, levies Results, Results Keka management Yaan separated areas and Other legitimate PAD; (2). balance fund; (3). other legal regional income.

Regarding the legal product that regulates the authority to collect local taxes at this time, namely Law no. 28 of 2009 concerning Regional Taxes and Regional Levies, chapter 1, article 10 explains that Regional Taxes, hereinafter referred to as Taxes, are mandatory contributions to regions that are owed by an individual or entity that is compelling under the Law, without receiving direct compensation and used for regional needs for the greatest prosperity of the people; then Article 64 states that Regional Levies, hereinafter referred to as Retribution, are regional levies as payment for services or the granting of certain permits specifically provided and / or given by the Regional Government for the benefit of private persons or Entities.

According to Mikha (2010), local taxes and levies are components of PAD, which have good prospects for development. Therefore, regional taxes and levies must be managed in a professional and transparent manner and in the context of optimization and efforts to increase their contribution to PAD. According to Sidik (2002), through research on the optimization of Regional Taxes and Regional Retributions in order to improve regional financial capacity, it is suggested that Regional Taxes and Regional Levies are components of PAD which should be the main revenue components for regions, so that regional dependence on the central government (Balanced Fund) decreasing and regions are expected to have high accountability to local communities. The collection of local taxes and levies cannot be separated from the effectiveness and efficiency as well as the contribution to PAD. Effectiveness is the level of government achievement in collecting or collecting Regional Taxes and Retributions compared to predetermined targets. The effectiveness of Local Taxes shows the ability of local governments to collect local taxes in accordance with the targeted amount of local tax revenues (Puspitasari 2014). According to Gunawan (2018), in the results of his research, the regression coefficient value of the regional tax effectiveness variable is positive. This shows that the increasing the value of the effectiveness of local taxes, the value of PAD will also increase.

The effectiveness of local levies is a comparison between the realization and the target of receiving local levies, so that it can be used as a measure of success in making levies (Puspitasari 2014). According to Gunawan (2018). The effectiveness value of local levies is positive. This shows that the increasing the effectiveness value of local fees, the higher the value of PAD.

This research was conducted in the city of Medan, which is one of the cities in Indonesia that has implemented regional autonomy, so that the Medan city government is expected to be able to explore its regional potential. K arena the greater financing, Medan City still receive funding from the central government transfers for me mbantu activities, in his administration. The dependence of funding for government administration and development as well as services to the community which is still high by the regions to the central government indicates that the ability of the regional government to control financial resources in improving services to the community is limited, this is a problem faced by regions in an effort to achieve financial independence. provide great capacity for regions to control or manage their financial resources optimally according to regional development needs in the context of realizing improved services and community welfare. The following is the revenue data for Medan City Original Revenue.

Table 1.1. PAD Revenue 2016-2018

Years	PAD		
	Target	Realization	%
2016	1.884.851.580.562,97	1.535.309.574.014,91	81,46%
2017	2.031.995.548.717,81	1.739.756.922.633,50	85,62%
2018	2.112.663.059.116,00	1.636.204.514.683,53	77,45%

From the data for the acceptance of Regional Original Revenue above, it can be concluded that the receipt of Regional Original Revenue has not yet reached the target set by the City Government. PAD revenue from 2016-2018 has increased and decreased and has not reached the target, the failure to achieve this target is caused by two factors, namely the setting of targets that are quite high which is not in accordance with the amount of potential existing revenue and the second factor is the large number of people who are still not aware of their obligation to pay taxes and the large number of illegal collections that occur in levy permits in Medan City. Based on the background of the existing problem, I as a researcher is interested in conducting research with, The Effect of the Effectiveness of Regional Tax Revenue and Retribution on Local

Revenue in Medan City, Research purposes for knowing the effect of the effectiveness of local tax revenues and receiving local fees on local revenue in the city of Medan

2. LITERATURE REVIEW

2.1. Definition of Original Regional Income

According to Law of the Republic of Indonesia number 33 of 2004 article 1 point 18, Regional Original Income (PAD) is revenue obtained by the Region which is collected based on Regional Regulations in accordance with statutory regulations. PAD indicators include: local taxes, local levies, the results of separated regional wealth management, other legal regional income. The measurement of PAD can be done by calculating: PAD = Total Regional Taxes + Total Regional Levies + Total Results of Separated Regional Assets Management + Other Legitimate Regional Income

2.2. Definition of Local Tax

Local taxes are taxpayer levies on individuals or entities carried out by local governments without direct, balanced contra-achievement, which can be separated based on the prevailing laws and regulations, which are used to finance regional government administration and regional development (Rahayu, 2010) . Based on Law No.28 of 2009 concerning Regional Taxes and Regional Levies (PDRD Law) which repealed Law No.18 of 1997 and Law No.34 of 2000. Law Number 28 Year 2009 establishes a tax collection system for each Local Tax: Local Tax Collection System Local tax collection currently uses three tax collection systems. As stated below: Paid by the taxpayer, Set by the regional head and Collected by tax collectors

2.3. Regional Regulation on Regional Retribution

Law Number 28 of 2009, as well as Law Number 34 of 2000, clearly stipulates that in order to be levied in a region, each type of regional levy must be stipulated by a regional regulation.

2.4. Regional Tax Effectiveness

Effectiveness According to Mardiasmo (2004: 134), "Effectiveness is a measure of the success or failure of an organization to achieve its goals". If an organization has succeeded in achieving its goals, the organization is said to have run effectively. The effectiveness of Local Taxes shows the ability of local governments to collect local taxes in accordance with the targeted amount of local tax revenue (Puspitasari, 2014). To see the level of effectiveness of local taxes, you can use the following formula:

$$\text{Effectiveness} = \frac{Regional\ Retribution}{Target\ of\ Revenue} \times 100\ \%$$

The ability of a region in carrying out its duties is categorized as effective if it is achieved by one or one hundred percent. The higher the effectiveness, the better the regional capability. In accordance with the decision of the Minister of Home Affairs.

Table 2.1 Interpretation of Local Tax Effectiveness Value

Presentation	Criteria
>100%	Very Effective
91-100%	Effective
81-90%	enough Effective
61-80%	Less Efective
<60%	Inefective

Source: Ministry of Home Affairs, Kepmendagri No. 690,900,327 of 1996

2.5. Effectiveness of Regional Retribution

The effectiveness of local levies is a calculation based on a comparison between the realization and the target of receiving local levies, so that it can be used as a measure of success in making levies (Puspitasari, 2014). The formula for the effectiveness of local fees is as follows:

$$\text{Effectiveness} = \frac{Regional\ Retribution}{Target\ of\ Revenue} \times 100\ \%$$

The interpretations used in assessing the effectiveness of local user fees are:

Presentation	Criteria
>100%	Very Effective
91-100%	Effective
81-90%	enough Effective
61-80%	Less Efective
<60%	Inefective

Source: Ministry of Home Affairs, Kepmendagri No. 690,900,327 of 1996 Table of Interpretation of the Value of the Effectiveness of Regional Levies.

3. RESEARCH METHOD

The study design was quantitative and the qualitative, quantitative, can be interpreted as a method of research that is based on the philosophy of positivism, is used to examine the pad a Data Reports Revenue and Expenditure Budget Realization of Regions in 2016-2018., And kualiatif may explain the decrease and increase of income original area with local taxes and local levies in Medan City. And the data in this study are in the form of a report on the realization of local revenue, a report on the realization of revenue from local taxes and a report on the realization of revenue for local levies.

Data collection techniques used in this research is to interview and documentation. The data analysis technique was used with descriptive statistics and qualitative techniques . Descriptive statistics are statistics that are used to analyze data by describing or describing the collected data as it is without making generalized conclusions or generalizations. In this study, the variables used are the effectiveness of regional tax revenues, the effectiveness of local retribution receipts, and local revenue , and qualitative techniques can explain the potential of local taxes and levies and PAD in Medan City..

4. RESULTS AND ANALYSIS

Report on the percentage of Regional Taxes, Regional Retributions and Regional Original Revenue for 2016-2018

Table 4.1 Percentage of Taxes, Retrieval and Original Regional Income Reports.

Years	Month	Local Tax %	Regional Retribution %	PAD %
2016	Jan	41.38	55.90	49.18
2016	Feb	47.24	77.13	55.25
2016	Mar	84.44	60.38	80.69
2016	Apr	65.33	53.63	76.17
2016	Mei	72.26	47.62	70.22
2016	Jun	82.89	50.30	83.54
2016	Jul	56.38	49.35	62.15
2016	Ags	250.36	53.96	200.08

2016	Sep	78.18	135.14	87.20
2016	Okt	67.44	63.06	67.63
2016	Nov	89.46	36.63	82.91
2016	Des	88.94	50.29	87.90
2017	Jan	28.77	54.95	34.88
2017	Feb	67.23	64.17	69.14
2017	Mar	84.83	36.76	75.25
2017	Apr	78.54	38.38	71.93
2017	Mei	118.19	31.44	98.39
2017	Jun	73.69	38.90	72.87
2017	Jul	100.35	26.89	85.94
2017	Ags	232.73	80.28	186.52
2017	Sep	79.54	57.85	73.58
2017	Okt	91.00	25.09	78.05
2017	Nov	109.42	29.79	89.34
2017	Des	125.84	45.13	115.79
2018	Jan	48.72	19.63	47.56
2018	Feb	61.91	15.20	56.44
2018	Mar	64.82	33.73	61.77
2018	Apr	84.85	25.39	74.09
2018	Mei	71.84	26.23	65.70
2018	Jun	54.84	15.70	49.93
2018	Jul	114.35	51.01	99.50
2018	Ags	224.13	29.16	176.38
2018	Sep	96.56	36.40	81.87
2018	Okt	78.03	44.94	75.53
2018	Nov	71.34	57.63	66.05
2018	Des	73.00	53.02	74.55
Rata-rata %		**92.52**	**46.42**	**82.89**

Source: Report on the Realization of the Regional BPKAD Budget for Medan City 2016-2018

From the above data it can be concluded the average effectiveness of p enerimaan local tax is 9 2 .52% per month, and the effectiveness of the levy reception area is 46.42% per month. Shows that the achievement of regional original income is also high, namely 82.89% per month. Based on the output of SPSS 21.00 in the form of table 4.3 above, it is known that the significance value is 0.27> 0.05, on the basis of the decision making of the Kolmogorov-Smirnov normality test, it can be concluded that the data assumes normal. So that the assumptions or normality requirements in the regression model have been fulfilled are as follows:

Table 4.2. Normality test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		36
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	3.40541836
Most Extreme Differences	Absolute	.167

	Positive	.167
	Negative	-.087
Kolmogorov-Smirnov Z		1.001
Asymp. Sig. (2-tailed)		.269

Source: SPSS output 21.0, compiled by the author 2020

Multiple Linear Regression Analysis

The multiple linear regression analysis method is a statistical technique used to test the effect of two or more independent variables on the dependent variable, previously carried out an analysis of the effectiveness of local tax revenue and regional retribution (Gunawan, 2018) .

Table 4.3 Multiple Linier Regression Tes

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	10.346	1.719		6.020	.000
	Local tax effect	.717	.012	.985	59.398	.000
	Regional retribution effect	.164	.027	.101	6.097	.000

Source: SPSS output 21.0, compiled by the author 2020

Based on Table 4.6 above, shows that the effect of the effectiveness of local tax revenue ($X1$) and the effectiveness of receiving local levies ($X2$) on local revenue (Y), the results of the multiple linear regression equation are as follows:

$$Y = 10{,}346 + 0.717X_1 + 0.164X_2$$

Hypothesis testing

The t-test difference test is used to test how far the influence of the independent variables used in this study individually in explaining the dependent variable partially (Ghozali, 2011). The results of data processing with SPSS in table 4.7 can be seen from the t-test results as follows:

Tabel 4.3 Hypothesis testing

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	10.346	1.719		6.020	.000
	Local tax effect	.717	.012	.985	59.398	.000
	Regional retribution effect	.164	.027	.101	6.097	.000

Source: SPSS output 21.0, compiled by the author 2020

Effectiveness of Regional Tax Revenue and Regional Retribution
a. Regional Tax Effectiveness

The effectiveness of local taxes can be calculated by dividing the realization of local taxes by the target of local taxes then multiplying by 100%. With the following criteria: The effectiveness of the Medan city regional tax in the 2016-2018 monthly report on average is 90.52% based on the percentage in the criteria table 4.9 is quite effective. And for the criteria per month, namely:

Table 4.4 Percentage and Criteria for Local Taxes

Ineffective	2018	Jan	48.72	Ineffective			
2016	Feb	47.24	Ineffective	2018	Feb	61.91	Less effective
2016	Mar	84.44	Effective enough	2018	Mar	64.82	Less effective
2016	Apr	65.33	Less effective	2018	Apr	84.85	Effective enough
2016	May	72.26	Less effective	2018	May	71.84	Less effective
2016	Jun	82.89	Effective enough	2018	Jun	54.84	Ineffective
2016	Jul	56.38	Ineffective	2018	Jul	114.35	Very effective
2016	Aug	250.36	Very effective	2018	Aug	224.13	Very effective
2016	Sep	78.18	Less effective	2018	Sep	96.56	Effective
2016	Oct	67.44	Less effective	2018	Oct	78.03	Less effective
2016	Nov	89.46	Effective enough	2018	Nov	71.34	Less effective
2016	Des	88.94	Effective enough	2018	Des	73.00	Less effective
Average per year		**85.36**	**Effective enough**	**Average per year**		**87.03**	**Effective enough**
2017	Jan	28.77	Ineffective	**2016-2018 average**		**90.52**	**Effective enough**
2017	Feb	67.23	Less effective				
2017	Mar	84.83	Effective enough				
2017	Apr	78.54	Less effective				
2017	May	118.19	Very effective				
2017	Jun	73.69	Less effective				
2017	Jul	100.35	Very				

			effective
2017	Aug	232.73	Very effective
2017	Sep	79.54	Effective enough
2017	Oct	91.00	Effective
2017	Nov	109.42	Very effective
2017	Des	125.84	Very effective
Average per year		**99.18**	**Effective**

From the data above, the annual level of effectiveness is 2016 which is quite effective, 2017 is effective and 2018 is quite effective.

b. Effectiveness of Regional Retribution

The effectiveness of local retribution can be calculated by dividing the realization of the local levy by the target of the local levy and multiplying it 100% With the criteria in table 4.9 above. The effectiveness of the Medan city levies in the 2016-2018 monthly report on average is 46.42% based on the presetage in the criteria table 4.9 is Ineffective. And for the criteria per month, namely:

Year	Month	%	Criteria	Year	Month	%	Criteria
2016	Jan	55.90	Ineffective	2018	Jan	19.63	Ineffective
2016	Feb	77.13	Less effective	2018	Feb	15.20	Ineffective
2016	Mar	60.38	Ineffective	2018	Mar	33.73	Ineffective
2016	Apr	53.63	Ineffective	2018	Apr	25.39	Ineffective
2016	May	47.62	Ineffective	2018	May	26.23	Ineffective
2016	Jun	50.30	Ineffective	2018	Jun	15.70	Ineffective
2016	Jul	49.35	Ineffective	2018	Jul	51.01	Ineffective
2016	Aug	53.96	Ineffective	2018	Aug	29.16	Ineffective
2016	Sep	135.14	Very effective	2018	Sep	36.40	Ineffective
2016	Oct	63.06	Less effective	2018	Oct	44.94	Ineffective
2016	Nov	36.63	Ineffective	2018	Nov	57.63	Ineffective
2016	Des	50.29	Ineffective	2018	Des	53.02	Ineffective
Average per year		**61.12**	**Less effective**	**Average per year**		**31.57**	**Ineffective**
2017	Jan	54.95	Ineffective	**2016-2018 Average**		**46.42**	**Ineffective**
2017	Feb	64.17	Less effective				

2017	Mar	36.76	Ineffective
2017	Apr	38.38	Ineffective
2017	May	31.44	Ineffective
2017	Jun	38.90	Ineffective
2017	Jul	26.89	Ineffective
2017	Aug	80.28	Effective enough
2017	Sep	57.85	Ineffective
2017	Oct	25.09	Ineffective
2017	Nov	29.79	Ineffective
2017	Des	45.13	Ineffective
Average per year		**44.14**	**Ineffective**

From the data above, the annual level of effectiveness is 2016 less effective, 2017 ineffective and 2018 ineffective.

5. CONCLUSION

The results of the research that have been calculated using the formula for the effectiveness of local tax revenues, it can be seen that the effectiveness of local tax revenues on PAD in Medan City every month from 2016-2018 fluctuates, but by looking at the effectiveness of local tax revenues in Medan City which is below 100% or average -In average 90.52%, this shows that Medan City Regional Tax collection is quite effective.

This study is not in line with the theory of Devas (1989) which states that taxes must achieve or provide, "effectiveness and efficiency". Results of local tax revenue cities Med's still not reached the target, Kenai right target figure that increases every November to December was one-factor ineffectiveness of local tax revenue the city of Medan, is because that is the potential tax revenue that they can be extracted and conditions can support the realization of revenue. However, in reality in the field, the economic growth of the city of Medan is slowing down, which means that the ability of taxpayers to pay taxes is not good, this is what causes the Medan city regional tax revenue not to be on the very effective criteria.

The results of the research that have been calculated using the formula for the effectiveness of receiving local levies can be seen that the effectiveness of receiving local levies on PAD in Medan City every month from 2016-2018 fluctuates, but by looking at the effectiveness of receiving local levies in Medan City which is below 100% or average -Average 46.42%, this indicates that the collection of Regional Retribution for Medan City is not effective. The factors behind the ineffectiveness of regional charges in the city of Medan are a large number of illegal collections in the field, which results in the number of local levies not being included in the government treasury, and other factors, namely the target setting plan is not by the potential existing levies, this is what makes it low. regional retribution receipts, which should be given more attention considering that regional levies are one of the PAD components that have good prospects for development. And the results of this study are in line with the results of research conducted by Harfiani, namely the effectiveness of local fees for PAD in Barru Regency an average of 64.74 %.

Based on the results of research and data analysis that has been carried out regarding the level of effectiveness of local taxes and levies on the local revenue of the city of Medan in 2016, 2017, and 2018 as a whole it can be concluded that:

1. The average level of effectiveness of regional tax revenues for the city of Medan in 2016-2018 is categorized as quite effective with a value of 90.52%. This shows that the achievement of the Medan City Government is considered good, and it still needs more attention by the City Government. This is because the desired local tax targets have not been fully realized.

2. The average level of effectiveness of receiving regional levies for the city of Medan in 2016-2018 is categorized as ineffective with a value of 46.42%. This is because the City Government's achievements in exploring the potential for regional levies have not been maximized.

3. The effectiveness of local tax revenue partially has a significant positive effect on local revenue in Medan City. This positive effect means that if the effectiveness of local tax revenue increases, the local revenue will increase.

4. The effectiveness of receiving local levies partially affects the original regional income of the city of Medan. This positive effect means that if the effectiveness of receiving local user fees increases, the original regional income will increase.

5. Based on the test results the coefficient of determination (R2) is 0.991 or 99.1%, which means that the combination of independent variables (X) is the effectiveness of local tax revenue and local levies on the dependent variable (Y), local revenue is 99.1% while the remaining 0.9% is explained by other variables not tested in this study, namely the revenue from the management of separated regional assets and other legal revenue from PAD.

Consideration to the level of effectiveness of local taxes and levies on revenue over the maximum then the author gives suggestions as follows:

1. For the realization of local tax and retribution revenues in the city of Medan to increase and be achieved according to the target, the Medan City Government must be able to increase the awareness of the people of the city of Medan to obey in paying taxes and levies by providing comprehensive socialization.

2. The civil servants of the Medan City Regional Financial and Asset Management Agency should be able to further increase their effectiveness and discipline to optimize the level of local tax and retribution revenues. By way of supervising any taxes and levies that exist.

3. To achieve the target of local taxes and levies to be very effective, the City Government must be able to adjust the capacity and potential of the regions so that the desired revenue targets are achieved for the following year.

4. For further research, it is hoped that other variables can be added to increase local revenue, for example, such as adding variables to the effectiveness of revenue from the management of separated regional assets and the effectiveness of other legal revenue from PAD

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