



Analysis of Contribution and Effectiveness of Local Taxes and Levies on Southeast Sulawesi Revenue

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Abstract

The research aims to assess the contribution of local taxes and levies to Southeast Sulawesi Province's original income and evaluate their effectiveness. Utilizing quantitative descriptive research, findings indicate a consistent high contribution of local taxes from 2018 to 2022, ranging between 98.99% to 99.25%. This demonstrates their significant role in surpassing the 90% mark, thus positively impacting the province's Original Income. Conversely, levies exhibit unsatisfactory performance during this period, with contributions declining notably, hitting a low of 0.01% in 2022. In terms of effectiveness, local taxes consistently surpassed the 100% mark from 2018 to 2021, showcasing successful revenue targets attainment. Although a slight dip occurred in 2022 to 95.81%, local taxes remained effective. Conversely, levies demonstrated exceptional effectiveness in 2018 and 2019, exceeding 120%, indicating proficient management and surpassing revenue targets. The reciprocal relationship between the government and the people, as per stakeholder theory, underscores how effective tax management influences the province's welfare. The positive correlation between local taxes, levies, and regional income stems from improved tax collection principles enforced by stakeholders. In conclusion, while local taxes significantly contribute to regional income, effective levy management is crucial. This study underscores the importance of leveraging tax resources for societal welfare, highlighting the need for continuous evaluation and improvement in tax management strategies.

Keywords: Contribution, Effectiveness, Regional Taxes, Levy, PAD

Introduction

Development at the national and regional levels is currently carried out to improve the welfare and prosperity of the community (Faoziyah dan Salim, 2020). The activities of the administration of the Unitary State of the Republic of Indonesia are divided into provincial areas. The area of the province is divided into districts and cities. Each region has the right and obligation to govern its own region but is still controlled by the central government and in accordance with the law (Wijayanti, 2016).

Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments indicates that in the context of implementing regional autonomy and fiscal decentralization, local governments are given the flexibility to manage and utilize their regional revenue sources in accordance with the aspirations of the regional community. One of the sources of regional revenue to increase regional capacity is Regional Original Revenue and Law Number 33 of 2004 has been revised by Law Number 23 of 2014 concerning Regional Government.

Regional Original Revenue is revenue obtained by the region from sources within its own territory which is collected based on regional regulations in accordance with laws and regulations (Mapparenta, 2023). Local original income is a component that greatly determines the success or failure of the independence of the Regency / City government in the framework of regional autonomy today. In an effort to realize regional independence in this case taking care of their own households, the Regional Government is given the opportunity to explore financial resources in their regions. Regional Original Revenue (PAD) is regional revenue sourced from regional tax revenues, regional retribution proceeds, basil of separated regional wealth management, and other legitimate regional original revenues, which aims to provide flexibility to regions in seeking funding in the implementation of regional autonomy as a manifestation of the principle of decentralization. The greater the receipt of Regional Original Revenue (PAD) of a region, the lower the level of dependence of the local government on the central government. Conversely, the lower the receipt of Regional Original Revenue (PAD) of a region, the higher the level of dependence of the local government on the central government. This is because Regional Original Revenue is a source of regional revenue that comes from within the area itself.

One of the important components in local original revenue that must be optimized for management is revenue from regional taxes (Putri et al, 2021). Regional Tax is a mandatory contribution to the Region owed by an individual or entity that is coercive based on the Law, with no direct compensation and used for Regional purposes for the greatest prosperity of the people. The contribution of each type of local tax to Local Original Revenue (PAD) is the ratio between certain types of taxes to the total Local Original Revenue (PAD) in a certain year, and the ratio between the total amount of local taxes to the total Local Original Revenue (PAD) in a certain year. This ratio indicates the small role of a type of local tax on Local Original Revenue (PAD). The higher the ratio obtained means the greater the tax contribution to Local Original Revenue (PAD). Apart from local taxes, levies have a significant role to increase Regional Original Revenue, this is stated in a study conducted by Ramadhan, (2019) that retribution can significantly increase the effect on Regional Original Revenue.

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Retribution is a regional levy as payment for certain services or permits specifically provided and/or granted by the local government for the benefit of private persons or entities. The central government has again issued regulations on Regional Taxes and Regional Levies, through Law Number 28 of 2009. With this Law repealed Law Number 18 of 1997, as amended by Law Number 34 of 2000. The enactment of the new regional tax and levy law on the one hand provides regional benefits with new sources of income, but on the other hand there are several original sources of regional income that must be removed because they can no longer be collected by the regions, especially from regional levies (Ramadhan, 2019). Regional levies are regional levies as payment for certain services or permits specifically provided or granted by local governments for the benefit of private persons or entities (Ersita and Elim, 2016).

Based on the Central Bureau of Statistics Sultra, (2023) regarding the Realization of Regional Original Revenue Receipts, it is known that Regional Original Revenue has experienced fluctuating figures such as in 2018, PAD reached Rp.903,949.00 and increased in 2019 by Rp.905 235.11, and in 2020 Rp.1,224,218.53 but decreased in 2021 by Rp.1,156,648.86.

Based on the description above regarding the problems of local taxes, levies, local original revenues, this study is also driven by suggestions from Trisnasari and Sunaningsih, (2022) to conduct studies in different locations, this can also optimize the operation and control of taxpayers and can also maximize revenue from the regional tax sector and regional levies, therefore, The purpose of this study is to determine the Analysis of the Contribution and Effectiveness of Regional Taxes and Levies on Local Original Revenue of Southeast Sulawesi Province.

Literature Review

Local taxes

Law Number 28 of 2007 concerning the third amendment of Law Number 6 of 1983, namely the definition of *pipungut* tax by the state (both central and regional governments). According to the Directorate General of Taxes, Tax is a compulsory contribution to the state owed by a person forcing 16 under the Law, with no direct remuneration and used for state purposes for the greatest welfare of the people. Local tax is a mandatory contribution that is coercive to individuals or entities regulated in the Law, and will not get direct rewards but for regional prosperity (Mardiasmo, 2011). Meanwhile, according to Law Number 28 of 2009 concerning Regional Taxes and Regional Retribution, regional taxes are mandatory contributions to regions owed by individuals or entities that are coercive based on the law by not getting direct compensation and are used for regional purposes for the greatest prosperity of the people.

Regional levy

Regional levy is a regional levy that is a payment for certain services or permits specifically provided or granted by the Regional Government for the benefit of private persons

or entities. The definition of retribution in general is payments to the State made to those who use State services (Ersita and Elim, 2016). Retribution is also a contribution to the Government that can be imposed and good services can be directly demonstrated. Coercion here can be economic because anyone who feels the service back from the government is used. So in the case of regional retribution, remuneration from the existence of the regional levy can be directly appointed.

In principle, the levy to be paid by the beneficiary must be equal to the value of the benefits received. To assess the benefits of several steps, namely: a) first identified physical benefits that can be measured in magnitude, b) then applied the rupiah value by using market prices, or substitute prices, or by conducting surveys about willingness to pay. Meanwhile, according to Mafaza et al (2016), regional retribution is a collection from the region as payment for certain services or permits specifically provided and given by local governments for the benefit of private persons or entities. Regional levies are regional levies that pay for certain services or permits granted/provided in exchange for utilization obtained directly by a person or entity.

Local Revenue

Local Original Revenue Each region has the authority and obligation to explore its own sources of financial resources by making every effort to increase Regional Original Revenue (PAD), so that local governments can carry out more stable government and development tasks for the welfare of their communities. In an effort to enlarge the role of local governments in development, local governments are required to be more independent in financing their household operations (Machmud, 2014). According to Mardiasmo (2011) is revenue sourced from the regional tax sector, regional levies, the results of regionally owned companies, the results of segregated regional wealth management, and other legitimate local original revenues. Local Original Revenue (PAD) is revenue obtained from regional potential either from the tax sector, levies or legitimate regional proceeds used for funding and regional development. According to Law Number 23 of 2014 concerning Regional Government, the sources of Regional Original Revenue (PAD) consist of: regional tax revenue, regional levy revenue, revenue from segregated regional wealth management and other legal PAD.

Research Method

This research is a quantitative descriptive method, this method is a research approach that focuses on collecting quantitative data to describe or explain characteristics, phenomena, or relationships between variables in the population or sample studied. This method aims to present information objectively about the variables or phenomena studied, such as in the study of the Analysis of the Contribution and Effectiveness of Regional Taxes and Levies on Southeast Sulawesi Local Original Revenue. The study time is from October to November 2023. Contribution analysis is a method used to determine how much contribution can be contributed from regional tax revenues, levies on PAD revenues in Bapenda Southeast Sulawesi, then compared between the target and the realization of regional tax revenues with local original revenues.

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The contribution ratio is used to determine how much the contribution or contribution of local taxes, levies to Local Original Revenue. According to Halim (2012) it can be calculated using the formula:

$$\text{Contribution} = \frac{\text{Realization of Tax and Levy Revenue}}{\text{Realization of Regional Original Income (PAD)}} \times 100\%$$

Table 01. Assessment of Contribution of Regional Taxes and Levies

Size	Category
>50%	Excellent
40,00% -50%	Good
30,00%-40%	Good enough
20,00%-30	Keep
10,00%-20	Less
0,0-10%	Very Lacking

Source: Hussein, (2021)

$$\text{Effectiveness} = \frac{\text{Realization of Tax and Levy Revenue}}{\text{Regional Tax Revenue}} \times 100\%$$

Table 02. Assessment of the Effectiveness of Regional Taxes and Levies

Size	Category
>50%	Very good
40,00% -50%	Good
30,00%-40%	Pretty good
20,00%-30	Currently
10,00%-20	Not enough

Source: Hussein, (2021)

Results

Local Tax Year 2018-2022

It is known that the growth of local taxes shows fluctuations from year to year. 2021 recorded the highest growth of Rp. 58,448,778,858, while 2018 had the lowest growth with Rp. 27,583,362,933. Although there was a decrease in 2020 of Rp. 25,633,912,924, other years showed an increase. This shows the need for the right strategy to optimize local tax revenue and increase contribution to Local Original Revenue (PAD) in Southeast Sulawesi.

Regional Levy Receipts

Regional levy data shows fluctuations in growth rates from year to year. Lippo Plaza Parking Services became the largest contributor in 2019 with a total of Rp. 951,890,500, indicating peak growth in the period. Meanwhile, 2021 recorded positive growth of Rp. 7,188,109, indicating a recovery in levy performance after a challenging period. However, negative trends also occur in other years. In 2020 there was a significant decrease of Rp.-57,251,767, followed in 2018 with the lowest growth of Rp. -97,626,140. 2022 also recorded negative growth of Rp.-41,174,376. Of all periods, Lippo Plaza Parking Services in 2019 was the highest point, while 2018 showed the lowest performance..

Description of Local Original Revenue Receipt

Regional Original Revenue is regional revenue obtained from regional taxes, regional levies, the results of the management of separated regional wealth, and other legitimate local original revenues in accordance with laws and regulations. It is known that the growth of Regional Original Income has fluctuated figures as in the year 2018 amounted to Rp.2,042,109,282, in 2019 amounted to Rp.3,317,417,082, in 2020 amounted to Rp.2,908,313,671, in 2021 amounted to Rp.1,775,020,829 and in 2022 amounted to Rp.3,574,774,970. Known from 2018 to 2022, the type of PAD that contributed the most was the regional levy in 2019 of IDR 1,070,062,621.

Contribution of Regional Taxes and Levies to Local Original Revenue of Southeast Sulawesi Province

A contribution is a donation or something given jointly with another party for the purpose of a particular or joint cost or loss. The data regarding the contribution of local taxes and levies to PAD. The results of data analysis are presented in the table as follows:

Table 03. Local Tax Contribution to Local Original Revenue

No		I.	1	2	3	4	5
Receipt Type		Local Tax	Motor Vehicle Tax	Turn-name Bea motor Vehicle Tax	Fuel Tax	Surface Water Tax	Smoking Tax
2018	Realization	Rp. 688.866.498.396	Rp. 145.707.476.008	Rp. 253.114.096.500	Rp. 174.457.697.936	Rp. 2.626.888.109	Rp. 112.960.339.843
	PAD	Rp. 694.684.589.881	Rp. 694.684.589.881	Rp. 694.684.589.881	Rp. 694.684.589.881	Rp. 694.684.589.881	Rp. 694.684.589.881
	%	99,16	20,97	36,44	25,11	0,38	16,26
2019	Realization	Rp. 864.165.451.959	Rp. 180.639.061.589	Rp. 306.604.544.982	Rp. 213.806.468.350	Rp. 2.801.975.961	Rp. 160.313.401.077
	PAD	Rp. 872.940.411.367	Rp. 872.940.411.367	Rp. 872.940.411.367	Rp. 872.940.411.367	Rp. 872.940.411.367	Rp. 872.940.411.367
	%	98,99	20,69	35,12	24,49	0,32	18,36
2020	Realization	Rp. 751.303.371.831	Rp. 166.094.477.370	Rp. 242.642.391.114	Rp. 233.451.730.184	Rp. 3.289.560.733	Rp. 105.825.212.430
	PAD	Rp. 758.300.251.238	Rp. 758.300.251.238	Rp. 758.300.251.238	Rp. 758.300.251.238	Rp. 758.300.251.238	Rp. 758.300.251.238
	%	99,08	21,90	32,00	30,79	0,43	13,96
2021	Realization	Rp. 1.052.629.511.015	Rp. 229.918.078.459	Rp. 282.603.387.111	Rp. 302.522.438.309	Rp. 1.895.245.850	Rp. 235.690.361.286
	PAD	Rp. 1.057.549.416.365	Rp. 1.057.549.416.365	Rp. 1.057.549.416.365	Rp. 1.057.549.416.365	Rp. 1.057.549.416.365	Rp. 1.057.549.416.365
	%	99,53	21,74	26,72	28,61	0,18	22,29
2022	Realization	Rp. 1.094.457.471.310	Rp. 213.894.819.536	Rp. 311.249.447.328	Rp. 430.501.845.467	Rp. 1.718.141.716	Rp. 137.093.217.263
	PAD	Rp. 1.102.724.907.552	Rp. 1.102.724.907.552	Rp. 1.102.724.907.552	Rp. 1.102.724.907.552	Rp. 1.102.724.907.552	Rp. 1.102.724.907.552
	%	99,25	19,40	28,23	39,04	0,16	12,43

Source: Processed Data, (2023)

Analysis of Contribution and Effectiveness of Local Taxes and Levies on Southeast Sulawesi Revenue

During the period 2018 to 2022, local tax collection in Southeast Sulawesi showed a very good trend, with contributions ranging from 98.99% to 99.25%. Although tax realization fluctuates, the evaluation category is always excellent. In 2018, the local tax contribution reached 99.16%, and similar things happened in the following years. In 2022, the contribution reached 99.25%, indicating the sustainability of the positive contribution to Regional Original Income (PAD). Despite fluctuations in the amount of realization, local tax contributions remain high and consistent, having a significant positive impact on PAD. This reflects the success of local tax policies and implementation in consistently supporting local revenues.

Levy Contribution to Local Original Revenue

Table 04. Contribution of Levies to Local Original Revenue

No	II.	1	2	3	4	5	6
Receipt Type	Local Retribution	Lippo Plaza Parking Service	Governmental Residence Rent	UPTB Samsat of Kendari Parking Service	Ex-MTQ Parking Service	Samsat Kendari Canteen Rent	MTQ Billboard Installment
2018	Realization	Rp. 866.936.460	Rp. 832.281.300	Rp. 304.655.160			
	PAD	Rp. 694.684.589.881	Rp. 694.684.589.881	Rp. 694.684.589.881			
	%	0,12	0,12	0,04			
2019	Realization	Rp. 1.070.062.621	Rp. 951.890.500	Rp. 86.322.121	Rp. 5.100.000	Rp. 2.700.000	Rp. 3.600.000
	PAD	Rp. 872.940.411.367	Rp. 872.940.411.367	Rp. 872.940.411.367	Rp. 872.940.411.367	Rp. 872.940.411.367	Rp. 872.940.411.367
	%	0,12	0,11	0,01	0,00	0,00	0,00
2020	Realization	Rp. 590.126.032					Rp. 30.650.000
	PAD	Rp. 758.300.251.238					Rp. 758.300.251.238
	%	0,07					0,00
2021	Realization	Rp. 684.931.846					Rp. 30.814.331
	PAD	Rp. 1.057.549.416.365					Rp. 1.057.549.416.365
	%	0,08					0,00
2022	Realization	Rp. 55.894.310				Rp. 4.200.000	
	PAD	Rp. 1.102.724.907.552				Rp. 1.102.724.907.552	
	%	0,01				0,00	

Source: Processed Data, (2023)

In the 2018-2022 period, local tax contributions in Southeast Sulawesi showed excellent performance, with contribution percentages ranging from 98.99% to 99.25%. Despite the fluctuations, the evaluation category is always excellent, showing a significant contribution to Local Original Revenue (PAD). However, the contribution of retribution to PAD showed unsatisfactory performance, with a low tendency and an unsatisfactory evaluation category. Fluctuating trends in tax and levy realization occur, but tax contributions remain high, while levies are not optimal. Several factors that caused the unrealized of tax revenues include inappropriate incentive policies, tax evasion and avoidance, as well as global economic pressure and the Covid-19 pandemic. The contribution of retribution to PAD showed unsatisfactory performance, with contributions that tended to be low, especially in 2018 to 2019 with very less evaluation categories. Special attention and strategy improvements are needed to increase the contribution of levies to regional revenues.

The Effectiveness of Regional Taxes and Levies on Local Original Revenue of Southeast Sulawesi Province

Table 05. Effectiveness of Local Taxes on PAD

No		I.	1	2	3	4	5
Receipt Type		Local Retribution	Motor Vehicle Tax	Turn-name Bea motor Vehicle Tax	Fuel Tax	Surface Water Tax	Smoking Tax
2018	Realization						
	PAD	Rp. 688.866.498.396	Rp. 145.707.476.008	Rp. 253.114.096.500	Rp. 174.457.697.936	Rp. 2.626.888.109	Rp. 112.960.339.843
	%						
2019	Realization	Rp. 775.421.955.060	Rp. 155.117.446.000	Rp. 279.427.500.000	Rp. 195.078.000.000	Rp. 2.750.000.000	Rp. 143.049.009.060
	PAD	Rp. 864.165.451.959	Rp. 180.639.061.589	Rp. 306.604.544.982	Rp. 213.806.468.350	Rp. 2.801.975.961	Rp. 160.313.401.077
	%	111,44	116,45	169,73	109,60	101,89	112,07
2020	Realization	Rp. 781.688.899.954	Rp. 156.551.093.591	Rp. 248.153.788.542	Rp. 218.760.107.921	Rp. 870.000.000	Rp. 157.353.909.900
	PAD	Rp. 751.303.371.831	Rp. 166.094.477.370	Rp. 242.642.391.114	Rp. 233.451.730.184	Rp. 3.289.560.733	Rp. 105.825.212.430
	%	96,11	106,10	97,78	106,72	378,11	67,25
2021	Realization	Rp. 1.009.823.505.992	Rp. 204.000.000.000	Rp. 324.000.000.000	Rp. 285.800.000.000	Rp. 28.000.000.000	Rp. 168.023.505.992
	PAD	Rp. 1.052.629.511.015	Rp. 229.918.078.459	Rp. 282.603.387.111	Rp. 302.522.438.309	Rp. 1.895.245.850	Rp. 235.690.361.286
	%	104,24	112,70	87,22	105,85	6,77	140,27
2022	Realization	Rp. 1.142.269.003.354	Rp. 222.190.000.000	Rp. 327.029.000.000	Rp. 402.045.000.000	Rp. 5.000.000.000	Rp. 186.005.003.345
	PAD	Rp. 1.094.457.471.310	Rp. 213.894.819.536	Rp. 311.249.447.328	Rp. 430.501.845.467	Rp. 1.718.141.716	Rp. 137.093.217.263
	%	95,81	96,27	95,17	107,08	34,36	73,70

Source: Processed Data, (2023)

In 2018 it has a regional tax realization of IDR 688,866,498,396 with a regional tax revenue target of IDR 603,798,009,060, has an effectiveness of 114.09 percent with a very effective category, then this year the effectiveness of regional taxes is very high with a value exceeding 110%, and the evaluation category is very effective then regional tax revenue exceeds the target quite significantly. The current year with 2019 has a regional tax realization of IDR 864,165,451,959, with a target of regional tax revenue of IDR 775,421,955,060, has an effectiveness rate of 111.44%, this year, regional taxes remain very effective with an effectiveness of 110 percent. Tax revenue exceeded the target, showing success in local tax management.

It is known that in 2020 Southeast Sulawesi, looking at the realization of regional taxes of IDR 751,303,371,831, the target of regional tax revenues is IDR 781,688,899,954, with an effectiveness rate of 96.11%, then this year, the effectiveness of regional taxes has decreased slightly to 96.11%, but it is still categorized as effective so that tax revenues reach most of the targets. In 2021, the realization of Regional Tax is IDR 1,052,629,511,015, with a target of Regional Tax Revenue of IDR 1,009,823,505,992 with an effectiveness rate: 104.24%, then this year the effectiveness of regional taxes has increased to more than 100 percent, and the evaluation category remains very effective, so the tax realization exceeds the target well. In general, the effectiveness of local taxes in Southeast Sulawesi during this period was very good, with consistently high or very high performance. Successfully achieving or exceeding targets demonstrates efficient tax management and a significant contribution to PAD. Although there is little variation in effectiveness, the positive contribution of local taxes to PAD is reliable.

Analysis of Contribution and Effectiveness of Local Taxes and Levies on Southeast Sulawesi Revenue

The year 2018 reflected the effectiveness of very high local taxes, exceeding the target by more than 10%. This success demonstrates efficient tax management and a significant contribution to PAD. Meanwhile, in 2019, the effectiveness of local taxes remained high, reaching 111.44%, indicating continued success in achieving tax revenue targets and positive contributions to PAD. Although slightly declining, the effectiveness of local taxes in 2020 is still considered effective, with realization reaching most tax revenue targets. The year 2021 marked an increase in effectiveness again, reaching 104.24%, and making a significant positive contribution to PAD. 2022 shows the effectiveness of local taxes that remain effective even though they do not reach the full target.

The effectiveness of the levy on local original revenue

Table 06. Effectiveness of Regional Levies on PAD

No	II.	1	2	3	4	5	6
Receipt Type	Local Retribution	Lippo Plaza Parking Service	Governmental Residence Rent	UPTB Samsat of Kendari Parking Service	Ex-MTQ Parking Service	Samsat Kendari Canteen Rent	MTQ Billboard Installment
2018	Realization						
	PAD	Rp. 832.281.300	Rp. 304.655.160				
	%						
2019	Realization	Rp. 800.000.000	Rp. 15.000.000			Rp. 3.000.000	Rp. 10.000.000
	PAD	Rp. 951.890.500	Rp. 86.322.121	Rp. 5.100.000	Rp. 2.700.000	Rp. 3.600.000	Rp. 20.450.000
	%	119	575			120	205
2020	Realization						Rp. 51.170.000
	PAD						Rp. 30.650.000
	%						60
2021	Realization					Rp. 2.500.000	Rp. 15.000.000
	PAD					Rp. 9.250.000	Rp. 30.814.331
	%					370	205
2022	Realization					Rp. 2.500.000	Rp. 15.000.000
	PAD					Rp. 4.200.000	
	%					168	

Source: Processed Data, (2023)

It is also known that regional levies show variations in effectiveness during the 2018-2022 period. Although effectiveness was very high in previous years, there was a significant decline in 2022, indicating that levy management needs to be evaluated and improved. So in 2018 it has a realization of Regional Retribution of Rp 866,936,460 with a target of Regional Retribution Revenue of Rp 780,000,000 has an effectiveness rate of 111.15%, this year shows the effectiveness of regional retribution is very high with a value greater than 111 percent, and the evaluation category is very effective. The realization of the levy exceeded the target, showing success in the management of the regional levy. In 2019 with the realization of Regional Retribution of Rp 1,070,062,621 has a Regional Levy Revenue target of Rp 828,000,000, with an effectiveness rate of 129.23%.

Description of Local Tax Revenue

Regional tax is a mandatory contribution to the region owed by individuals or coercive entities based on the Law, with no direct compensation and used for regional purposes for the greatest prosperity of the people. The description of data regarding local taxes is as follows:

Table 07 Description of Local Taxes for 2018-2022

Year		2018	2019	2020	2021	2022
Local Tax	Motor Vehicle Tax	Rp. 145.707.476.008	Rp. 180.639.061.589	Rp. 166.094.477.370	Rp. 229.918.078.459	Rp. 213.894.819.536
	Turn-name Bea motor Vehicle Tax	Rp. 253.114.096.500	Rp. 306.604.544.982	Rp. 242.642.391.114	Rp. 282.603.387.111	Rp. 311.249.447.328
	Fuel Tax	Rp. 174.457.697.936	Rp. 213.806.468.350	Rp. 233.451.730.184	Rp. 302.522.438.309	Rp. 430.501.845.467
	Surface Water Tax	Rp. 2.626.888.109	Rp. 2.801.975.961	Rp. 3.289.560.733	Rp. 1.895.245.850	Rp. 1.718.141.716
	Smoking Tax	Rp. 112.960.339.843	Rp. 160.313.401.077	Rp. 105.825.212.430	Rp. 235.690.361.286	Rp. 137.093.217.263
Total		Rp. 688.866.498.396	Rp. 864.165.451.959	Rp. 751.303.371.831	Rp. 1.052.629.511.015	Rp. 1.094.457.471.310
Growth		Rp. 27.583.362.933	Rp. 39.377.856.278	Rp. 25.633.912.924	Rp. 58.448.778.858	Rp. 33.843.768.887

Source: Processed Data, (2023)

Based on the analysis of the data in the table, it is known that the growth of local taxes shows fluctuations from year to year. 2021 recorded the highest growth of Rp. 58,448,778,858, while 2018 had the lowest growth with Rp. 27,583,362,933. Although there was a decrease in 2020 of Rp. 25,633,912,924, other years showed an increase. This shows the need for the right strategy to optimize local tax revenue and increase contribution to Local Original Revenue (PAD) in Southeast Sulawesi.

Description of Regional Levy Receipts

Table 08. Description of Regional Levies for 2018-2022

Year		2018	2019	2020	2021	2022
Local Retribution	Lippo Plaza Parking Service	Rp. 832.281.300	Rp. 951.890.500	Rp. 414.322.500	Rp. 399.780.300	Rp. 468.194.400
	Governmental Residence Rent	Rp. 34.655.160	Rp. 86.322.121	Rp. 145.153.532	Rp. 245.087.214	Rp. 86.548.750
	UPTB Samsat of Kendari Parking Service		Rp. 5.100.000			
	Ex-MTQ Parking Service		Rp. 2.700.000			
	Samsat Kendari Canteen Rent		Rp. 3.600.000		Rp. 9.250.000	Rp. 4.200.000
	MTQ Billboard Installment		Rp. 20.450.000	Rp. 30.650.000	Rp. 30.814.331	
Total		Rp. 866.936.460	Rp. 1.070.062.621	Rp. 590.126.032	Rp. 684.931.845	Rp. 558.943.150
Growth		Rp. -797.626.140	Rp. 3.369.998	Rp. 57.251.767	Rp. 7.188.109	Rp. -41.174.376

Source: Processed Data, (2023)

Analysis of Contribution and Effectiveness of Local Taxes and Levies on Southeast Sulawesi Revenue

Regional levy data shows fluctuations in growth rates from year to year. Lippo Plaza Parking Services became the largest contributor in 2019 with a total of Rp. 951,890,500, indicating peak growth in the period. Meanwhile, 2021 recorded positive growth of Rp. 7,188,109, indicating a recovery in levy performance after a challenging period. However, negative trends also occur in other years. In 2020 there was a significant decrease of Rp.-57,251,767, followed in 2018 with the lowest growth of Rp.-97,626,140. 2022 also recorded negative growth of Rp.-41,174,376. Of all periods, Lippo Plaza Parking Services in 2019 was the highest point, while 2018 showed the lowest performance.

Description of Local Original Revenue Receipt

Table 09. Description of Local Original Revenue for 2018-2022

Year		2018	2019	2020	2021	2022
PAD	Local Tax	Rp. 688.866.498.396	Rp. 864.165.451.959	Rp. 751.303.371.831	Rp. 1.052.629.511.015	Rp. 1.094.457.471.310
	Local Retribution	Rp. 866.936.460	Rp. 1.070.062.621	Rp. 590.126.032	Rp. 684.931.845	Rp. 558.943.150
	Other passed PAD	Rp. 4.951.155.025	Rp. 7.704.896.787	Rp. 6.406.753.375	Rp. 4.234.973.505	Rp. 7.708.493.092
Total		Rp. 694.684.589.881	Rp. 872.940.411.367	Rp. 758.300.251.238	Rp. 1.057.549.416.365	Rp. 1.102.724.907.552
Growth		Rp. 2.042.109.282	Rp. 3.317.417.082	Rp. 2.908.313.671	Rp. 1.775.020.829	Rp. 3.574.774.970

Source: Processed Data, (2023)

Based on the table, it is known that the growth of Regional Original Income experienced fluctuating figures as in the year 2018 amounted to Rp.2,042,109,282, in 2019 amounted to Rp.3,317,417,082, in 2020 amounted to Rp.2,908,313,671, in 2021 amounted to Rp.1,775,020,829 and in 2022 amounted to Rp.3,574,774,970. Known from 2018 to 2022, the type of PAD that contributed the most was the regional levy in 2019 of IDR 1,070,062,621.

Contribution of Regional Taxes and Levies to Local Original Revenue of Southeast Sulawesi Province

Local Tax Contribution to Local Original Revenue

A contribution is a donation or something given jointly with another party for the purpose of a particular or joint cost or loss. The data regarding the contribution of local taxes and levies to PAD. The results of data analysis are presented in the table as follows:

Table 10. Local Tax Contribution to Local Original Revenue

No		I.	1	2	3	4	5
Receipt Type		Local Tax	Motor Vehicle Tax	Turn-name Bea motor Vehicle Tax	Fuel Tax	Surface Water Tax	Smoking Tax
2018	Realization	Rp. 688.866.498.396	Rp. 145.707.476.008	Rp. 253.114.096.500	Rp. 174.457.697.936	Rp. 2.626.888.109	Rp. 112.960.339.843
	PAD	Rp. 694.684.589.881	Rp. 694.684.589.881	Rp. 694.684.589.881	Rp. 694.684.589.881	Rp. 694.684.589.881	Rp. 694.684.589.881
	%	99,16	20,97	36,44	25,11	0,38	16,26
2019	Realization	Rp. 864.165.451.959	Rp. 180.639.061.589	Rp. 306.604.544.982	Rp. 213.806.468.350	Rp. 2.801.975.961	Rp. 160.313.401.077
	PAD	Rp. 872.940.411.367	Rp. 872.940.411.367	Rp. 872.940.411.367	Rp. 872.940.411.367	Rp. 872.940.411.367	Rp. 872.940.411.367
	%	98,99	20,69	35,12	24,49	0,32	18,36
2020	Realization	Rp. 751.303.371.831	Rp. 166.094.477.370	Rp. 242.642.391.114	Rp. 233.451.730.184	Rp. 3.289.560.733	Rp. 105.825.212.430
	PAD	Rp. 758.300.251.238	Rp. 758.300.251.238	Rp. 758.300.251.238	Rp. 758.300.251.238	Rp. 758.300.251.238	Rp. 758.300.251.238
	%	99,08	21,90	32,00	30,79	0,43	13,96
2021	Realization	Rp. 1.052.629.511.015	Rp. 229.918.078.459	Rp. 282.603.387.111	Rp. 302.522.438.309	Rp. 1.895.245.850	Rp. 235.690.361.286
	PAD	Rp. 1.057.549.416.365	Rp. 1.057.549.416.365	Rp. 1.057.549.416.365	Rp. 1.057.549.416.365	Rp. 1.057.549.416.365	Rp. 1.057.549.416.365
	%	99,53	21,74	26,72	28,61	0,18	22,29
2022	Realization	Rp. 1.094.457.471.310	Rp. 213.894.819.536	Rp. 311.249.447.328	Rp. 430.501.845.467	Rp. 1.718.141.716	Rp. 137.093.217.263
	PAD	Rp. 1.102.724.907.552	Rp. 1.102.724.907.552	Rp. 1.102.724.907.552	Rp. 1.102.724.907.552	Rp. 1.102.724.907.552	Rp. 1.102.724.907.552
	%	99,25	19,40	28,23	39,04	0,16	12,43

Source: Processed Data, (2023)

Regional tax collection in Southeast Sulawesi during 2018-2022 shows a very good trend, with contributions ranging from 98.99% to 99.25%. The realization of local taxes in those years always has a very good contribution to Local Original Revenue (PAD), with a contribution percentage above 95%. Despite fluctuations in the amount of realization, local tax contributions remain high and evaluation categories are always excellent. This shows the success of local tax policies and implementation in consistently supporting local revenues.

Levy Contribution to Local Original Revenue

Based on data analysis, it is known that the results of the levy contribution to local original income are as follows:

Table 11. Contribution of Levies to Local Original Revenue

No	II.	1	2	3	4	5	6
Receipt Type	Local Retribution	Lippo Plaza Parking Service	Governmental Residence Rent	UPTB Samsat of Kendari Parking Service	Ex-MTQ Parking Service	Samsat Kendari Canteen Rent	MTQ Billboard Installment
2018	Realization	Rp. 866.936.460	Rp. 832.281.300	Rp. 304.655.160			
	PAD	Rp. 694.684.589.881	Rp. 694.684.589.881	Rp. 694.684.589.881			
	%	0,12	0,12	0,04			
2019	Realization	Rp. 1.070.062.621	Rp. 951.890.500	Rp. 86.322.121	Rp. 5.100.000	Rp. 2.700.000	Rp. 3.600.000
	PAD	Rp. 872.940.411.367	Rp. 872.940.411.367	Rp. 872.940.411.367	Rp. 872.940.411.367	Rp. 872.940.411.367	Rp. 872.940.411.367
	%	0,12	0,11	0,01	0,00	0,00	0,00
2020	Realization	Rp. 590.126.032					Rp. 30.650.000
	PAD	Rp. 758.300.251.238					Rp. 758.300.251.238
	%	0,07					0,00
2021	Realization	Rp. 684.931.846					Rp. 30.814.331
	PAD	Rp. 1.057.549.416.365					Rp. 1.057.549.416.365
	%	0,08					0,00
2022	Realization	Rp. 55.894.310				Rp. 4.200.000	
	PAD	Rp. 1.102.724.907.552				Rp. 1.102.724.907.552	
	%	0,01				0,00	

Source: Processed Data, (2023)

In the 2018-2022 period, local tax contributions in Southeast Sulawesi showed excellent performance, with contribution percentages ranging from 98.99% to 99.25%. Although fluctuating, the evaluation category is always excellent, signifying a significant tax contribution to Local Original Revenue (PAD). However, the contribution of the levy to PAD showed an unsatisfactory performance. Levy contributions tend to be low with evaluation categories that are very less to less. Fluctuating trends in tax and levy realization, but tax contributions remain high, while levies are not optimal. The causes of unrealized tax revenue are caused by inappropriate incentive policies, tax evasion and avoidance, as well as global economic pressure and the Covid-19 pandemic.

The Effectiveness of Regional Taxes and Levies on Local Original Revenue of Southeast Sulawesi Province

The Effectiveness of Local Taxes on Local Original Revenue

Effectiveness is the relationship between outputs and goals or objectives that must be achieved. It is said to be effective if the activity process achieves the final goals and objectives of the policy. The results of data analysis are presented in the table as follows:

Table 12. Effectiveness of Local Taxes on PAD

No		I.	1	2	3	4	5
Receipt Type		Local Retribution	Motor Vehicle Tax	Turn-name Bea motor Vehicle Tax	Fuel Tax	Surface Water Tax	Smoking Tax
2018	Realization						
	PAD	Rp. 688.866.498.396	Rp. 145.707.476.008	Rp. 253.114.096.500	Rp. 174.457.697.936	Rp. 2.626.888.109	Rp. 112.960.339.843
	%						
2019	Realization	Rp. 775.421.955.060	Rp. 155.117.446.000	Rp. 279.427.500.000	Rp. 195.078.000.000	Rp. 2.750.000.000	Rp. 143.049.009.060
	PAD	Rp. 864.165.451.959	Rp. 180.639.061.589	Rp. 306.604.544.982	Rp. 213.806.468.350	Rp. 2.801.975.961	Rp. 160.313.401.077
	%	111,44	116,45	169,73	109,60	101,89	112,07
2020	Realization	Rp. 781.688.899.954	Rp. 156.551.093.591	Rp. 248.153.788.542	Rp. 218.760.107.921	Rp. 870.000.000	Rp. 157.353.909.900
	PAD	Rp. 751.303.371.831	Rp. 166.094.477.370	Rp. 242.642.391.114	Rp. 233.451.730.184	Rp. 3.289.560.733	Rp. 105.825.212.430
	%	96,11	106,10	97,78	106,72	378,11	67,25
2021	Realization	Rp. 1.009.823.505.992	Rp. 204.000.000.000	Rp. 324.000.000.000	Rp. 285.800.000.000	Rp. 28.000.000.000	Rp. 168.023.505.992
	PAD	Rp. 1.052.629.511.015	Rp. 229.918.078.459	Rp. 282.603.387.111	Rp. 302.522.438.309	Rp. 1.895.245.850	Rp. 235.690.361.286
	%	104,24	112,70	87,22	105,85	6,77	140,27
2022	Realization	Rp. 1.142.269.003.354	Rp. 222.190.000.000	Rp. 327.029.000.000	Rp. 402.045.000.000	Rp. 5.000.000.000	Rp. 186.005.003.345
	PAD	Rp. 1.094.457.471.310	Rp. 213.894.819.536	Rp. 311.249.447.328	Rp. 430.501.845.467	Rp. 1.718.141.716	Rp. 137.093.217.263
	%	95,81	96,27	95,17	107,08	34,36	73,70

Source: Processed Data, (2023)

Local tax collection in Southeast Sulawesi from 2018 to 2022 demonstrates a consistently high level of effectiveness, with revenues consistently surpassing set targets. This reflects efficient tax management supporting Local Original Revenue (PAD). Despite slight variations, overall performance is deemed good. Particularly in 2018, effectiveness was very high, exceeding targets by over 10%, making a significant contribution to PAD. Effectiveness remained high in 2019, with a positive contribution to PAD. Even though there was a slight decrease in 2020, it was still considered effective. 2021 saw another increase in effectiveness, making a significant contribution to PAD. Although 2022 fell short of the full target, the effectiveness of local taxes remains good. Overall, the consistent positive contribution of local taxes to PAD underscores efficient tax management during the period.

The effectiveness of the levy on local original revenue

Table 13. Effectiveness of Regional Levies on PAD

No	II.	1	2	3	4	5	6
Receipt Type	Local Retribution	Lippo Plaza Parking Service	Governmental Residence Rent	UPTB Samsat of Kendari Parking Service	Ex-MTQ Parking Service	Samsat Kendari Canteen Rent	MTQ Billboard Installment
2018	Realization						
	PAD	Rp. 832.281.300	Rp. 304.655.160				
	%						
2019	Realization	Rp. 800.000.000	Rp. 15.000.000			Rp. 3.000.000	Rp. 10.000.000
	PAD	Rp. 951.890.500	Rp. 86.322.121	Rp. 5.100.000	Rp. 2.700.000	Rp. 3.600.000	Rp. 20.450.000
	%	119	575			120	205
2020	Realization						Rp. 51.170.000
	PAD						Rp. 30.650.000
	%						60
2021	Realization					Rp. 2.500.000	Rp. 15.000.000
	PAD					Rp. 9.250.000	Rp. 30.814.331
	%					370	205
2022	Realization					Rp. 2.500.000	Rp. 15.000.000
	PAD					Rp. 4.200.000	
	%					168	

Source: Processed Data, (2023)

Analysis of Contribution and Effectiveness of Local Taxes and Levies on Southeast Sulawesi Revenue

It is also known that regional levies show variations in effectiveness during the 2018-2022 period. Although effectiveness was very high in previous years, there was a significant decline in 2022, indicating that levy management needs to be evaluated and improved.

So in 2018 it has a realization of Regional Retribution of Rp 866,936,460 with a target of Regional Retribution Revenue of Rp 780,000,000 has an effectiveness rate of 111.15%, this year shows the effectiveness of regional retribution is very high with a value greater than 111 percent, and the evaluation category is very effective. The realization of the levy exceeded the target, showing success in the management of the regional levy. In 2019 with the realization of Regional Retribution of Rp 1,070,062,621 has a Regional Levy Revenue target of Rp 828,000,000, with an effectiveness rate of 129.23%.

Discussion

Regional Tax Contribution to Local Original Revenue of Southeast Sulawesi Province

The results showed that the contribution of motor vehicle tax to Southeast Sulawesi's Local Original Revenue (PAD) during the 2018-2022 period tended to fluctuate. From 2018 to 2021, the percentage of contributions was in the medium criteria, but decreased in 2022. The decline was caused by several factors such as tax incentive policies that were not on target, tax evasion, and global economic pressures including the Covid-19 pandemic. Nevertheless, motor vehicle tax remains the second major contributor to Regional Tax revenue in Southeast Sulawesi Province. Efforts such as providing tax breaks and exempting motor vehicle tax arrears in 2022 are carried out to increase PAD. The extensification of motor vehicle tax services through service units such as mobile samsat and tax services at public service malls is also carried out to expand tax revenue. In addition, the application of an online information system (SIS) also helps the public find out the amount of motor vehicle tax more easily.

Research shows that Southeast Sulawesi regional tax contributions from various types of taxes fluctuated during the 2018-2022 period. Motor vehicle tax, motor vehicle name return tax, motor vehicle fuel tax, surface water tax, and cigarette tax are some of the types of taxes analyzed. Motor vehicle taxes, although they make a fairly significant contribution, show fluctuations in the percentage of their contribution from year to year. This is influenced by tax incentive policies that are not on target and external factors such as the Covid-19 pandemic. Motor vehicle name reversal tax also fluctuates, where the decrease in contribution in 2021 and 2022 is due to the increasing number of vehicles that have been mutated out of the region and used motor vehicle sales transactions that have not been reversed. Nevertheless, this tax remains a major contributor to total local tax revenue. Motor vehicle fuel tax shows quite high growth from year to year, but there are still several obstacles such as data dissynchronization between related parties and the absence of reconciliation between tax collectors and companies operating in the region. Meanwhile, surface water taxes and cigarette taxes also fluctuate, but their contribution to total local tax revenue is still relatively small. Efforts to increase tax revenue from these two types of taxes are carried out through coordination with relevant agencies, raids on companies that have not registered, and updating potential tax data every

year. Nevertheless, cigarette tax collection remains an important consideration in limiting cigarette consumption, protecting the community from its negative impacts, and increasing Local Original Income in Southeast Sulawesi.

Previous research by Putri & Rahayu (2015) showed that local taxes have a positive effect on local original revenue, which indicates that higher local taxes will increase local original income. The results of this study show that coercive local taxes have increased local original revenue, with motor vehicle tax contributions in Palopo City from 2018 to 2021 included in the moderate category. However, Suryaningsih's research (2023) states that regional redistribution in Blitar Regency still does not contribute significantly to local original income.

Lippo Plaza Parking Service Levy, the performance of Lippo Plaza parking service levy shows unsatisfactory fluctuations. During the 2018-2022 period, the realization of its revenues has always been below the established budget, with a low contribution to the Regional Original Revenue (PAD) of Southeast Sulawesi. Official House Rental Levy, the growth of official house rental levy also shows unsatisfactory fluctuations. Despite an increase in revenue realization in 2021, the contribution of this levy remains low, indicating that levy collection has not been optimal. UPTB Samsat Kendari City Parking Service Levy, Ex-MTQ Parking Services, Samsat Kendari Canteen Rental, and MTQ Billboard Installation, The percentage of levy receipts from these services shows negative or stagnant numbers, indicating that growth is very volatile and even tends to decline. The low value of contributions is caused by various factors such as complaints from the public, lack of clear regulations, the impact of the COVID-19 pandemic, and internal conflicts between related agencies. This shows that levy collection is not optimal and still requires improvement efforts. The results of the contribution of regional levies show the importance of regional institutional development to create development directions that are in accordance with local needs. This theory emphasizes that people are more willing to pay taxes to local governments if they can see direct benefits in their local development, so efforts are needed to increase the effectiveness of levy collection and optimize contributions to PAD.

This finding is in accordance with the role theory in the context of retribution contribution to Local Original Revenue (PAD). Role theory, derived from sociology and anthropology, explains how individuals in society are expected to behave according to their social roles. In this case, a shared understanding of social roles influences behavior related to tax revenue and levies. A local official has a social role as a public servant, and by understanding his role, it is hoped that he will provide good service to the community. The findings of Yanto et al (2022) show that the trend of regional retribution contributions to PAD has increased every year. Although there are fluctuations in the trend of contribution, the overall independence of the local government of Tolitoli Regency is quite good.

The Effectiveness of Regional Taxes and Levies on Local Original Revenue of Southeast Sulawesi Province

Local tax collection in Southeast Sulawesi during 2018-2022 showed a high or very high level of effectiveness, with tax revenue consistently exceeding the set target. Based on the

Analysis of Contribution and Effectiveness of Local Taxes and Levies on Southeast Sulawesi Revenue

data, motor vehicle tax, motor vehicle name reversal tax, surface water tax, and cigarette tax all reached or exceeded the target, despite fluctuations in percentage achievement each year. One important factor contributing to this level of effectiveness is the adoption of the principle of certainty in tax collection, where taxpayers are provided with clear and easily accessible information regarding tax rates, timing of payment, and possible sanctions.

The Southeast Sulawesi government has been active in providing local tax information through various social media platforms and applications, thereby raising taxpayer awareness and simplifying the payment process. With this convenience, taxpayers are more likely to comply with their tax obligations. In this context, the effectiveness of local tax collection is not only reflected in the achievement of targets, but also from increasing taxpayer awareness and participation.

Overall, the performance of local taxes in Southeast Sulawesi during the 2018-2022 period can be considered good, with a high or very high level of effectiveness. Although there are variations in the achievement of each type of tax and fluctuations in the percentage of achievement each year, overall tax revenue exceeds the set target, demonstrating good ability in local tax management.

Lippo Plaza Parking Service Levy, the effectiveness of Lippo Plaza parking service levy on Southeast Sulawesi PAD during 2018-2022 fluctuates. Although 2018 and 2019 achieved the target well, the following years showed realization below expectations, showing ineffectiveness. Official House Rental Levy, the effectiveness of official house rental levy on Southeast Sulawesi PAD during 2018-2022 also fluctuates. While there were years of good achievement, such as 2019, there were also years of under-target realization, showing instability. UPTB Samsat Kendari City Parking Service Levy, Ex-MTQ Parking Services, Samsat Kendari Canteen Rental, and MTQ Billboard Installation, the effectiveness of this levy shows fluctuating and even negative growth in Southeast Sulawesi. Complaints from the local community and lack of regulations regarding the collection of parking services as well as internal problems between relevant agencies are the causes of this ineffectiveness. Levy Role and Contribution Theory, role theory explains that a shared understanding of social roles influences behavior related to tax revenue and levies. Research shows that the contribution of regional levies to PAD has increased, but remains fluctuating. This is in line with Stakeholder Theory which emphasizes the importance of considering the interests of all parties involved in the company's operations. Impact of Levy Collection, findings show that regional levy collection is able to increase Local Original Revenue. Although levy growth is volatile, significant increases occur when there is an increase, contributing positively to PAD.

Conclusion

Based on the analysis conducted, it can be concluded that local tax collection in Southeast Sulawesi during the 2018-2022 period shows a very good consistency in contribution levels, with local tax contributions to Regional Original Revenue (PAD) significantly exceeding 90%. However, the contribution of retribution to PAD in that time frame showed

unsatisfactory performance, with low scores and evaluation categories indicating very poor to less performance. The minimal impact of the levy contribution on regional revenues demands further steps so that the levy can make a more significant contribution in supporting regional finances. Nevertheless, the effectiveness of local tax collection is generally very good, with contributions consistently exceeding the set targets. Although there is slight variation, the overall performance of local taxes can be considered good. However, the effectiveness of regional levy receipts showed significant variations, with a significant decrease in the effectiveness of regional levies in 2022. Therefore, the leadership of the Regional Revenue Agency (Bapenda) of Southeast Sulawesi is advised to evaluate the contribution of the levy to local original revenue and the effectiveness of the regional levy, as well as reconcile vehicle fuel tax data to increase the potential for levy revenue. Future research can also increase the scope of the study and examine the factors that affect the success of local tax revenue in Southeast Sulawesi.

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