

The influence of regional taxes and regional retributions on regional original income in the aceh provincial government

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ABSTRACT

This research aims to examine the influence of regional taxes and regional levies on Local Original Income during the 2012-2014 budget year. The research object is regional taxes and regional levies. The research method used is qualitative research using multiple linear regression equations processed with SPSS version 21. The data source used is primary data, namely the financial reports of the Aceh Provincial Government for 2012-2014. The research results show that there is a simultaneous influence of regional taxes and regional levies on the Aceh Provincial Government's Local Original Income revenue in 2012-2014. Partially, regional taxes have a positive effect on the Local Original Income of the Aceh Provincial Government, where every increase in the realization of regional tax revenues also increases the Local Original Income. Meanwhile, regional levies have a negative effect on Local Original Income of the Aceh Provincial Government. The magnitude of the influence of regional taxes and regional levies on Local Original Income of the Aceh Provincial Government is 23.8%, while the remaining 76.2% is influenced by other variables not included in this research, such as balancing funds, regional spending, and so on.

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1. Introduction

Original Regional Income is the primary source of regional income, which regions can use to carry out regional government and development activities in accordance with their needs in order to increase regional independence and reduce dependence on obtaining funds from top-level government. Thus, efforts to increase regional original income should be seen from a broader perspective, not only in terms of the development of each region but also in relation to the unity of the Indonesian economy (Pramana et al., 2017; Susilowati et al., 2021; Worumi, 2018).

The financial capacity of several regional governments is still very dependent on revenues from the central government (Kamaroellah, 2017; Martaliah et al., 2020; Riana, 2019). Therefore, along with increasingly tricky state finances and the implementation of regional autonomy itself, each region is required to be able to finance itself through the financial sources under its control. The role of regional government in exploring sources of income and developing various regional potentials as a source of regional revenue will significantly determine the success of implementing regional government, development and community service tasks (Aji et al., 2018; Sudarmana & Sudiarta, 2020; Syaifudin & Ma'ruf, 2022).

Increasing Local Original Income is crucial in implementing regional autonomy because the higher the Local Original Income in a region, the more independent it will become and the less dependent on the centre so that it can be autonomous (Amanda & Zulgani, 2020; Mianti & Fachruzzaman, 2020; Sudarmana & Sudiarta, 2020). So, Local Original Income is one of the primary sources of capital for regional

governments to obtain development funds and meet regional expenditures. Usually, the Local Original Income revenue for each region is different from the others. The low Local Original Income is a clear indication that the regions are still highly dependent on the centre for development financing, both directly and indirectly (Pratiwi, 2019). This is due to the low Local Original Income potential in the regions and due to the less intensive collection of taxes and levies in the regions.

In order to improve regional financial capacity so that they can implement autonomy, the government has implemented various regional taxation policies, including enacting Law Number 33 of 2004 concerning the financial balance between the central and regional governments. The granting of authority to impose regional taxes and regional levies will further encourage the Regional Government to continue to strive to optimize Local Original Income, mainly revenue originating from regional taxes and regional levies. (Christia & Ispriyarso, 2019; Iqbal et al., 2023; Sopacua & Sa'adah, 2018).

The problem faced by regions in general in relation to extracting sources for regional taxes and regional levies is that each region has yet to make a significant contribution to overall regional revenues. As we can see today, there is a lack of public awareness in paying taxes that the local government has determined; for example, many people do not pay motor vehicle tax, do not change the name of vehicles purchased secondhand, and luxury vehicles that use fuel. Subsidized companies that do not pay water bills that have been used during operational activities automatically reduce the amount of tax collected by the government (Rifai, 2017; Sidik, 2002).

Likewise, with levies, there needs to be more administrative supervision in implementing levy collections. For example, there are still buildings that do not have a building permit, parking fees levied on public roads, and fees at recreation areas, where the fees are carried out by irresponsible people so that the proceeds from parking fees are used for personal interests. (Rahman & Nurzaman, 2023).

The performance carried out by the Aceh Provincial Government so far is quite optimal. In table 1-1 above, it can be seen that the amount of Local Original Income in 2012 was IDR. 901,720,376,620 in 2013, amounting to Rp. 1,325,435,091,289 in 2014, amounting to Rp. 1,731,130,839,637. This condition illustrates that in 2013, Local Original Income in Aceh Province experienced an increase of Rp. 423,714,714,669 (46.9%) from 2012, and for 2014 there was also an increase of Rp. 405,695,748,348 (30.6%) from 2013. Where the percentage increase in Local Original Income from 2013 to 2014 is lower than the percentage from 2012 to 2013.

Regional taxes have the highest amount among other Local Original Income and increase every year, while levies have the lowest amount among other Local Original Income. The difference in regional taxes from 2012 to 2013 increased by Rp. 65,369,928,689. From 2013 to 2014, there was also a drastic increase in Rp. 277,832,429,724. Meanwhile, the number of regional levies in 2013 increased by Rp. 28,087,158 from 2012, and in 2014, there was a decrease of Rp. 2,644,844,796 from 2013. This research is different from previous research because this research has never been conducted at the research location studied.

So that the discussion of the problems faced is consistent with the problem, this research covers the field of study of taxation, namely Regional Taxes, Regional Levies and Local Original Income at the Aceh Revenue and Wealth Service. The data studied is also limited to 2012-2014. It is hoped that the results of this research can provide information as a basis for consideration, support and contribution of thought to decision makers regarding regional taxes and regional levies on local revenue in the Aceh provincial government.

2. Research Method

This research method used is an associative research approach, and the data analysis method used is multiple linear regression. The population in this study is regional taxes and regional levies. The sampling criteria in this research also use the census method, namely sampling where the entire population is studied, namely 5 regional taxes and 3 regional levies from the 2016 DPKA source. The type of data used in this research is primary data, which is taken from the tax collection recapitulation report and regional levies from related agencies, namely the Aceh Revenue and Wealth Service (DPKA). The data is in the form of a time series for the 2012-2014 period. The data will be tested using the SPSS application to see the influence of regional taxes and regional levies on local revenue in the Aceh Provincial Government.

3. Results And Discussions

Result

1. Testing Research Data

a. Classical Assumption Testing

Testing of classical assumptions in this research was carried out using normality tests and multicollinearity tests. The normality test aims to determine whether a data distribution is normal or not, with decision-making guidelines, namely: a) Sig value or significance or probability value <0.05 , non-normal distribution, b) Sig value or significance or probability value >0.05 , normal distribution.

The following are the results of the normality test on the variables used in this research, which include the independent variables, namely regional taxes (X1), regional levies (X2) and the dependent variable, namely Local Original Income (Y), which can be seen in table 1 below:

Table 1. Normality test results

No	Variable	Probability	Data Distribution 5%	Note
1	Regional Tax (X1)	0,766	0.05	Normal
2	Regional Levy (X2)	0,766	0.05	Normal
3	Regional Original Income(Y)	0,766	0.05	Normal

Source: Processed data (2016)

Based on the table above, it can be explained that the three variables used in this research have a probability value of 0.766, where this value is more significant ($>$) than the data distribution value at a significance level of 0.05 (5%), which means that the three variables are typically distributed.

Then, the second classical assumption test is the multicollinearity test, which aims to test whether there is a correlation/relationship between the independent variables used. This linear relationship between variables is called multicollinearity. A good regression model should not correlate with independent variables (no multicollinearity). The way to determine whether there are symptoms of multicollinearity or not, with decision-making guidelines, is: a) If the VIF value is less than 10, then the regression model is declared to have no multicollinearity, b) If the tolerance value is more than 0.1, then the regression model is declared to have no multicollinearity. The results of the multicollinearity test can be seen in Table 2 below.

Table 2. Multicollinearity test results

No	Independent Variable	Tolerance Value	VIF value	Note
1	Regional Tax (X1)	0.960	1,041	Multicollinearity does not occur
2	Regional Levy (X2)	0.960	1,041	Multicollinearity does not occur

Source: Processed data (2016)

Based on the table above, it can be seen that all the independent variables used in this research, namely regional taxes (X1) and regional levies (X2), have a tolerance value greater than 0.1, namely 0.960 and a VIF value of less than 10, namely 1.041. so it can be concluded that there is no correlation between independent variables (no multicollinearity), and this model is a good model for research.

b. Linear Regression Testing

Linear regression testing aims to see the influence of the independent variable on the dependent variable, as well as to determine the direction of the influence. The following are the results of linear regression testing, which can be seen in Table 3:

Table 3. Linear regression test results

No	Note	Unstandardized Coefficients		Standardized Coefficients Beta	Q	Sig.
		B	Std. Error			
1	Constant	186.671.178.725	141.753.389.156		1,317	0.212
2	Tax (X1)	1,036	0.665	0.401	1,559	0.145
3	Retribution (X2)	-85,617	59,709	-0.369	-1,434	0.177

Dependent Variable: Original Regional Income

Based on the table above, the multiple linear regression equation is obtained as follows:

$$Y = 186,671,178,725 + 1,036X_1 - 85,617X_2 + e$$

Based on the regression equation above, it can be explained as follows: a) The constant (α) is IDR 186,671,178,725,- which means that if there were no regional tax and levy revenues or both variables were considered fixed/constant, then the amount of the Aceh Government's Local Original Income during 2012-2014 would be IDR 186,671,178,725,-. b) The regression coefficient of the independent variable I (X_1), namely regional taxes, is 1,036, meaning that if every increase in regional taxes is one unit, it will increase Local Original Income by Rp. 1,036,000,-. c) The regression coefficient of the independent variable II (X_2), namely regional levies, is -85,617, meaning that if every increase in regional levies is one unit, it will reduce Local Original Income by Rp. 85,617,000,-.

c. Hypothesis test

Hypothesis testing in this research refers to the hypothesis testing design that was formulated in the previous chapter, namely partial and simultaneous hypotheses. The following are the two hypotheses.

1. Partial hypothesis, by determining H01 and Ha1

First hypothesis (H1)

H01: $\beta_1 = 0$; Regional taxes do not affect increasing local original income Ha1: $\beta_1 \neq 0$; Regional taxes affect increasing local original income.

Based on the results of the linear regression testing discussed, it can be seen that the regression coefficient value of the regional tax variable (β_1) is 1,036 (not equal to zero). Thus, accepting Ha1 and rejecting H01 means that regional taxes affect increasing the Aceh Government's original regional income (Local Original Income) during 2012-2014.

Second hypothesis (H2)

H02: $\beta_2 = 0$; Regional levies do not affect increasing local original income. Ha2: $\beta_2 \neq 0$; Regional levies affect increasing local original income.

Based on the results of the linear regression test, it can also be seen that the regression coefficient value of the regional levy variable (β_2) is -85,617, where this value is also not equal to zero. Thus, accepting Ha2 and rejecting H02 means that regional levies affect increasing the Aceh Government's original regional income (Local Original Income) during 2012-2014.

2. Hypothesis simultaneously, by determining H03 and Ha3

Third hypothesis (H3)

H03: $\beta_1 = \beta_2 = 0$; Tax regions and levies simultaneously do not affect increasing local original income.

Ha3: $\beta_i \neq 0 (i = 1, 2)$; Tax regional and regional levies simultaneously influence the increase in local original income.

Based on the explanation of partial hypothesis testing, it can be seen that the two regression coefficient values of the two independent variables used are not equal to zero. Thus, accepting Ha3 and rejecting H03 means that regional taxes and regional levies simultaneously influence the increase in the Aceh Government's original regional income (Local Original Income) during 2012-2014.

To determine the magnitude of the influence of the two independent variables, a coefficient of determination test was carried out, which aims to see the magnitude of the influence of the independent variable on the dependent variable, the test results of which can be seen in table 4 below:

Table 4 Test results for the coefficient of determination

R	R Square	Adjusted R Square	Std. Error of the Estimate
.488a	0.238	0.111	317,224,476

Predictors: (Constant), Regional Levy, Regional Tax

Based on the table above, it can be seen that the value of the coefficient of determination, namely R Square, is 0.238 or 23.8%. This means that regional taxes and regional levies influence the Aceh Government's Local Original Income by 23.8%, while the remaining 76.2% is influenced by other variables not included in this research, such as balancing funds, regional spending, and so on.

Discussion

The Influence of Regional Taxes on the Aceh Government's Local Original Income

Based on the results of research data testing, it can be seen that the regression coefficient value of the regional tax variable is 1.036, and this value is not equal to zero. This means that regional taxes influence the Aceh Government's PAD in a positive direction, where every increase in the realization of regional tax revenues will also increase the Aceh Government's Local Original Income revenues. This can be proven statistically by data on regional tax revenues and Local Original Income of the Aceh Government during 2012-2014, which shows an increase, the details of which can be seen in Table 5 below:

Table 5. Percentage of regional taxes in efforts to increase the Aceh government's local original income presented in thousands of rupiah

Year	Local tax		Total Local Original Income
	Nominal	%	
2012	687,476,816	76.24%	901.720.374
2013	752,846,745	56.80%	1,325,435,089
2014	1,030,679,175	59.54%	1,731,130,838

Source: Processed Data (2016)

Based on the table above, it can be seen that regional tax revenues to the Aceh Government during 2012-2014 showed an increase accompanied by an increase in Local Original Income. In 2012, the contribution of regional taxes to the Aceh Government's Local Original Income was 76.24%, and in 2013 nominally, it showed an increase of IDR 65,369,929,000, but if we look at the contribution, it shows a decrease of 19.44%, which is due to the greater Local Original Income growth rate or not commensurate with the rate of local tax growth. Likewise, in 2014, where the realization of regional tax revenues increased by IDR 277,832,430,000,- with a contribution to regional taxes of 59.54%.

Research result(Asteria, 2015) show that regional taxes have a significant effect on original regional income in regencies/cities in Central Java. Research result(Masyruroh, 2021)v This shows that simultaneously, regional taxes and regional levies have a significant effect on local original income by 96.6%. Partially, regional taxes have a significant positive effect on local original income. Regional taxes are the most significant contribution to Local Original Income sources. Therefore, regional tax management must be able to create an economical, efficient and effective collection system. Local governments must ensure that tax revenues are higher than collection costs. Apart from that, local governments need to maintain the stability of tax revenues(Masyruroh, 2021; Nugroho & Kurnia, 2020). The components of Original Regional Income are regional taxes, regional distribution, separate portions of regional asset management profits and other legitimate Regional Original Income. The higher the regional capacity to produce Local Original Income, the greater the regional discretion to use Local Original Income in accordance with aspirations, needs and development priorities.(Mahmudi & Sallama, 2010). The ability of a region to extract Local Original Income will influence the development of that region. In addition, the more significant the contribution of Local Original Income to the APBD, the smaller the dependence on the central government. Financial sources originating from Local Original Income are more critical than sources originating from outside Local Original Income (Budianto & Alexander, 2017; Rukmana, 2013).

The Influence of Regional Levies on the Aceh Government's Local Original Income

Based on the results of research data testing, it can be seen that the regression coefficient value of the regional levy variable is -85,617, and this value is also not equal to zero. This means that regional levies influence the Aceh Government's Local Original Income in a negative direction, where every increase in the realization of regional levy revenues will also increase the Aceh Government's Local Original Income revenues, and vice versa. Theoretically, this is the opposite because every increase in regional revenue, such as regional levies, should also increase Local Original Income and vice versa. This is due to a decrease in the realization of regional levy revenues in 2014 when the Aceh Government's Local Original Income was increasing.

This can be proven statistically by data on regional retribution and Local Original Income revenues from the Aceh Government during 2012-2014, the details of which can be seen in table 6 below:

Table 6. Percentage of regional levies in efforts to increase the aceh government's local original income presented in thousands of rupiah

Year	Regional Levy	Total Local Original Income
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	Nominal	%	
2012	6,317,974	0.70%	901.720.374
2013	6,346,061	0.48%	1,325,435,089
2014	3,701,216	0.21%	1,731,130,838

Source: Processed Data (2016)

Based on the table above, it can be seen that regional levy revenues to the Aceh Government showed a very significant decline in 2014, namely a decrease of IDR - 2,644,845,000 or -41.68% compared to the previous year. Meanwhile, from the Local Original Income aspect, it actually showed significant growth from 2012 to 2014.

Based on research (Sudarmana & Sudiarta, 2020), the results of the F statistical test show that the regional tax and regional levy variables simultaneously influence the Local Original Income of district/city regional governments in North Sumatra. Referring to Permendagri Number 13 of 2006, Local Original Income consists of regional taxes, regional levies, results of management of separated regions, and other legitimate regional original income. This means that regional taxes and regional levies are variables that influence Local Original Income. Research result (Mikha, 2010) Regional Taxes and Regional Levies in Sleman Regency for the 2003-2007 budget year generally experienced positive growth with fluctuating growth rates, and the highest growth rate for regional taxes occurred in 2004 and 2007, namely 0.41% and 0.32%, whereas The regional levy occurred in 2004, namely 0.95%.

Regional levies are an essential indicator for knowing and evaluating the regional government's financial performance. Regional governments are expected to be more able to explore sources of original regional wealth to meet financing needs. Regional governments are expected to be more able to explore sources of original regional wealth to meet government financing and development needs in their regions, which, of course, will influence regional financial performance (Arnianto & Sati, 2020; Awwaliyah et al., 2019; Azhar, 2021; Iszardani & Hardiningsih, 2021; Rukmana, 2013).

4. Conclusion

Based on the results of the research and discussion regarding the influence of regional taxes and regional levies on the Aceh Government's Local Original Income for the 2012-2014 fiscal year, the researchers can conclude several conclusions, namely as follows: a) There is a simultaneous or joint influence of regional tax and regional levy variables on the Aceh Government's Local Original Income revenues for the 2012-2014 fiscal year, with a magnitude of influence of 23.8%, while the remaining 76.2% is influenced by other variables not included in This research includes balancing funds, regional spending, and so on; b) Partially, regional taxes have a positive effect on the Aceh Government's Local Original Income, where every increase in the realization of regional tax revenues also increases the Local Original Income. Meanwhile, regional levies have a negative effect on the Aceh Government's Local Original Income. The implication of this research is that regional taxes have a partial positive influence on local original income. With the increase in regional tax revenues in each Regency/City in a province, this results in an increase in the amount of local original income revenue each year. So that local governments do not need to be afraid of a decrease in local original income. Based on the conclusions above, researchers can suggest several suggestions, namely as follows: It is recommended to the Aceh Government that an evaluation is needed regarding local revenue (PAD) and special attention is needed to the regional tax aspect because regional taxes are the largest revenue from the total PAD revenue for the Aceh Government. Then it is recommended that future researchers add other variables or change the research method.

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