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THE OPTIMIZATION OF LOCAL TAX REVENUES FOR LOCAL GOVERNMENT WITHIN THE FRAMEWORK OF REGIONAL AUTONOMY

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Abstract. This study aims to analyze the optimization of the local tax revenues of Tegal City, Indonesia, based on ratio analysis and Klassen Typology mapping. The taxes that are a priority for optimizing efforts as a source of local tax revenue in Tegal City are: street lighting tax; the fee for the acquisition of land and building rights (FALBR); land and building tax; and restaurant tax. Based on analysis via the Klassen Typology, the performance of street lighting tax, FALBR, and land and building tax revenues must be maintained, with an increase in the complete and updated potential database and tax collection efficiency due to their high contributions. Meanwhile, restaurant tax is a tax that has been increased and is growing rapidly, and still allows for further enhancement. Although they contribute relatively little, entertainment tax, hotel tax, and parking tax also have great potential, and can be increased further because they have high growth beyond that of local tax revenue.

Keywords: local tax revenues, Klassen typology, local own-source revenue

Reikšminiai žodžiai: vietinės mokesčių pajamos, Klassen tipologija, vietinės pajamos iš savo šaltinių

Introduction

Development in the context of local autonomy is an effort to utilize all of the potential that exists in each region of a country. Therefore, development is more directed

towards the regions, so that the implementation of development is handed over directly to each region. Giving the most autonomy possible to the regions is a way to accelerate the realization of people's welfare through improved services, empowerment, and community participation. The implementation of local autonomy which is focused on the regency and city areas begins with the transfer of many authorities from the central government to local governments (Mahi 2011). The transfer of various authorities in the context of decentralization must, of course, be accompanied by the surrender and transfer of funding. The regency or the city as autonomous regions are expected to be able to finance their expenditure from sources of revenue in their region, without depending on the provincial government, and are given resources to finance their expenditure. According to the Act of the Republic of Indonesia Number 23 of the Year 2014, the most important source of financing is known as local own-source revenues (LOS), the main components of which are revenues obtained from the components of local taxes, local retribution, the yields of the management of separated local assets, and other legitimate original local income.

LOS are legal regional revenues that are managed by the region to support the implementation of regional autonomy. A higher role of LOS in regional income is a reflection of the success of businesses and the level of local capability in financing government administration and development. LOS are used to finance regional development originating from several sources, one of which is taxes. For this reason, each region has its own policies in optimizing tax revenue.

Central and local financial balance is a system of government financing within the framework of a unitary state that includes financial distribution in a proportionate, democratic, fair, and transparent manner by taking into account the potential, conditions, and needs of the region. This is based on the Act of the Republic of Indonesia Number 33 of the Year 2004 concerning Financial Balance between the Central and Local Government. Sources of local income in the Act of the Republic of Indonesia Number 23 of the Year 2014 are local own-source revenues, transfer income, and other legitimate local income. Local own-source revenues are the income that is obtained by the region, which is collected based on regional regulations (themselves based on statutory regulations). Based on the Act of the Republic of Indonesia Number 34 of the Year 2000, local taxes in Indonesia are divided into two forms – namely, the Provincial tax and the Regency or City tax. This distribution is carried out by the authority to impose and collect each type of local tax in the administrative area of the relevant Province or Regency and City.

In practice, since the beginning of the implementation of regional autonomy in Indonesia, local fiscal independence has remained low – as evidenced by the continued dependence of local governments on transfers from the central government. One study on this issue was carried out by Marlissa and Blesia (2018). However, this kind of problem is also faced by other countries such as Albania, as evidenced by the results of research conducted by Kapidani (2018). The challenge for districts and cities in reducing dependence on the central government is how to increase LOS through local tax revenues.

Tegal City has become an autonomous region within the regional autonomy system of Indonesia. One of the local revenues in Tegal City is from the local tax sector. In Tegal

City, local taxes are classified into several types of taxes, including hotel tax, restaurant tax, entertainment tax, advertisement tax, street lighting tax, parking tax, groundwater tax, follow bird nest tax, fees for the acquisition of land and building rights (FALBR), and land and building tax. With so many local tax sources owned by the local government, Tegal City has the opportunity to increase local revenue through local taxes.

The issue of the ability of local governments to increase tax revenue remains interesting in search on their fiscal capacity and independence. There have not been many studies on the ability of local governments to alter overall tax revenue in developing countries, especially not in Indonesia, which has applied the concept of regional autonomy for a long time. Research conducted by Soewardi and Ananda (2015) and Idris (2016) only examines the role of the FALBR on local tax revenue and the constraints faced in tax collection. Research conducted by Nendi, Firdaus, and Riwanto (2019) also only focuses on land and building taxes in reviewing local taxes as part of LSOR. LOSR has an empirically positive effect on regional economic growth, as shown in the results of the study of Aini, Kurnia, and Wibisono (2019). Meanwhile, local taxes make a major contribution to LSOR, so that studies involving the optimization of local taxes are very meaningful in the efforts of regional economic development. Based on research by Badrudin and Siregar (2015), regional autonomy increases capital expenditure and social welfare; while based on the research of Setiawan and Aritenang (2019), LSOR has a positive effect on GRDP. An increase in the degree of regional autonomy is determined by an increase in local tax revenue relative to local government expenditure. Research on optimizing local tax revenue at the regency or city level is no less important than other issues in the topic of regional autonomy. Research on provincial tax revenues has been carried out by, among others, Huda, Hernoko, and Nugraheni (2018); while the issue of central and regional financial relations has been examined by Suhardi, Husni, and Cahyowati (2019).

Based on previous studies, this research is a development on the issue of regional autonomy seen from the perspective of efforts to strengthen local government finances from the side of local tax revenue. This study focuses on the financial issues of the local government as an autonomous region that is the target of regional autonomy. The contribution of this research is to provide solutions for local governments in their efforts to increase local tax revenues by determining the priority of developing local taxes which have the potential to contribute relatively large amounts to local taxes.

Literature Review

Research conducted by Ritonga, Clark, and Wickremasinghe (2012) found that the ability to finance is one important aspect in assessing the real ability of local governments to manage and regulate their functions. Without adequate finances, local governments are not able to regulate their duties and obligations, and must rely on their inherent authority to regulate their households. Conversely, if financial capacity is large, the ability of local governments to manage their households is even greater.

In the modern era, reforming local governments based on the principles of decentralization has become a major priority. This has resulted in many changes in relations be-

tween central and local governments, and changes in the delivery of public services to local communities and business activities (Cheremisin 2018). In the economic and political context, two laws govern regional autonomy: the regional autonomy law and the law on the fiscal balance between the central government and regional governments (Bell 2011). To implement regional autonomy, the process of transferring powers or authorities from the central government to the regional governments through the implementation of decentralization policy naturally requires many supporting factors. However, the transfer of power to the regional level makes the important process of decentralization not easily realized (Isufaj 2014). One of the supporting factors that determine the success of the implementation of regional autonomy is the ability to finance the implementation of the power or authority that a region has, in addition to other factors such as the ability of institutional personnel in the region and local government. Furthermore, the availability of sufficient resources to exercise power will support success in financial autonomy as an implementation of decentralization (Ouali and Boussetta 2017).

Transparent allocation of responsibilities between the central and local levels is essential for efficient decentralization (Alibegović, Slijepčević, and Kordej-De Villa 2014). One concept of decentralization is fiscal decentralization, in addition to political and administrative decentralization (White 2011). Fiscal decentralization considers the extent to which local entities collect taxes as revenues, perform expenses, and rectify imbalances.

An adequate source of income for local governments is very important. Decentralization of revenue as a part of fiscal decentralization can be understood as the extent to which transfers occur on the revenue side of fiscal responsibility given by a higher level of government to the level of government below it. This decentralized revenue includes how much authority a local government has to set and implement policies related to revenue sourced from local taxes. Sources of financing for regions that originate from internal sources are local revenues derived from sources that are managed by the local government itself. This source is the revenue that is collected and handled by the local government from sources of revenue in their jurisdiction (Rabi'u 2016).

In some developing countries, local governments are trying to increase their revenue. Various methods are used by local governments to realize sufficient revenue to support the implementation of regional autonomy. The main objectives of the implementation of regional autonomy are to promote better service delivery by the government and to increase local government accountability (Usman 2002). One effort that can be achieved by an autonomous local government is to increase revenues from local taxes by continuously optimizing existing tax revenues while exploring opportunities and the potential for new local taxes that can be collected.

Bird (2000) revealed several features of local tax. These characteristics are that it is: (i) assessed by the local government; (ii) set at a rate determined by the local government; (iii) collected by the local government; (iv) and that the results of its acquisition go to the local government. The role of local government is very significant in establishing and collecting local taxes.

Local governments can assess and collect various types of local taxes according to their potential. It is possible that local governments have the ability to determine the

types of local taxes that can be collected without intervention from higher levels of government. In order for local governments to have the ability to optimize the collection of local taxes in their jurisdiction, it is important to consider appropriate local taxes to be used as a source of revenue to create efficiency and effectiveness in collecting local taxes. The management and collection of local taxes are expected to be easily conducted by the local government, and to affect only the local community. Tax policy is an instrument that can control and regulate behavior in the economy and local communities. Therefore, local tax policy must play a more active role in economic development that is synergized with other non-tax economic policy instruments (Aničić, Jelić, and Đurović 2016).

According to the Act of the Republic of Indonesia Number 28 of the Year 2009 concerning Local Taxes and Levies, local taxes and levies are an important source of local revenues to finance the implementation of regional government and regional tax policies, also in the context of improving services to the community and local independence. Local taxes are mandatory contributions to regions that are owed by individuals or entities that are coercive based on said Act, with no direct compensation, and that are used to meet the needs of the Region for the prosperity of the people. Regency or city tax authority based on Act of the Republic of Indonesia Number 28 of the Year 2009, consists of: (a) hotel tax; (b) restaurant tax; (c) entertainment tax; (d) advertisement tax; (e) street lighting tax; (f) non-metallic mineral and rock taxes; (g) parking tax; (h) groundwater tax; (i) swallow bird nest tax; (j) rural and urban land and building tax; and (k) fees for the acquisition of land and building rights (FALBR).

Materials and Methods

Some Ratio Concepts of Local Tax Analysis

A number of measures were used in the analysis section of this study. The concept of ratio analyses of this kind has been elucidated in research conducted by Martati, Asniwati, and Suminto (2019). The contribution of local tax revenues was measured by considering the ratio between local tax revenue and local own-source revenue for a particular year. Meanwhile, tax revenue contribution by type was measured by considering the ratio of individual tax revenues to overall local tax revenues.

The effectiveness of local taxes was measured by considering the ratio between the realization and the target of local tax revenues for a particular year. Meanwhile, the tax ratio was measured by considering the ratio between local tax revenues and nominal Gross Regional Domestic Product (GRDP) in a particular year.

Klassen Typology Analysis

In this study, Klassen Typology analysis was used to determine the priority types of taxes that need to be optimized in the context of optimizing future tax revenue. The Klassen Typology analysis tool was initially generally used to find a picture of the pattern and structure of economic growth in each region. The Klassen Typology divides regions

based on two main indicators – regional economic growth and regional income per capita. Furthermore, along with the increasing need for research on regional autonomy, this analysis tool was then used in analyzing the potential of local taxes.

There have been developments in the application of the Klassen typology in previous studies that analyzed local taxes and local own-source revenue, such as those conducted by Al Kautsar (2020) and Wijaya, Darma, and Pusriadi (2020). However, this study further develops the application of the Klassen Typology on local tax mapping and overall analysis, which is adapted to the conditions of the area under study.

Klassen's typology for determining tax types is grouped into four tax groups based on the contribution and growth of tax types. Group I is a tax group that has a tax revenue contribution $\geq$ the benchmark tax revenue, and has tax revenue growth $\geq$ local tax revenue growth. Group I is defined as a tax group that is moving ahead of others, and is growing rapidly. Group II is a tax group that has tax revenue contribution $\geq$ the benchmark tax revenue, but has tax revenue growth $<$ local tax revenue growth. Group II is a tax group that is beginning to move ahead but remains somewhat depressed. Group III is a tax group that has tax revenue contributions $<$ the benchmark tax revenue, but has tax revenue growth $\geq$ local tax revenue growth. Group III is a high potential tax group that can still be increased. Group IV is a tax group that has tax revenue contribution $<$ the benchmark tax revenue, and has tax revenue growth $<$ local tax revenue growth. Group IV is a tax group that has been left behind, and is relatively difficult to increase. Tax revenue growth is calculated using the following formula, which was used in Hodijah's study (2017):

Results and Discussion

Ratio Analysis of Local Taxes

The realization of the local tax revenue of Tegal City, which has increased rapidly since 2010, had an impact on the good performance of local tax revenues. When compared with the tax revenue target, revenue realization always exceeds the target. Therefore, the level of effectiveness will exceed 100%, and is said to be very effective. These results refer to the criteria used in the study by Martati, Asniwaty, and Suminto (2019).

From Table 1, it can be seen that the street lighting tax was the tax with the highest multiplied value of contribution and effectiveness. This was followed by FALBR, land and building tax, restaurant tax, and advertisement tax as the next four largest taxes. The taxes that become priority in the optimization effort as a source of local tax revenue in Tegal City are street lighting tax, FALBR, land and building tax, and restaurant tax. These four types of tax have a contribution of more than 10% to Tegal City's local tax revenue, and have a multiplied value above the value of 1 for contribution and effectiveness. However, street lighting tax, FALBR, and land and building tax have lower tax growth (calculated with an average of growth in the period from 2015–2018) than the local tax growth in Tegal City.

Table 1. *The contribution and effectiveness of local taxes by type based on ranking in Tegal City, based on averages in the 2014–2018 period*

No	Local Tax Type	Contribution (%)	Effectiveness (%)	Contribution x Effectiveness
1	Street Lighting Tax	31.57	108.92	0.344
2	FALBR	21.45	114.71	0.246
3	Land and Building Tax	20.18	104.96	0.212
4	Restaurant Tax	12.56	118.88	0.149
5	Advertisement Tax	5.66	106.48	0.060
6	Entertainment Tax	3.77	104.79	0.039
7	Hotel Tax	3.10	116.64	0.036
8	Parking Tax	1.13	109.92	0.012
9	Groundwater Tax	0.58	95.00	0.006
10	Swallow Bird Nest Tax	0.00	0.00	0.000

Source: Regional Finance Agency of Tegal City (2019), data processed

Therefore, according to the Klassen typology in Table 2, these three types of tax are categorized as moving ahead but remaining depressed, hence contributions and growth tend to be maintained. These types of tax have possibilities for the development of realization which tend to fluctuate. The realization of FALBR revenue during the period from 2011–2018 also tends to fluctuate. The tendencies of FALBR revenues and contribution are similar to the research results of Idris (2016), but different from the results of research by Soewardi and Ananda (2015). Meanwhile, restaurant tax is the only tax that is categorized as moving ahead and growing rapidly.

Local Tax Mapping Results According to the Klassen Typology

The results of local tax mapping according to the Klassen Typology are presented in Table 2. Based on Klassen Typological analysis, restaurant tax – in addition to being categorized as moving ahead and growing rapidly – can still be optimized with consideration to its rapid growth. Meanwhile, street lighting tax, FALBR, and land and building tax are among the tax groups moving ahead but with depressed growth. From the aspect of contribution, land and building tax in Tegal City is included in the developed group. In the context of regional autonomy, this tax revenue has made a major contribution to the LSOR. Research conducted by Nendi, Firdaus, and Riwanto (2019) focuses on land and building tax as a method of increasing the LSOR in regions. On the other hand, entertainment tax, hotel tax, and parking tax are included in the tax group which can still be optimized with high growth so that these taxes can be increased in the future.

Table 2. Analysis of Results for Local Tax Potential According to the Klassen Typology

	Tax revenue growth $\geq$ local tax revenue growth	Tax revenue growth $<$ local tax revenue growth
Tax revenue contribution $\geq$ the benchmark tax revenue contribution	<u><i>Moving ahead and growing rapidly:</i></u> Restaurant tax (12.56%; 39.25%)	<u><i>Moving ahead but remaining depressed:</i></u> Street lighting tax (31.57%; 11.09%) FALBR (21.45%; 9.63%) Land and building tax (20.18%; 6.47%)
Tax revenue contribution $<$ the benchmark tax revenue contribution	<u><i>Potential and can still be increased:</i></u> Entertainment tax (3.77%; 82.19%) Hotel tax (3.10%; 34.62%) Parking tax (1.13%; 76.38%)	<u><i>Left behind and relatively difficult to increase:</i></u> Advertisement tax (5.66%; 12.08%) Groundwater tax (0.58%; –9.08%) Swallow bird nest tax* (0.00%; 0.00%)

Note:

The 12.56% contribution of restaurant tax revenue becomes a benchmark tax revenue contribution with consideration as a contribution that approaches the average contribution.

Tax revenue contribution is the average tax revenue contribution during the period from 2014–2018

Growth rate is the average growth rate for the period from 2015–2018

* Swallow bird nest tax has no potential

The tax groups that are relatively left behind and difficult to increase are advertisement tax and groundwater tax, while swallow bird nest tax has no potential. In general, taxes that have a greater or equal contribution to the benchmark tax contribution and/or have tax growth greater than or equal to local tax growth in Tegal City, measured by the effectiveness ratio, are very effective. This is because their effectiveness is more than 100% – except for groundwater tax, which has an effectiveness level of 95%.

Furthermore, local tax revenues, according to an empirical study by Jumingan and Kasidin (2017), make a majority contribution to LSOR. The results of previous studies – including a study by Hadiyatno et al. (2020) – generally found that local tax revenues consistently contributed significantly to LSOR. An increase in local tax revenues can encourage an increase in LSOR, which in turn will increase its share of local government expenditure. In a study by Ariyanto (2017), Tegal City was one of the regions that had a high share, although with low growth, and was included in quadrant II in mapping the economic potential and regional independence of Indonesia.

Local government can continue to optimize local tax revenue by utilizing the economic potential of the region, which is supported by the advancement of the industrial and service sectors. The growth of the service sector, which is characterized by an increasing number of hotels and restaurants, is supported by the progress of the industrial sector,

and can strengthen the local tax base of the consumption category by increasing the potentials of hotel tax, restaurant tax, entertainment tax, and street lighting tax. Also, developing the business sector via economic development can strengthen the local tax base of the income and business categories by increasing the potential for advertisement tax and parking tax. Meanwhile, in line with economic growth and the increase of income per capita, an increase in people's wealth can strengthen the tax base of the wealth category by increasing the potential for land and building tax and FALBR.

Conclusions

1. Within the framework of regional autonomy, the main effort to achieve an increase in local tax revenues for local government is in prioritizing the types of local tax that can be relied upon. Based on Klassen Typological analysis, the local taxes that can still be increased are restaurant tax, entertainment tax, hotel tax, and parking tax. Meanwhile, local taxes that have a large contribution are maintained, such as street lighting tax, FALBR, and land and building tax.
2. As a suggestion, in the context of increasing the contribution of local tax revenue to local own-source revenue, the effectiveness of tax revenue can be increased through increasing the development of a good, correct, complete, and updated tax potential database, accompanied by an increase in the efficiency of tax collection. Also, a persuasive approach to tax collection, convenience, and good service is needed.
3. With an accurate potential database, the realization of existing tax revenue can also determine tax effectiveness accurately, so the criteria of effectiveness can be used as one of the considerations in the local tax optimization strategy.

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Regioninės autonomijos vietos valdžios pajamų iš vietinių mokesčių optimizavimas

Anotacija

Šiuo tyrimu, remiantis analize ir mokesčių žemėlapių sudarymu, siekiama išanalizuoti vietinių mokesčių pajamų optimizavimą Tegalo mieste Indonezijoje. Taikomi analizės metodai apima vietinių mokesčių santykio analizę ir kartografavimą, pagrįstą Klassen tipologija. Prioritetiniai mokesčiai, siekiant optimizuoti pastangas kaip vietos mokesčių pajamų šaltinį Tegalo mieste, – gatvių apšvietimo mokestis, žemių įsigijimo ir statybos teisių mokestis (FALBR), žemės ir pastatų mokestis bei restoranų mokestis. Remiantis Klassen tipologijos analize, gatvių apšvietimo mokesčio, FALBR, žemės ir pastatų mokesčių pajamos privalo būti išlaikytos, padidėjus pilnai ir atnaujintai potencialiai duomenų bazei ir mokesčių surinkimo efektyvumui dėl didelio indėlio. O restorano mokestis yra mokestis, kuris didinamas ir sparčiai auga. Taip pat pramogų mokestis, viešbučių mokestis ir automobilių stovėjimo aikštelės mokestis, nors ir nėra didelis įnašas, bet vis tiek yra potencialūs mokesčiai, kurie gali būti toliau didinami, nes sparčiai auga viršydami vietos mokesčių pajamas.

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