



## TAX REVENUE AND RETRIBUTION OF SAMARINDA CITY ON LOCAL REVENUE

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### ABSTRACT

*Tax and levy collection is a significant source to support regional improvement. Tax and levy realization contributed an average tax of 114.6% and the realization of retribution contributed an average retribution of 94.83%. Revenue per type of tax is largest by street lighting tax with an average revenue of Rp. 111,202,687,441 and the lowest by billboard tax with an average revenue of Rp. 7,747,613,232. Realization per type of retribution was greatest for the general services retribution with average revenue of Rp. 28,203,392,665 and least for the business services permit retribution with average revenue of Rp. 4,517,555,842. Samarinda City Original Revenue (PAD) in 2020 amounted to Rp. 485,143,157,813 and in 2019 amounted to Rp. 560,679,282,249.*

*Keywords: Local Tax, Local Retribution and Local Revenue*

### INTRODUCTION

Local own-source revenue is the right of the territorial government to be considered as an expansion of the net resource value of local duties, local expenditures, the transportation of local businesses to the executive, and other payments initiated from the legitimate area, which are stipulated by local regulations Law No. 23 of 2014. Government in Article 285 (1), Government Decree No. 58 of 2005 on Regional Financial Management in Article 21 (1) and Minister of Home Affairs Decree No. 13 of 2006 on Regional Financial Management Guidelines in Article 26 paragraph (1) for certain local taxes and fees stipulated in Law No. 28 of 2009 on local taxes and local retributions and their implementation in areas determined by local regulations and local regulations are prohibited from imposing taxes in excess of those stipulated in the legislation consistently. With the Local Government Law No. 23 of 2014 in Article 286 paragraph (2) Regional Regulation (Perda) as the basis for implementation is a mandatory requirement for local governments to calculate taxes, because SKPD is prohibited from collecting taxes other than those specified in the regional regulation (Perda) as stipulated in Article 58 paragraph (1) of Government Regulation No. 58 of 2005. This regulation is also regulated by Minister of Home Affairs Regulation No. 13/2006 on Regional Financial Management Guidelines (Article 128 paragraph 2).

The higher the territorial expenses and levies collected, the higher the underlying provincial revenue. The freedom of the urban regime/community should be seen in how much nearby revenue the urban regime/community gets. Levies and expenditures imposed by public and district authorities to support the costs essential to exercising their freedoms as well as expectations for the local area, for example, working with local offices and foundations, such as in training, welfare, agribusiness, and other areas. Samarinda City is probably the biggest city in East Kalimantan, where various sources of assistance depend on retaliation. From the traveling industry to administrations given by private areas, it is from this money that he will contribute to the original revenue of Samarinda city.

With the enactment of Law No. 34 of October 2000, the ability of regions to finance their expenditure needs has increased because regions can easily adjust their revenues to increase their local tax base and are not overvalued. On the other hand, the absence of regional self-determination on taxation and sanctions will provide certainty to the community and the business world, which in turn will increase public awareness of compliance with tax obligations.

## METHODS

To obtain data and information related to this exploration using information collection techniques directly through the website and so on.

1. Contribution of local taxes to local revenue (PAD)

Contribution per tax type:

$$= \text{Realisasi Per Jenis Pajak} / \text{Realisasi PAD} \times 100\%$$

2. Contribution of local retribution to Local Revenue (PAD)

Contribution per type of Retribution:

$$= \text{Realisasi Per Jenis Kontribusi} / \text{Realisasi PAD} \times 100\%$$

3. Measurement of local tax efficiency:

Effectiveness per Tax Type:

$$= \text{Efektifitas Per Jenis Pajak} / \text{Target Per Jenis Pajak} \times 100\%$$

4. Efficiency measurement of local retribution:

Effectiveness per Retribution Type:

$$= \text{Efektifitas Per Jenis Retribusi} / \text{Target Per Jenis Retribusi} \times 100\%$$

5. Benchmark Effectiveness Score:

**Table 1**  
**Regional Financial Performance Effectiveness Criteria**

Percentage of Financial Performance	Description
Above 100%	Highly Effective
90,01% - 100%	Effective
80,01% - 90%	Effective Enough
60,01% - 80%	Less Effective
Less than 60%	Ineffective

## RESULTS AND DISCUSSION

In the process of collecting taxes and levies, levied by each work unit of the state apparatus, state institutions of Kota Samarinda, BUMN, BUMD and the private sector, relevant and specific regional taxes and levies are imposed. Local taxes are collected by government agencies of Kota Samarinda, offices or service providers as stipulated in local laws and regulations.



**A. Increase/Change of Local Taxes and Levies of Samarinda City in 2019-2020.**

**1. Local Tax Increase/Change**

The following outlines data related to local tax increases/changes based on local tax objectives and achievements, which the author will then discuss again to facilitate understanding:

1. Target and Realization of Hotel Tax (Rp.)

No.	Year	Target	Realization	Difference	Percentage
1	2019	29,000,000,000	34,099,668,350	(5,099,668,350)	117.59
2	2020	18,000,000,000	22,268,183,477	(4,268,183,477)	123.71

2. Target and Realization of Restaurant Tax (Rp.)

No.	Year	Target	Realization	Difference	Percentage
1	2019	61,000,000,000	70,734,847,010	(9,734,847,010)	115.96
2	2020	24,400,000,000	48,403,359,230	(24,003,359,230)	196.90

3. Target and Realization of Entertainment Tax (Rp.)

No.	Year	Target	Realization	Difference	Percentage
1	2019	23,000,000,000	24,952,821,278	(1,952,821,278)	108.49
2	2020	14,950,000,000	10,109,423,734	4,840,576,266	67.62

4. Target and Realization of Billboard Tax (Rp.)

No.	Year	Target	Realization	Difference	Percentage
1	2019	7,350,000,000	7,974,251,701	(624,251,701)	108.49
2	2020	6,580,000,000	7,520,974,764	(940,974,764)	114.30

5. Target and Realization of Street Lighting Tax (Rp.)

No.	Year	Target	Realization	Difference	Percentage
1	2019	110,000,000,000	110,366,395,103	(366,395,103)	100.33
2	2020	96.900.000.000	112,038,979,780	(15,138,979,780)	115.62

6. Target and Realization of Parking Tax (Rp.)

No.	Year	Target	Realization	Difference	Percentage
1	2019	9,550,000,000	10,010,995,904	(460,995,904)	104.83
2	2020	6,500,000,000	6,445,863,062	54,136,938	99.17

### 7. Target and Realization of Land and Building Tax (Rp.)

No.	Year	Target	Realization	Difference	Percentage
1	2019	39,831,290,854	46,196,018,336	(6,364,727,482)	115.98
2	2020	38,326,000,000	44,529,055,431	(6,203,055,431)	116.18

## 2. Increase/Change of Local Retribution

The following outlines data related to the increase/change in local retribution based on the objectives and achievements of local retribution:

### 1. Realization of General Services (Rp.)

No.	Year	Target	Realization	Difference	Percentage
1	2019	26,434,340,000	30,435,454,009	(4,001,114,009)	115.14
2	2020	23,491,280,000	25,971,331,322	(2,480,051,322)	110.56

### 2. Realization of Business Services (Rp.)

No.	Year	Target	Realization	Difference	Percentage
1	2019	5,806,547,373	5,512,607,232	293,940,141	94.94
2	2020	4,100,244,000	3,522,504,452	577,739,548	85.91

### 3. Specific License Retribution (Rp.)

No.	Year	Target	Realization	Difference	Percentage
1	2019	21,130,000,000	13,732,697,689	7,397,302,311	64.99
2	2020	13,625,005,000	13,277,660,540	347,344,460	97.45

## 3. Increase/Change in Original Regional Revenue (PAD) of Kota Samarinda

The following is an overview in tabular form of the increase/change in Regional Origin based on the performance and target of Regional Original Revenue:

No.	Year	Target	Realization	Percentage
1	2019	500,991,118,323	560,679,282,249	111.91
2	2020	392,727,879,000	485,143,157,813	123.53



**B. Calculation results, tabulation, contribution of local taxes to local revenue (PAD) of Samarinda city in 2019-2020.**

a. Hotel Tax Contribution

No.	Year	Tax Realization	PAD Realization	Contribution
1	2019	IDR 34,099,668,350	IDR 560,679,282,249	6.08
2	2020	IDR 22,268,183,477	Rp. 485,143,157,813	4.59

b. Restaurant Tax Contribution

No.	Year	Tax Realization	PAD Realization	Contribution
1	2019	IDR 70,734,847,010	IDR 560,679,282,249	12.61
2	2020	IDR 48,403,359,230	Rp. 485,143,157,813	9.97

c. Entertainment Tax Contribution

No.	Year	Tax Realization	PAD Realization	Contribution
1	2019	Rp. 24,952,821,278	IDR 560,679,282,249	4.45
2	2020	Rp. 10,109,423,734	Rp. 485,143,157,813	2.08

d. Contribution of Billboard Tax

No.	Year	Tax Realization	PAD Realization	Contribution
1	2019	Rp. 7,974,251,701	Rp. 560,679,282,249	1.42
2	2020	IDR 7,520,974,764	Rp. 485,143,157,813	1.55

e. Street Lighting Tax Contribution

No.	Year	Tax Realization	PAD Realization	Contribution
1	2019	IDR 110,366,395,103	IDR 560,679,282,249	19.68
2	2020	IDR 112,038,979,780	Rp. 485,143,157,813	23.09

f. Parking Tax Contribution

No.	Year	Tax Realization	PAD Realization	Contribution
1	2019	Rp. 10,010,995,904	IDR 560,679,282,249	1.78
2	2020	Rp. 6,445,863,062	Rp. 485,143,157,813	1.32

g. Land and Building Tax Contribution

No.	Year	Tax Realization	PAD Realization	Contribution
1	2019	Rp. 46,196,018,336	IDR 560,679,282,249	8.23
2	2020	IDR 44,529,055,431	Rp. 485,143,157,813	9.17

**C. Calculation results, tabulation, contribution of local retribution to local own-source revenue (PAD) of Samarinda city in 2019-2020.**

a. Effectiveness Contribution of General Services Retribution

No.	Year	Retribution Realization	PAD Realization	Contribution
1	2019	IDR 30,435,454,009	IDR 560,679,282,249	5.42
2	2020	Rp. 25,971,331,322	Rp. 485,143,157,813	5.35

b. Contribution to the Effectiveness of Business Services Retribution

No.	Year	Retribution Realization	PAD Realization	Contribution
1	2019	Rp. 5,512,607,232	IDR 560,679,282,249	0.98
2	2020	IDR 3,522,504,452	Rp. 485,143,157,813	0.72

c. Contribution of Specific Licenses Retribution

No.	Year	Retribution Realization	PAD Realization	Contribution
1	2019	Rp. 13,732,697,689	IDR 560,679,282,249	2.44
2	2020	IDR 13,277,660,540	Rp. 485,143,157,813	2.73

**D. Calculation, list, influence of each local income tax by region (PAD) of Samarinda city in 2019-2020.**

a. Hotel Tax Effectiveness

No.	Year	Target	Realization	Effectiveness
1	2019	IDR 29,000,000,000	IDR 34,099,668,350	117.59
2	2020	IDR 18,000,000,000	IDR 22,268,183,477	123.71

b. Effectiveness of Restaurant Tax

No.	Year	Target	Realization	Effectiveness
1	2019	IDR 61,000,000,000	IDR 70,734,847,010	115.96
2	2020	IDR 24,400,000,000	IDR 48,403,359,230	196.90

c. Entertainment Tax Effectiveness

No.	Year	Target	Realization	Effectiveness
1	2019	IDR 23,000,000,000	Rp.24,952,821,278	108.49
2	2020	IDR 14,950,000,000	Rp. 10,109,423,734	67.62

d. Effectiveness of Billboard Tax

No.	Year	Target	Realization	Effectiveness
1	2019	IDR 7,350,000,000	Rp. 7,974,251,701	108.49
2	2020	IDR 6,580,000,000	IDR 7,520,974,764	114.30

e. Street Lighting Tax Effectiveness

No.	Year	Target	Realization	Effectiveness
1	2019	IDR 110,000,000,000	IDR 110,366,395,103	100.33
2	2020	Rp. 96,900,000,000	IDR 112,038,979,780	115.62

f. Parking Tax Effectiveness

No.	Year	Target	Realization	Effectiveness
1	2019	IDR 9,550,000,000	Rp. 10,010,995,904	104.83
2	2020	IDR 6,500,000,000	Rp. 6,445,863,062	99.17

g. Land and Building Tax Effectiveness

No.	Year	Target	Realization	Effectiveness
1	2019	Rp. 39,831,290,854	Rp. 46,196,018,336	115.98
2	2020	IDR 38,326,000,000	IDR 44,529,055,431	116.18

**E. Calculation, list, influence of each local revenue levy by region (PAD) of Samarinda city in 2019-2020.**

a. Effectiveness of Public Services

No.	Year	Target	Realization	Effectiveness
1	2019	IDR 26,434,340,000	Rp. 30,435,454,009	115.14
2	2020	IDR 23,491,280,000	Rp. 25,971,331,322	110.56

**b. Effectiveness of Business Services**

No.	Year	Target	Realization	Effectiveness
1	2019	Rp. 5,806,547,373	Rp. 5,512,607,232	94.94
2	2020	IDR 4,100,244,000	IDR 3,522,504,452	85.91

**c. Effectiveness of Specific Licenses Retribution**

No.	Year	Target	Realization	Effectiveness
1	2019	IDR 21,130,000,000	Rp. 13,732,697,689	64.99
2	2020	IDR 13,625,005,000	IDR 13,277,660,540	97.45

**F. Efficiency criteria for local taxes and levies**

The efficiency score is measured by the criteria for assessing the effectiveness of budget implementation in the following table:

**Table 2**

**Regional Financial Performance Effectiveness Criteria**

Percentage of Financial Performance	Description
Above 100%	Highly Effective
90,01% - 100%	Effective
80,01% - 90%	Effective Enough
60,01% - 80%	Less Effective
Less than 60%	Ineffective

**Types of local taxes**

**a. Hotel Tax Effectiveness**

No.	Year	Effectiveness	Description
1	2019	117.59	Highly Effective
2	2020	123.71	Highly Effective

**b. Effectiveness of Restaurant Tax**

No.	Year	Effectiveness	Description
1	2019	115.96	Highly Effective
2	2020	196.90	Highly Effective





c. Entertainment Tax Effectiveness

No.	Year	Effectiveness	Description
1	2019	108.49	Highly Effective
2	2020	67.62	Less Effective

d. Effectiveness of Billboard Tax

No.	Year	Effectiveness	Description
1	2019	108.49	Highly Effective
2	2020	114.30	Highly Effective

e. Street Lighting Tax Effectiveness

No.	Year	Effectiveness	Description
1	2019	100.33	Highly Effective
2	2020	115.62	Highly Effective

f. Parking Tax Effectiveness

No.	Year	Effectiveness	Description
1	2019	104.83	Highly Effective
2	2020	99.17	Effective

g. Land and Building Tax Effectiveness

No.	Year	Effectiveness	Description
1	2019	115.98	Highly Effective
2	2020	116.18	Highly Effective

**Types of Local Retribution**

a. Effectiveness of General Services Retribution

No.	Year	Effectiveness	Description
1	2019	115.14	Highly Effective
2	2020	110.56	Highly Effective



b. Effectiveness of Business Services Retribution

No.	Year	Effectiveness	Description
1	2019	94.94	Effective
2	2020	85.91	Effective Enough

c. Effectiveness of Specific Licenses Retribution

No.	Year	Effectiveness	Description
1	2019	64.99	Less Effective
2	2020	97.45	Effective

**CONCLUSIONS**

Looking at the results reviewed above, Samarinda city's own-source revenue (PAD) has decreased during the 2019 to 2020 fiscal year range. Samarinda city's own-source revenue (PAD) was low in 2020 at Rp. 485,143,157,813, and in 2019 at Rp. 560,679,282,249. However, in terms of the performance of local principal payments (PAD), Samarinda City is different because it has the best presentation rate in 2020 of 123.53%, while the efficiency in 2019 was only 111.91%.

The contribution of each local tax from 2019 to 2020 is very different. The largest local tax contribution is from street lighting tax and the second is restaurant tax. The lighting tax in 2019-2020 contributed an average of 21.38% per year. Meanwhile, the restaurant tax rate is much lower, averaging 11.29% per year. Meanwhile, other local levy sources are still relatively small commitments.

The contribution of each region to local own-source revenue (PAD) from 2019 to 2020 is very different. The largest contributor by region to the increase in own-source revenue is general service fees, followed by specific license fees, and finally business service fees. General service tariffs for the 2019-2020 period provide a normal commitment of 5.38%/year. While for several types of licensing fees the average rate is 2.58%/year, in the end the average business service fee is only 0.85%/year.

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