

Allowing Tax Rate Adjustment to Increase Local Original Income

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Abstract: *This study aims to analyze the impact of adjusting local tax rates on PAD with the emergence of UU no. 11 of 2020 Article 114 which states that central government can intervene in regional tax policies. This research method is quantitative-descriptive with primary data from BAPENDA Malang City. Data processing uses formula approach to obtain potential projections, targets, realization for this year and following years. The results show that PPJ rates are estimated to increase by 10%, the same as the maximum limit in UU no. 34 of 2000. Furthermore, these results were increased to optimal level, where the potential revenue and local tax target for Malang City in 2022 with moderate economic growth were IDR 835,835,006,350.69 and IDR 831,655,831,318.94, respectively.*

Keywords: *Rates Adjustment, Potential Projection, Target Projection*

INTRODUCTION

Tax is a part important from Budget State Revenue and Expenditure (APBN) in implementation of National Development (Agustina, E. 2020). Various effort done For reach optimization best from this country's revenue , such as through Constitution Harmonization Regulation Taxation (HPP Law). The HPP Law is a structural reform whose basis is to form system fair , healthy , effective and accountable taxation (Hesty Utami N, Ismail T 2022). The existence of the HPP Law has an impact significant for taxation in Indonesia, which includes felt by the region . In line with change said , various polemics and issues participate emerging , one of them related with authority government center to government area in affairs taxes and levies area . In the Job Creation Law Work Article 156A regarding Policy Related National Fiscal with Taxes and Levies , stated that government center allowed do adjustment to policy taxes and levies set by the government area .

Authority adjustments owned by the government center mean to can change rates tax area and levies area with determination applicable rates in a way national , supervise and evaluate design regulation area about tax area and levies area Shandy NAR, Wardhana AFG (2022). As for the research from Arifin, Ayodhya , Ma'ruf (2022) shows that adjustment Can just applied government center with lower rates tax the original area set in limit maximum according to Law no. 28 of 2009, however it will be create turmoil term short for reception tax area in the form of decline Rahman ANA, Firdausa AA, Efhaes M 2022.

Adjustment rates tax area and/ or retribution run with review project strategic national by the Ministry of Finance moreover first , then determined type taxes and/ or the retribution that will be customized , size adjustment , start validity , term the time , and area its implementation (Peraturan Pemerintah Republik Indonesia Nomor 10 Tahun 2021. 2021) . Reviews carried out by the government center consider four thing , namely reception taxes and/ or retribution area in five years last in the area concerned , the impact to fiscal national and regional , urgency determination rates , capacity fiscal areas , and incentives fiscal which has been accepted .

Before rule provision authority government center to adjustment rates tax area created , some area Already Once do adjustment rates tax their respective regions . The city of South Tangerang invites adjustment rates on February 26, 2020 which includes Tax Rates Movie Watch for price sign enter until with Rp. 50,000 is 10% and Tax Rate Entertainment Movie Watch for price sign entry above Rp . 50,000 is 15%, where initially only there is One Tax Rate Entertainment Movie Watches by 15%. Adjustment This needed use support development and independence areas stated in Tangerang City Regional Regulation No. 1 of 2020 concerning Change Thirdly , Regional Regulation No. 7 of 2010 concerning Regional Tax . In the same year through Padang City Regional Regulation No. 5 of 2020 Concerning Changes to Regional Regulations Number 2 of 2011 Concerning Groundwater Tax , Padang City Regional Government is aware The determination of the Raw Water Price set in 2017 resulted in increase high and burdensome taxes perpetrator business . For that , happened adjustment rates groundwater tax from 20% to 10%. In general general , policy adjustment This expected become tool For support convenience investing and growth industry with Meaning acceleration implementation of strategic programs national Rahman ANA, Firdaus AA, Efhaes M 2022.

According to Directorate General Balance Finance (DJPK) as of March 26, 2022, Malang City received realization Regional Original Income (PAD) 557.83 Billion Rupiah throughout 2021 or equivalent with 1.4% of PAD throughout the province East Postur APBD Kota Malang Tahun 2021Java . Income the consists of from four composition including taxes area , retribution area , results management riches separated areas , and other legitimate PAD . Taxes area as contributor main PAD that contributes by 75% of amount overall .

Magnitude percentage tax area the supported by many type tax areas collected by the Malang City Government , namely Hotel Tax ; Tax Restaurant ; Tax Entertainment , such as film shows and performances art ; Tax Advertising ; Tax Parking ; Groundwater Tax ; and Land Tax Street Lighting . However , there was decline realization tax area , especially Tax Street Lighting (PPJ) since 2019. Tax the is component the biggest third in tax area , but experience A little setback in 2019 which according to study (Triarda R, Damayanti R 2021) , PPJ realization was only 80.35% compared to previous years previously touched 100% figure . Less stagnation Good This become

the right reason for government For start implement policy adjustment rates tax area use increase return level realization of PPJ (Triarda R, Damayanti R 2021) .

Rosa, Sovita , and Abdilla's (2020) research aims For know effectiveness , efficiency and contribution tax area as well as retribution area towards PAD in Bukittinggi City which includes including Tax Street Lighting (PPJ). The method study This is study descriptive quantitative and using secondary data in the form of time series data obtained from the Management Service Regional Finance and Assets (DPKAD). Research This conclude that tax lighting road is tax with estimate realization potential highest acceptance together with Hotel tax and BPHTB in 2020 in Bukittinggi City (Rosa Y del, Sovita I, Abdilla M. 2020) .

With existence studies the introduction that has been done by several researcher previously , differences the results obtained as well as existence issue authority government center to policy taxes and levies area since publication Constitution Harmonization Taxation , then researcher interested For analyze impact on adjustment rates tax towards PAD. The purpose of from study This is For analyze adjustment rates tax areas in Malang City and their impacts to improvement income original areas in Malang City.

METHOD

Study This conducted at the Regional Revenue Agency (BAPENDA) of Malang City. Method research used in research This is method study quantitative with approach descriptive data that analyzes primary data from BAPENDA Malang City. The data is in the form of realization all over type tax Malang City area to with Month December The year 2021 is used for see influence adjustment rates tax to Local Original Income (PAD). Malang City is object study because the PAD of Malang City contributes significant numbers For PAD value in general overall in the Province East Java . Research quantitative descriptive used For describe , explain , or to summarize various conditions , situations , phenomena , or various variable study according to incident as there is something that can photographed , interviewed , observed , and what can be expressed through ingredients documentary (Sekaran U, Bougie R. 2017). Approach descriptive made For get explanatory data topics of interest or character a objects , events , or situation . For Next Can used in determination policy increase or decline PPJ rates , necessary done estimate final PPJ realization 2021 at once determination potential and targets of PPJ in 2022. Research impact various policy to income original area will implemented in a way gradually during three stage in sequence :

1. Stage First : Tax Rate Adjustment to Locally-generated revenue

Researcher estimate adjustment PPJ rates , potential , targets and realization in the year this and the year next .

2. Stage Second : Potential Change Local Original Income above Regional Tax

Researcher analyze the realization data tax Malang City area in 2021 and design projection tax potential and targets Malang City area in 2022 until 2024 for analyze potential changes in PAD above tax area .

3. Stage Third : Potential Change Local Original Income above Regional Retribution

Researcher analyze the realization data retribution Malang City area in 2021 and design projection potential and target of retribution Malang City area in 2022 until 2024 for analyze potential changes in PAD above retribution area .

4. Stage Fourth : Optimization Strategy Locally-generated revenue

Based on development of research models in three stages previously , researchers will do analysis more carry on For formulate PAD optimization strategies .

RESULT

Impact of Regional Tax Rate Adjustments in Malang City

Estimate Potential Post Regional Tax Regional Tax Rate Adjustment

Calculation potential tax area For 2021 to 2022 using same formula with calculation potential 2021, only just mark realization from year previously taken from mark potential moderate year previously (which was considered is realization). Determination of tax targets area in general No The same with its potential or tend more low from potential . Therefore that , for get tax target area year certain , besides notice potential tax area the year in question , target calculations must also be notice factors opportunities and obstacles so that targeted value later No *overestimate* or *underestimate* .

For 2022 , potential tax area scenario 1 (pessimistic) obtain mark potential amounting to Rp. 831.80 billion , scenario 2 (moderate) obtained mark potential amounting to IDR 835.84 billion , and in skenario 3 (optimistic), the value its potential is Rp. 839.87 billion .

No.	Jenis Pajak Daerah	Proyeksi Realisasi 2021	Potensi 2022		
			Skenario 1 (g=3%)	Skenario 2 (g=3,5%)	Skenario 3 (g=4%)
1	Pajak Hotel	Rp 96.947.500.000,00	Rp 99.855.925.000,00	Rp 100.340.662.500,00	Rp 100.825.400.000,00
2	Pajak Restoran	Rp 158.080.000.000,00	Rp 162.822.400.000,00	Rp 163.612.800.000,00	Rp 164.403.200.000,00
3	Pajak Hiburan	Rp 24.700.000.000,00	Rp 25.441.000.000,00	Rp 25.564.500.000,00	Rp 25.688.000.000,00
4	Pajak Reklame	Rp 43.225.000.000,00	Rp 44.521.750.000,00	Rp 44.737.875.000,00	Rp 44.954.000.000,00
5	Pajak Penerangan Jalan	Rp 122.625.000.000,00	Rp 126.303.750.000,00	Rp 126.916.875.000,00	Rp 127.530.000.000,00
6	Pajak Parkir	Rp 12.350.000.000,00	Rp 12.720.500.000,00	Rp 12.782.250.000,00	Rp 12.844.000.000,00
7	Pajak Air Bawah Tanah	Rp 1.852.500.000,00	Rp 1.908.075.000,00	Rp 1.917.337.500,00	Rp 1.926.600.000,00
8	Pajak Bumi dan Bangunan Perkotaan	Rp 88.440.054.445,11	Rp 91.093.256.078,47	Rp 91.535.456.350,69	Rp 91.977.656.622,92
9	Pajak Bea Perolehan Hak Atas Tanah (BPHTB)	Rp 259.350.000.000,00	Rp 267.130.500.000,00	Rp 268.427.250.000,00	Rp 269.724.000.000,00
TOTAL PAJAK DAERAH		Rp 807.570.054.445,11	Rp 831.797.156.078,47	Rp 835.835.006.350,69	Rp 839.872.856.622,92

Proyeksi Potensi Pajak Daerah Kota Malang Tahun 2022

Estimated Regional Tax Targets Post Regional Tax Rate Adjustment

In tax target determination Malang City area , both scenario 1, scenario 2, and scenario 3, each divided become three scenario , namely scenario pessimistic with tax target Malang City area is 30% of mark potential , then scenario moderate with tax target value area is by 35% of mark potential , and finally scenario optimistic , namely the target value is by 40% of mark potential . From Table 5, with use 2 part scenario moderate (35%), target tax value area 2022 post adjustment rates tax area obtained amounting to Rp831.66 billion .

No.	Jenis Pajak Daerah	Skenario 1 (g= 3%)		
		Pesimis = 30%	Moderat = 35%	Optimis = 40%
1	Pajak Hotel	Rp 99.306.717.412,50	Rp 99.356.645.375,00	Rp 99.406.573.337,50
2	Pajak Restoran	Rp 161.926.876.800,00	Rp 162.008.288.000,00	Rp 162.089.699.200,00
3	Pajak Hiburan	Rp 25.301.074.500,00	Rp 25.313.795.000,00	Rp 25.326.515.500,00
4	Pajak Reklame	Rp 44.276.880.375,00	Rp 44.299.141.250,00	Rp 44.321.402.125,00
5	Pajak Penerangan Jalan	Rp 125.609.079.375,00	Rp 125.672.231.250,00	Rp 125.735.383.125,00
6	Pajak Parkir	Rp 12.650.537.250,00	Rp 12.656.897.500,00	Rp 12.663.257.750,00
7	Pajak Air Bawah Tanah	Rp 1.897.580.587,50	Rp 1.898.534.625,00	Rp 1.899.488.662,50
8	Pajak Bumi dan Bangunan Perkotaan	Rp 90.592.243.170,03	Rp 90.637.789.798,07	Rp 90.683.336.426,11
9	Pajak Bea Perolehan Hak Atas Tanah (BPHTB)	Rp 265.661.282.250,00	Rp 265.794.847.500,00	Rp 265.928.412.750,00
TOTAL PAJAK DAERAH		Rp 827.222.271.720,03	Rp 827.638.170.298,07	Rp 828.054.068.876,11

Proyeksi Target Pajak Daerah Kota Malang Tahun 2022 - Skenario 1

No.	Jenis Pajak Daerah	Skenario 2 (g=3,5%)		
		Pesimis = 30%	Moderat = 35%	Optimis = 40%
1	Pajak Hotel	Rp 99.788.788.856,25	Rp 99.838.959.187,50	Rp 99.889.129.518,75
2	Pajak Restoran	Rp 162.712.929.600,00	Rp 162.794.736.000,00	Rp 162.876.542.400,00
3	Pajak Hiburan	Rp 25.423.895.250,00	Rp 25.436.677.500,00	Rp 25.449.459.750,00
4	Pajak Reklame	Rp 44.491.816.687,50	Rp 44.514.185.625,00	Rp 44.536.554.562,50
5	Pajak Penerangan Jalan	Rp 126.218.832.187,50	Rp 126.282.290.625,00	Rp 126.345.749.062,50
6	Pajak Parkir	Rp 12.711.947.625,00	Rp 12.718.338.750,00	Rp 12.724.729.875,00
7	Pajak Air Bawah Tanah	Rp 1.906.792.143,75	Rp 1.907.750.812,50	Rp 1.908.709.481,25
8	Pajak Bumi dan Bangunan Perkotaan	Rp 91.032.011.340,76	Rp 91.077.779.068,94	Rp 91.123.546.797,11
9	Pajak Bea Perolehan Hak Atas Tanah (BPHTB)	Rp 266.950.900.125,00	Rp 267.085.113.750,00	Rp 267.219.327.375,00
TOTAL PAJAK DAERAH		Rp 831.237.913.815,76	Rp 831.655.831.318,94	Rp 832.073.748.822,11

Proyeksi Target Pajak Daerah Kota Malang Tahun 2022 - Skenario 2

No.	Jenis Pajak Daerah	Skenario 3 (g=4%)		
		Pesimis = 30%	Moderat = 35%	Optimis = 40%
1	Pajak Hotel	Rp 100.270.860.300,00	Rp 100.321.273.000,00	Rp 100.371.685.700,00
2	Pajak Restoran	Rp 163.498.982.400,00	Rp 163.581.184.000,00	Rp 163.663.385.600,00
3	Pajak Hiburan	Rp 25.546.716.000,00	Rp 25.559.560.000,00	Rp 25.572.404.000,00
4	Pajak Reklame	Rp 44.706.753.000,00	Rp 44.729.230.000,00	Rp 44.751.707.000,00
5	Pajak Penerangan Jalan	Rp 126.828.585.000,00	Rp 126.892.350.000,00	Rp 126.956.115.000,00
6	Pajak Parkir	Rp 12.773.358.000,00	Rp 12.779.780.000,00	Rp 12.786.202.000,00
7	Pajak Air Bawah Tanah	Rp 1.916.003.700,00	Rp 1.916.967.000,00	Rp 1.917.930.300,00
8	Pajak Bumi dan Bangunan Perkotaan	Rp 91.471.779.511,49	Rp 91.517.768.339,80	Rp 91.563.757.168,11
9	Pajak Bea Perolehan Hak Atas Tanah (BPHTB)	Rp 268.240.518.000,00	Rp 268.375.380.000,00	Rp 268.510.242.000,00
TOTAL PAJAK DAERAH		Rp 835.253.555.911,49	Rp 835.673.492.339,80	Rp 836.093.428.768,11

Malang City Regional Tax Target Projection for 2022 - Scenario 3

DISCUSSION

Latest Regional Taxes and Regional Original Income (PAD) of Malang City

For can to organize autonomy optimal area , funds become matter important enough required . Autonomy area give freedom to each government area For look after affairs their respective regions , including demand collection tax area and levies area in a way wise For add income the area (Paramitha AA. 2021) , (Ernita D 2021) .

Effectiveness Regional Tax

The existence of the Covid- 19 pandemic has make a number of regions in Indonesia in general and in the city of Malang in particular must lost potential PAD sources , especially tax area as source main PAD (Taib Z, Tavi S 2020).. Malang City must lost a number of potential PAD sources , especially tax area as source main Because pandemic that has an impact on disability Lots sector business For operating . This is result in No can collected a number of type tax area optimally . However , on the other hand , PPJ is one of the example tax capable endure in aspect his acceptance due to use electricity by some public felt still stable even tend increase with existence policy in the form of *work from home* and *stay at home* .

Estimate PPJ realization at the end 2021 , the determination PPJ potential and targets up to 2022 is necessary done For determine policy increase or decline PPJ rates . Calculation estimate This arranged based on primary data obtained from BAPENDA Malang City. The formula used in calculation projection realization tax area 2021 is “ *Estimated Value Realization 2021 = Realization Quarter IV x Growth Economy* ”. The table below This is all over type tax Malang City area based on primary data realization until with Second Quarter of 2021.

No.	Jenis Pajak Daerah	Anggaran 2021	Realisasi Januari-Juni 2021
1	Pajak Hotel	Rp 78.500.000.000,00	Rp 11.593.952.255,34
2	Pajak Restoran	Rp 128.000.000.000,00	Rp 29.507.079.931,41
3	Pajak Hiburan	Rp 20.000.000.000,00	Rp 1.053.564.901,00
4	Pajak Reklame	Rp 35.000.000.000,00	Rp 15.617.140.866,50
5	Pajak Penerangan Jalan	Rp 75.000.000.000,00	Rp 28.906.296.710,37
6	Pajak Parkir	Rp 10.000.000.000,00	Rp 2.497.718.071,75
7	Pajak Air Tanah	Rp 1.500.000.000,00	Rp 507.912.809,12
8	Pajak Bumi dan Bangunan Perkotaan	Rp 71.611.380.117,50	Rp 27.640.123.267,00
9	Pajak Bea Perolehan Hak Atas Tanah (BPHTB)	Rp 210.000.000.000,00	Rp 62.089.791.319,00
TOTAL PAJAK DAERAH		Rp 629.611.380.117,50	Rp 179.413.580.131,49

**Realisasi Pajak Daerah Kota Malang Tahun 2021
(sampai dengan Triwulan II)**

From the value realization 2021 (until with Quarter II) in the table above , the value potential tax Malang City area in 2021 then counted For to be continued tax target preparation area . Formula For count potential tax area 2021 is “ *Potential Regional Tax (2021) = Realization (2021)* ”

x Growth Economy ". Growth economy become indicator the occurrence achievement development and become indication on ability activity economy in range time certain in increase income in society (Pratama NRNS, Utama MS 2019) . Growth rate economy used is the average growth economy in Malang City for 5 or 10 years Lastly . Based on type growth economy , projections potential tax Malang City area is divided into become three scenario that is scenario 1 with growth economy by 3% (pessimistic), scenario 2 with growth economy by 3.5% (moderate) and scenario 3 with growth economy by 4% (optimistic). As base consideration , growth Malang City's economy plummeted to around 3% figure since Covid-19 pandemic , it is assumed range growth the economy is almost The same with period previously in 2020. Potential tax area 2021 scenario 1 obtains mark potential amounting to IDR 804.42 billion , scenario 2 amounting to IDR 807.57 billion , and scenario 3 amounting to IDR 810.72 billion .

No.	Jenis Pajak Daerah	Potensi 2021		
		Skenario 1 (g= 3%)	Skenario 2 (g=3,5%)	Skenario 3 (g=4%)
1	Pajak Hotel	Rp 96.555.000.000,00	Rp 96.947.500.000,00	Rp 97.340.000.000,00
2	Pajak Restoran	Rp 157.440.000.000,00	Rp 158.080.000.000,00	Rp 158.720.000.000,00
3	Pajak Hiburan	Rp 24.600.000.000,00	Rp 24.700.000.000,00	Rp 24.800.000.000,00
4	Pajak Reklame	Rp 43.050.000.000,00	Rp 43.225.000.000,00	Rp 43.400.000.000,00
5	Pajak Penerangan Jalan	Rp 122.250.000.000,00	Rp 122.625.000.000,00	Rp 123.000.000.000,00
6	Pajak Parkir	Rp 12.300.000.000,00	Rp 12.350.000.000,00	Rp 12.400.000.000,00
7	Pajak Air Tanah	Rp 1.845.000.000,00	Rp 1.852.500.000,00	Rp 1.860.000.000,00
8	Pajak Bumi dan Bangunan Perkotaan	Rp 88.081.997.544,53	Rp 88.440.054.445,11	Rp 88.798.111.345,70
9	Pajak Bea Perolehan Hak Atas Tanah (BPHTB)	Rp 258.300.000.000,00	Rp 259.350.000.000,00	Rp 260.400.000.000,00
TOTAL PAJAK DAERAH		Rp 804.421.997.544,53	Rp 807.570.054.445,11	Rp 810.718.111.345,70

Proyeksi Potensi Pajak Daerah Kota Malang Tahun 2021

Determining targets for each type tax area No the same , namely notice opportunities and obstacles . Tax target formula area in a way general " *Regional Tax Target (year x) = Potential Regional Tax (year x) x Percentage Weight* ". Determination of tax targets area consider a number of indicators , such as indicator economy , rate growth tax area , uncollectible receivables tax area (Puspita AF 2016). Things that influence the achievement of targets from its potential , in matter This factor obstacles , accommodated in form weight percentage achievement potential .

Percentage weight shared become three value , namely For obstacle low (optimistic), obstacles moderate and obstacles high (pessimistic). In the end , it will obtained tax target value area with nine mark consists of from 3 scenarios (based on assumption growth economy used) where each scenario the shared Again into 3 scenarios pessimistic , moderate , and optimistic based on height low obstacle according to each type tax area . Pessimistic figures (obstacles high), moderate (obstacles moderate), and optimistic (obstacles low) proxied from growth from each type / tax item area in year y and year previously (y –1). The more tall obstacles , increasingly small percentage achievement its potential and vice versa .

Next , the results tax target calculation Malang City area in 2021 in Table 3, where from third calculation , tax target selected areas of Malang City is calculations that use scenario 2 based on

assumption growth economy at the level moderate , namely with mark by 35% of mark potential

No.	Jenis Pajak Daerah	Skenario 2 (g=3,5%)		
		Pesimis = 30%	Moderat = 35%	Optimis = 40%
1	Pajak Hotel	Rp 92.584.862.500,00	Rp 93.069.600.000,00	Rp 93.554.337.500,00
2	Pajak Restoran	Rp 150.966.400.000,00	Rp 151.756.800.000,00	Rp 152.547.200.000,00
3	Pajak Hiburan	Rp 23.588.500.000,00	Rp 23.712.000.000,00	Rp 23.835.500.000,00
4	Pajak Reklame	Rp 41.279.875.000,00	Rp 41.496.000.000,00	Rp 41.712.125.000,00
5	Pajak Penerangan Jalan	Rp 117.106.875.000,00	Rp 117.720.000.000,00	Rp 118.333.125.000,00
6	Pajak Parkir	Rp 11.794.250.000,00	Rp 11.856.000.000,00	Rp 11.917.750.000,00
7	Pajak Air Bawah Tanah	Rp 1.769.137.500,00	Rp 1.778.400.000,00	Rp 1.787.662.500,00
8	Pajak Bumi dan Bangunan Perkotaan	Rp 84.460.251.995,08	Rp 84.902.452.267,31	Rp 85.344.652.539,53
9	Pajak Bea Perolehan Hak Atas Tanah (BPHTB)	Rp 247.679.250.000,00	Rp 248.976.000.000,00	Rp 250.272.750.000,00
TOTAL PAJAK DAERAH		Rp 771.229.401.995,08	Rp 775.267.252.267,31	Rp 779.305.102.539,53

Proyeksi Target Pajak Daerah Kota Malang Tahun 2021 - Skenario 2

Contribution Regional Taxes on Locally-generated revenue

Based on Malang City APBD Posture 2021 , Success realization PAD revenue is by 77.74% of set budget [6]. PAD is supported by 3 subcategories receipt : tax area , retribution area , results management riches separated areas , and other legitimate PAD . Taxes area is component smallest acceptance If seen from percentage realization on budget for each subcategory or only 68.33%. However nominally , tax area contributed the most , namely IDR 430.23 billion or around 71% of PAD. On the other hand , the 2021 APBD posture is generally national show reception tax area support PAD revenue is 67% or worth Rp191,888.60 billion .

Akun	Anggaran	Realisasi	%
Pendapatan Daerah	2.250,89 M	2.152,36 M	95.62
PAD	776,69 M	603,79 M	77.74
Pajak Daerah	629,61 M	430,23 M	68.33.00
Retribusi Daerah	55,23 M	40,82 M	73.92
Hasil Pengelolaan Kekayaan Daerah yang Dipisahkan	25,22 M	25,97 M	103.00
Lain-Lain PAD yang Sah	66,63 M	106,77 M	160.23

Postur APBD Kota Malang Tahun 2021 - DJPK

Optimization Strategy Regional Tax

Regional Government has two tool main For optimize reception tax area , namely *administrative measures* and *policy measures* . Magnitude mark reception tax area known and obtained through recorded data in system administration taxation . *Administrative measures* related with income and capacity administration Local Government . Therefore , this administrative Can be the right strategy . Ability administrative The Regional Government is end spear realization activities taxation based on regulation areas organized by the government (Tafalas MG 2019) . Temporary that , *policy measures* depend on policy in the form of publishing terms and conditions Regional Government concerned problem main .

Adjustment of Regional Tax Rates in Malang City

Tax Street Lighting (PPJ) is tax on use power electricity , whether generated Alone and obtained from source other . Other sources referred to is power electricity obtained from PLN and/ or by non- PLN. PPJ is set at a maximum of by 10%. Usage power electricity from other sources by industry , mining oil earth and natural gas , rates tax lighting road set at the highest by 3%. Usage power electricity generated itself , the PPJ rate is set at the highest amounting to 1.5% (Article 55 of the Law Number 28 of 2009).

Based on estimate realization , projection potential , and tax targets Malang City area in 2021 and blow Covid-19 pandemic , enough Possible existence increase PPJ rates for maintain contribution tax area towards PAD. Calculation estimate increase PPJ rates are based on number of PPJ WP, type PPJ rates , proportions of each type , projections tax potential and targets area Year 2021. Type PPJ rates are divided on rates For social , home household , business , industry , government and others. The number of must PJJ tax amounted to 350,274 , of which 26,705 were business taxpayers who were subject to PPJ rate 5% and 104,652 is a home taxpayer ladder with PPJ rate 7%. Rate Rp/ Kwh For second the WP PPJ group as big as Rp1,467.28. Increase PPJ rates are estimated to increase by 10%, the same with limit maximum in Law No. 34 of 2000 concerning Regional Taxes and Regional Levies .

CONCLUSION

Based on the analysis presented in discussion , results projection tax Malang City area in 2021 and 2022 shows tax potential and targets Malang City area can improved with optimistic , especially in this type Tax Street Lighting (PPJ) if adjustment rates tax area carried out . In 2021 , the projection tax area with scenario 1 get mark potential amounting to IDR 804.42 billion , scenario 2 has the potential to be IDR 807.57 billion , and scenario 3 has the potential to be IDR 810.72 billion .

More continue , projection potential tax area 2022 is also carried out using 3 scenarios and obtained results , namely projection with scenario 1 (pessimistic) obtain mark potential amounting to Rp. 831.80 billion , scenario 2 (moderate) obtained mark potential amounting to IDR 835.84 billion , and in scenario 3 (optimistic), the value its potential is Rp839.87 billion . Meanwhile For tax target estimation area 2022 which also uses 3 scenarios , researchers use assumption scenario 2 with condition moderate Analysis meet tax targets area 2022 projected reached the figure of Rp. 831,655,831,318.94 which was seen from growth economy at the level moderate . From all over projections and calculations , increases PPJ rates are estimated to increase by 10%, the same with limit maximum in Law No. 34 of 2000 concerning Regional Taxes and Regional Levies .

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Hopefully this research will be useful for the development of science and can provide a positive contribution to [related fields]."

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