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The relationship between specific tax revenues and regional original income in DKI Jakarta

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Tia Rahmawati & Dadang Rachmat

Accounting, Sekolah Tinggi Ilmu Ekonmi Indonesia Jakarta, Jakarta, Indonesia

ABSTRACT

Purpose: This study aims to analyze the effect of specific regional taxes, namely hotel tax, entertainment tax, and land and building tax, on the Regional Original Income (PAD) of the DKI Jakarta provincial government. The research aims to identify the tax type that contributes most significantly to increasing local revenue and to provide insights into the effectiveness of tax collection in supporting fiscal independence.

Methods: The study employs an associative quantitative research approach, utilizing panel data regression analysis with EViews 9. The dataset comprises 72 observations selected through purposive sampling, derived from the Regional Original Revenue Agency (Bapenda) reports for the 2016–2021 period. Each variable was tested to measure its influence on regional income using both statistical and econometric evaluation methods.

Findings: The results show that land and building tax is the most significant contributor to PAD, followed by hotel tax, which also has a positive effect. In contrast, the entertainment tax demonstrates no considerable impact on regional revenue. Collectively, these three tax variables explain 50.18% of the variance in PAD.

Practical implications: The findings advise policymakers to prioritize optimizing the collection of land and building tax, as well as hotel tax, to strengthen regional fiscal autonomy. A strategic review of the ineffective entertainment tax is also recommended to enhance its revenue potential.

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Corresponding Author:
Tia Rahmawati, Email: tia.rahma3225@gmail.com

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Abstrak

Tujuan: Studi ini bertujuan untuk menganalisis dampak pajak daerah tertentu, yaitu pajak hotel, pajak hiburan, dan pajak tanah dan bangunan, terhadap Pendapatan Asli Daerah (PAD) Pemerintah Provinsi DKI Jakarta. Penelitian ini bertujuan untuk mengidentifikasi jenis pajak yang paling signifikan dalam meningkatkan pendapatan lokal dan memberikan wawasan tentang efektivitas pengumpulan pajak dalam mendukung kemandirian fiskal.

Metode: Studi ini menggunakan pendekatan penelitian kuantitatif asosiatif, dengan analisis regresi data panel menggunakan EViews 9. Data set terdiri dari 72 observasi yang dipilih melalui sampling purposif, diambil dari laporan Badan Pendapatan Asli Daerah (Bapenda) untuk periode 2016–2021. Setiap variabel diuji untuk mengukur pengaruhnya terhadap pendapatan daerah menggunakan metode evaluasi statistik dan ekonometrik.

Temuan: Hasil menunjukkan bahwa pajak tanah dan bangunan merupakan kontributor terbesar terhadap PAD, diikuti oleh pajak hotel yang juga memiliki dampak positif. Sebaliknya, pajak hiburan tidak menunjukkan dampak yang signifikan terhadap pendapatan daerah. Secara kolektif, ketiga variabel pajak ini menjelaskan 50,18% variasi dalam PAD.

Implikasi praktis: Temuan ini menyarankan para pembuat kebijakan untuk memprioritaskan optimalisasi pengumpulan pajak tanah dan bangunan, serta pajak hotel, guna memperkuat otonomi fiskal regional. Ulasan strategis terhadap pajak hiburan yang tidak efektif juga direkomendasikan untuk meningkatkan potensi pendapatannya.

Kata kunci: Pajak Hotel, Pajak Hiburan, Pajak Bumi dan Bangunan (PBB), Pendapatan Asli Daerah (PAD)

1. Introduction

In the context of regional autonomy, a region's ability to generate Regional Own Source Income (ROSI) is crucial for financing its development and operational expenditures. PAD serves as a key indicator of a region's economic capacity, reflecting its contribution to the Regional Revenue and Expenditure Budget (APBD). Legally, PAD is defined as revenue collected by the area in accordance with local regulations, as stipulated in Law No. 33 of 2004. The primary sources of PAD include regional taxes, regional levies, results from the management of separated regional assets, and other legitimate local revenues.

Empirical data highlights the significance of PAD for DKI Jakarta. The region's PAD was recorded at IDR 44.56 trillion, marking a 6.8% increase from the previous year. A substantial portion of this revenue is derived from local taxes, which were targeted to reach IDR 44.1 trillion in 2019, reflecting a significant 17.5% growth from the 2018 target of IDR 38.1 trillion. Notably, revenues from specific taxes such as hotel, restaurant, and entertainment taxes have shown remarkable growth, with an increase of IDR 400 billion. For instance, hotel tax revenue alone rose by IDR 150 billion, reaching IDR 1.7 trillion in 2018. With a PAD ratio of 58% of the total APBD, DKI Jakarta consistently demonstrates the highest PAD realization in Indonesia, underscoring its strong fiscal performance and leading position in regional revenue gen

According to a source from Online Tax, on March 12, 2020, the DKI Jakarta Provincial Government, along with members of the Regional People's Representative Council (DPRD), held a meeting for the deliberation of the 2020 Regional Budget Agency (Banggar). During this meeting, the DKI DPRD addressed the issue of declining hotel and entertainment tax revenues in the Jakarta area. The data presented from the 2019 Revised Budget (APBD-P) of the DKI

Jakarta Tax and Levy Service showed that, while the target for hotel tax revenue was IDR 1.8 trillion, the actual realization reached only IDR 1.5 trillion. Similarly, the target for entertainment tax was set at IDR 850 billion, but the actual realization was only IDR 743 billion.

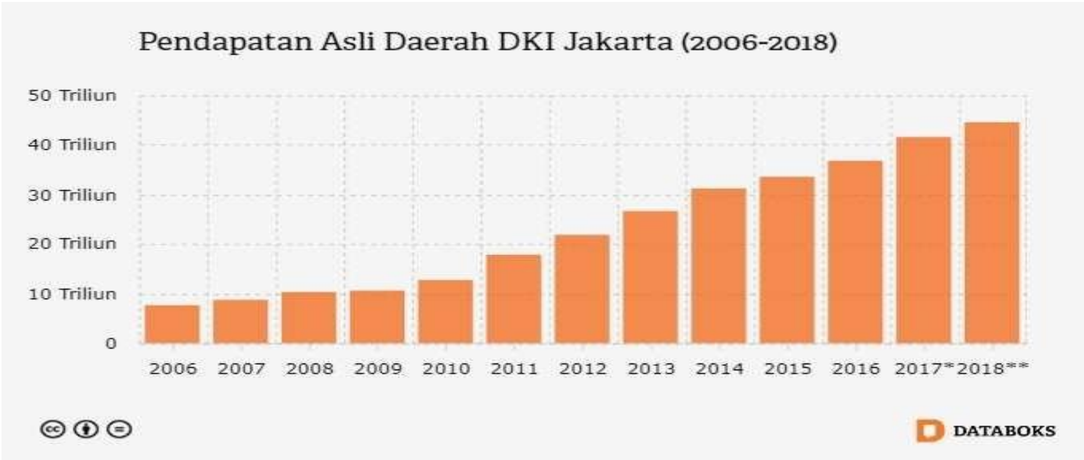

Figure 1. DKI Jakarta Regional Original Revenue (2006-2018)
(Source: Databoks.co.id)

Faisal Syafruddin, the Head of the DKI Jakarta Tax and Levy Service, clarified that this shortfall did not represent a reduction in revenue targets, but rather a consequence of fluctuating economic conditions. He drew a comparison to the Land and Building Transaction Tax (BPHTB), where transaction values had also declined due to the economy, dropping from an original rate of 6.5% to 5.6%. Faisal further explained that the hotel and entertainment sectors are interconnected. The decline in hotel tax revenue was attributed to a reduction in entertainment events being held in Jakarta, as well as a change in their locations. With fewer major entertainment events in the city, hotel room rentals were automatically impacted. This was compounded by the fact that events previously held in Jakarta had relocated to other areas, such as Bali, Tangerang, and Sentul, resulting in an approximate 5 percent drop in hotel occupancy rates within DKI Jakarta.

This study identifies several research gaps that warrant further investigation into hotel, entertainment, and property taxes. The existing research was conducted on the cusp of the COVID-19 pandemic in Indonesia, a period that fundamentally altered the economic landscape. The subsequent lockdowns led to widespread hotel bankruptcies and the closure of entertainment venues, creating a critical need to re-examine the revenue dynamics of these sectors in a post-pandemic context. Consequently, new research is expected to yield more accurate and timely results. The DKI Jakarta region was selected as the focus of this study due to its status as the Indonesian capital and a major economic hub. Divided into five administrative cities, Jakarta's 661.52 km² area is densely developed with high-rise buildings, hotels, and entertainment venues, making it a significant contributor to regional tax revenue. However, as the national capital, it also faces substantial expenditure demands for infrastructure development, necessitating a careful balance between its incoming revenue and outgoing expenditures.

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2. Theoretical Framework & Hypotheses

Taxes, as defined by Law Number 28 of 2007, are compulsory contributions from individuals or entities to the state, without direct compensation, intended to promote national prosperity and economic growth. This system is foundational to Indonesia's development, as tax revenue finances state expenditures and public projects; non-compliance leads to sanctions. The legal basis for tax collection is firmly rooted in the 1945 Constitution, ensuring justice for both the state and its citizens. At the regional level, this financial autonomy is realized through Regional Own Source Income (PAD), which is revenue collected by local governments based on regional regulations aligned with central government guidelines.

A critical component of PAD is local tax, governed by Law Number 28 of 2009, which empowers regions by expanding tax objects and setting rates to enhance fiscal independence. The effectiveness of this system is often measured by the contribution of local taxes to the PAD, which indicates a region's ability to self-finance its governance and development activities. Two significant sources of local tax revenue are the hotel tax and the entertainment tax. The hotel tax is levied on accommodation services and their complementary facilities, as stipulated in the Jakarta Regional Regulation Number 11 of 2010. Concurrently, the entertainment tax is imposed on a wide range of organized entertainment events attended by the public for a fee. Together, the revenue from these specific taxes forms a vital part of a region's financial ecosystem, directly impacting its fiscal health and capacity for autonomous governance.

The Effect and Contribution of Hotel Taxes on Regional Original Income

A hotel is a building that is used to stay or rest, obtain services, or other facilities for a fee, including other buildings that are managed and owned by the same party, unless used for shops and offices (Perda No. 11 of 2010 concerning Hotel Tax). Hotel tax is one part of the tax source received by the region. Hotel tax is a tax determined by the services provided by the hotel.

According to research conducted by Fikri and Mardani (2017), the hotel tax variable has a significant impact on the local revenue of Batu City from 2012 to 2016. According to research conducted by Sudarsana and Yasa (2019), the contribution of hotel tax to PAD in Buleleng City from 2015 to 2018 experienced instability and remained in the lower category.

H1: Hotel tax affects Regional Original Income, but its contribution is still less stable

The Influence and Contribution of Entertainment Tax on Regional Original Income

The entertainment tax is a regional tax that has the potential to continue growing in line with the increasing attention to supporting components, such as the development and tourism sectors, in regional development policies. With numerous entertainment events held, it can contribute to entertainment taxes, thereby increasing local revenue.

Research conducted by Dwi Anggraeni Saputri and Dwi Prasetyo (2020) indicates that the entertainment tax has a positive but non-significant effect on the local revenue of the city of Bandar Lampung. According to research conducted by Reza and Luthfi (2020), the contribution of entertainment tax in DKI Jakarta from 2015 to 2019 decreased, with instability evident every year.

H2: Entertainment tax affects local revenue, but its contribution tends to decrease

The Influence and Contribution of Land and Building Taxes on Regional Original Income

Land and Building Tax (PBB) is one of the tax objects that local governments expect to increase Regional Original Income (PAD) in their territory. The greater the Land and Building Tax received, the greater the increase in Regional Original Income, allowing the region's facilities and infrastructure to operate efficiently. If development is carried out correctly, the government can ensure that the welfare of the people in the area is guaranteed.

According to research conducted by Windi Agustina and Deden Adhianto (2021), land and building taxes have a significant effect on Sumedang Regency's original income for the 2016-2020 period. According to research conducted by Nurlaelah and Hapsari (2029), the contribution of PBB to Original Income in the Tangerang Region tends to increase.

H3: Land and Building Tax Affects Regional Original Income, and its contribution has increased.

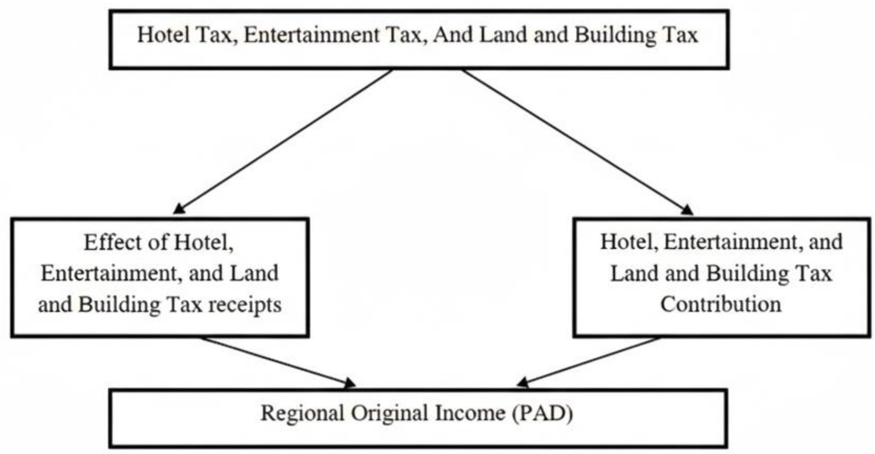

Figure 1. Research Conceptual Framework

3. Methods

This study employs a quantitative research approach to maintain objectivity and scientific rigor. The methodology involves collecting numerical data from the Regional Tax and Retribution Agency, which is then statistically analyzed to test theories and achieve research objectives. The quantitative approach was specifically selected to enable a systematic analysis of numerical tax data, ensuring reliable and measurable results.

Population and Sample

The population of this study, defined as the generalised area with specific characteristics set for research (Sugiyono, 2017), is the Realisation Report of Regional Original Income of DKI Jakarta Province for the period from January 2016 to December 2020.

This research employs a purposive sampling technique, a non-probability method where researchers deliberately select samples based on specific criteria and research objectives (Hendryadi et al., 2019). The sample comprises reports on the realization of hotel taxes, entertainment taxes, and property taxes from January 2016 to December 2020 in DKI Jakarta. These five years were selected because they represent the most recent data available on local tax receipts, ensuring that the research findings are highly relevant to understanding the current state of local revenue generation in Jakarta.

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Data Analysis Method

This study employs panel data regression analysis using EViews 9 to examine the relationship between hotel tax, entertainment tax, land-building tax, and Regional Original Income. The analysis follows a structured approach, beginning with descriptive statistics and classical assumption tests (normality, multicollinearity, heteroscedasticity, and autocorrelation). This is followed by the selection of the appropriate panel data model (Common Effect, Fixed Effect, or Random Effect) through Chow, Hausman, and Lagrange Multiplier tests. The research utilizes t-tests for partial hypothesis testing and the coefficient of determination (R^2) to measure model fit. At the same time, contribution analysis calculates each tax's percentage contribution to Regional Original Income using established criteria.

4. Results and Discussion

Descriptive Statistical Analysis

This study analyzes Hotel Tax, Entertainment Tax, and Land and Building Tax data from 2016-2020, obtained from the Regional Revenue Agency (BAPENDA) of DKI Jakarta. As Indonesia's capital and business center with a population exceeding 10.5 million people across five administrative cities, Jakarta provides a significant context for examining local tax contributions. The descriptive statistics analysis reveals the characteristics of these tax variables through maximum values, minimum values, mean averages, and standard deviations, providing a comprehensive overview of their distribution and variation in relation to Regional Original Income.

Tabel 1. Descriptive Statistical Test Results

	PAD	Hotel Tax	Entertainment Tax	UN
mean	3,460,000,000,000	113,000,000,000	50,400,000,000	702,000,000,000
Maximum	7,600,000,000,000,000	230,000,000,000	165,000,000,000	4,950,000,000,000
Minimum	1,630,000,000,000	15,800,000,000	749,000,000	16,400,000,000
Std. Dev.	1,170,000,000,000,000	45,800,000,000	33,200,000,000	1,110,000,000,000
Observations	72	72	72	72

Source: processed with Eviews version 9

Based on the descriptive statistical analysis presented in Table 2, the tax revenues and Regional Original Income (PAD) in DKI Jakarta for the 2016-2021 period show significant variations. Hotel tax revenues averaged IDR 113 billion with considerable fluctuation, while entertainment tax demonstrated the lowest and most stable average at IDR 50.4 billion. Notably, land and building tax emerged as the highest revenue source, averaging IDR 702 billion, though it also exhibited the most significant standard deviation, indicating substantial volatility in its collections. The Regional Original Income averaged IDR 3.46 trillion, reflecting Jakarta's substantial revenue generation capacity, with revenue levels varying across the observed period.

Uji Hypothesis

Based on the results of data processing using regression analysis, the coefficient of determination and parameter estimates for each independent variable were obtained as presented in Table 2 below.

Tabel 2. Uji hypothesis

Variable	Coefficient	Std. Error	t-Statistic	Prob.
Constant (C)	9.307112	7.571711	3.923686	0.0000
Hotel Tax	0.384874	0.177255	2.794453	0.0284
Entertainment Tax	-0.973336	4.490534	-0.216753	0.8292
Land and Building Tax	0.853189	0.139822	3.101968	0.0000
AdjustedR-squared	0.501840			

Source: Results of data processing with Eviews version 10

Based on the regression analysis results in Table 2, it can be concluded that:

Hotel Tax has a positive and significant effect on DKI Jakarta's Regional Original Income (coefficient = 0.385; p-value = 0.028). This result indicates that an increase in hotel tax revenue will follow any increase in Regional Original Income; therefore, the first hypothesis (H1) is accepted.

Entertainment Tax shows no significant effect on Regional Original Income (coefficient = -0.973; p-value = 0.829). This finding suggests that entertainment tax revenue does not significantly contribute to regional income growth; therefore, the second hypothesis (H2) is rejected.

Land and Building Tax has a highly significant positive effect on Regional Original Income (coefficient = 0.853; p-value = 0.000). This result confirms that land and building tax is a major contributor to regional revenue; therefore, the third hypothesis (H3) is accepted.

Based on the coefficient of determination test (Adjusted $R^2 = 0.5018$), these three tax variables collectively explain 50.18% of the variation in DKI Jakarta's Regional Original Income. In contrast, the remaining 49.82% is influenced by factors outside the scope of this research model.

Hotel Tax Contribution Analysis, Entertainment Tax and Building Tax

This study calculates the contribution of Hotel Tax, Entertainment Tax, and Land and Building Tax to DKI Jakarta's Regional Original Income (PAD) for the 2016-2021 period using the standard contribution formula:

Contribution = (Tax Realization / PAD Realization) × 100%

The formula quantifies each tax's percentage contribution to total regional revenue, providing crucial insights into their relative fiscal importance for local government budgeting and policy planning.

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Tabel 3. Contribution to Revenue Original Region

Year	Tax Realization	Realization of PAD	Contribution (%)
2016	Rp 1,499,798,259,793	Rp 36,888,017,587,716	4.07
2017	Rp 1,559,516,918,042	Rp 43,901,488,807,743	3.55
2018	Rp 1,745,809,882,074	Rp 43,327,136,602,811	4.03
2019	Rp 1,761,556,750,267	Rp 45,707,400,0003,802	3.85
2020	Rp 753,139,389,954	Rp 37,414,754,711,193	2.01
2021	Rp 870,875,207,453	Rp 41,606,307,405,630	2.09
Average contribution:			3.27

Based on Table 3, hotel tax revenue realization showed an increasing trend from 2016 to 2019, reaching its peak of IDR 1,761,556,750,267 in 2019. However, revenue significantly declined to IDR 753,139,389,954 in 2020, and although it slightly recovered to IDR 870,875,207,453 in 2021, this figure remained below pre-pandemic levels.

In terms of percentage contribution to Regional Original Income, an unstable trend is evident: 4.07% (2016), 3.55% (2017), 4.03% (2018), followed by continuous decline through 2021. These fluctuations indicate that the rise and fall of hotel tax contributions parallel the overall dynamics of regional revenue, while also reflecting the hotel sector's vulnerability to external conditions, such as the pandemic.

Tabel 4. Entertainment Tax Contribution to Local Revenue

Year	Tax Realization	Realization of PAD	Contribution (%)
2016	Rp 769,535,965,131	Rp 36,888,017,587,716	2.09
2017	Rp 755.379.514.979	Rp 43,901,488,807,743	1.72
2018	Rp 833,684,983,302	Rp 43,327,136,602,811	1.92
2019	Rp 859,061,073,573	Rp 45,707,400,0003,802	1.88
2020	Rp 220,233,785,282	Rp 37,414,754,711,193	0.59
2021	Rp 86,894,381,320	Rp 41,606,307,405,630	0.21
Average contribution			1.40

Based on Table 4, the realization of entertainment tax revenue from 2016 to 2021 has been unstable. Even from 2020 to 2021, the decrease was drastic, from 220,233,785,282 to 86,894,381,320. The percentage of the contribution has not been stable every year for the last six years and falls into the category of not contributing, as it remains below 3%.

Tabel 5. Contribution of Land and Building Tax to Local Original Income

Year	Tax Realization	Realization of PAD	Contribution (%)
2016	Rp 7,010,144,176,545	Rp 36,888,017,587,716	19.00
2017	Rp 7,606.651.990,073	Rp 43,901,488,807,743	17.33
2018	Rp 8,893,076,195,170	Rp 43,327,136,602,811	20.53
2019	Rp 9,649,565,555,778	Rp 45,707,400,0003,802	21.11
2020	Rp 8,957,229,158,206	Rp 37,414,754,711,193	23.94
2021	Rp 8,431,431,273,914	Rp 41,606,307,405,630	20.26
Average contribution			20.36

Based on Table 5, land and building tax revenue showed a generally positive trend from 2016 to 2019, peaking at IDR 9.65 trillion. Although a slight decrease occurred in 2020 and 2021, the revenue remained strong.

More importantly, its contribution to Regional Original Income has been consistently high. The contribution percentage fluctuated between 17.33% and 23.94% over the six years, with a notable peak of 23.94% in 2020. According to established contribution criteria, this performance firmly places the land and building tax in the "outstanding contribution" category, underscoring its role as a stable and significant source of regional revenue.

Discussion

The Effect of Hotel Tax on Regional Original Income (PAD) in DKI Jakarta

The research findings indicate that hotel tax has a significant effect on Regional Original Income (PAD), with a probability value of 0.0284 ($p < 0.05$). This positive impact stems from Jakarta's extensive hotel industry, which ranges from budget to luxury establishments, particularly in the central areas. Technological advancements through platforms like Traveloka and Tiket.com have further facilitated hotel bookings, potentially boosting revenue. However, despite this significant influence, the contribution rate remains relatively low, averaging 3.27% from 2016 to 2021, with fluctuations ranging from 2.01% to 4.07%. These findings align with previous research by Hamsiah (2019), which similarly found fluctuating and less effective hotel tax contributions in Bandar Lampung City.

The Effect of Entertainment Tax on Regional Original Income (PAD) in DKI Jakarta

Entertainment tax demonstrates no significant effect on PAD effectiveness ($p = 0.8292 > 0.05$). Several factors contribute to this outcome: ineffective event organization, insufficient promotion, market saturation from frequent events, limited oversight by tax officials, and vulnerabilities in the self-assessment system enabling tax evasion and payment delays. The contribution percentage further confirms its minimal impact, declining steadily from 2.09% in 2016 to 0.21% in 2021, with an average of only 1.40%. These results support Reza and Luthfi's (2020) research, which also noted a decrease and instability in entertainment tax contributions in Jakarta from 2015 to 2019.

The Effect of Land and Building Tax on Regional Original Income (PAD) in DKI Jakarta

Land and building tax significantly influence PAD effectiveness ($p = 0.0000 < 0.05$), serving as a dominant revenue source for Jakarta's development and public facility funding. The city's continuous infrastructure projects enhance land values, consequently increasing tax revenues. Contribution percentages remain strong, averaging 20.36% from 2016 to 2021, peaking at 23.94% in 2020, and consistently meeting the "outstanding contribution" criteria. These findings corroborate Nurlaelah and Hapsari's (2029) research, which reported similarly strong and increasing land and building tax contributions in Tangerang.

Limitations and Suggestions

This study is subject to limitations, including its focus on only three independent variables—hotel tax, entertainment tax, and land and building tax—and procedural challenges encountered during data collection. To address these constraints, future research should incorporate additional variables and extend the study period for a more comprehensive analysis. Based on the findings, practical recommendations include enhancing supervision, taxpayer education, and service quality by the local government (BAPENDA), alongside fostering greater tax awareness and compliance within the community to support regional development.

5. Conclusion

Based on the analysis of Hotel Tax, Entertainment Tax, and Land and Building Tax on DKI Jakarta's Regional Original Income (2016-2021), this study concludes that these taxes demonstrate varying levels of effectiveness and contribution. Hotel Tax significantly influences regional revenue, supported by Jakarta's extensive hospitality industry, though its average contribution remains low at 3.27%. The Entertainment Tax shows neither a significant impact nor a substantial contribution, with an average of 1.40%, which is minimal, primarily due to tax arrears and unauthorized entertainment activities. In contrast, Land and Building Tax emerges as the most impactful revenue source, significantly affecting regional income with an average contribution of 20.36%, categorized as excellent, reflecting Jakarta's rapid infrastructure development and rising property values.

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