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The Effect of Population, Gross Regional Domestic Product and Inflation on Local Tax Revenues in DKI Jakarta Province

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ABSTRACT

Taxation is the most significant source of state revenues, accounting for the majority of revenue. National development is a current government program, where local development is one of the plans. Local taxes are one of the sources of tax revenue. The realization of local tax collections in DKI Jakarta Province is predicted to have only reached 44% of the objective in September 2022, a 23% decline from 2021. The goal of this research is to determine the impact on the population, gross regional domestic product and inflation on local tax revenues. This is quantitative research that relies on secondary data, namely time series data which is then processed using Microsoft Excel 2019. The techniques utilized for analysis are descriptive statistical analysis and the classical assumption test, and hypothesis test. Based on the results of the analysis population and gross regional domestic product has sufficient evidence of a positive effect on local tax revenues, the government should be able to improve people's welfare and improve the sectors in the gross regional domestic product. Meanwhile, inflation does not have enough evidence of an affect on local tax revenues.

Keywords: Local Taxes, Population, Gross Regional Domestic Product, Inflation

INTRODUCTION

The tax has an essential role in state revenues, in view of taxes as a form of state revenues that contributes the most significant percentage of revenues. In realizing the goals of the country's 1945 Constitution, Indonesia is doing development in all sectors. The development certainly requires a source of funding, and tax revenue is one of the essential sources of financing. The government's current program is the national medium-term development plan and Indonesia Maju 2045. Until now, state revenue from taxes has exceeded 75%, and this is in line with the function of taxation, namely budgetary (Kementerian Keuangan Republik Indonesia, 2023).

Based on the country revenue realization report at the ministry/agency level, tax revenues for 2017-2021 have fluctuated and have not reached 100% of the estimate (Kementerian Keuangan Republik Indonesia, 2023). In 2021 tax revenue has increased by 15.65% from 2020, so in 2021 tax revenue will reach 107.15% of the estimated tax revenue that has been set.

The tax revenue comes from local taxes and central taxes. Law of the Republic of Indonesia Number 1 of 2022 concerning Financial Relations between the Central Government and Local Governments was stipulated in the context of balancing finances between the central and local governments. Local tax revenues are then divided into provincial and district/city taxes.

All areas in Indonesia have various potentials, and these potentials may be controlled to assist the government's national development plans. Based on the Law of the Republic of Indonesia Number 23 of 2014 concerning Local Government, local autonomy gives each region the right to manage its own area, so local revenue must be maximized from Original Local Revenue. Local taxes and local levies are the main sources of Original Local Revenue.

DKI Jakarta Province is one of Indonesia's provinces with the highest local revenue. DKI Jakarta Province is the center of politics, business and culture as well as the location for the headquarters of BUMN, foreign companies and private companies, this has resulted in the rate of economic growth in DKI Jakarta being quite rapid. More than 70% of state money circulates in DKI Jakarta. The main sectors supporting the economy in DKI Jakarta are the property, trade, services, finance and creative industry sectors (Rachmania, Hendrati, & Asmara, 2020).

According to information from the website (BPK RI, 2022), the DKI Jakarta Bapenda recorded tax revenue as of April 27 2022, reaching Rp. 9.93 trillion. This achievement showed the achievement of 18.1% of the target of tax revenue in DKI Jakarta in 2022, which is Rp. 54.86 trillion. Tax receipts from motor vehicle transfer fees, motor vehicle taxes and land and building rights acquisition fees are the three largest Of the thirteen different forms of local taxation in the Province of DKI Jakarta, whose receipts exceed Rp. 1 trillion.

Meanwhile, information regarding local tax revenue submitted on the DDTC website (DDTC News, 2022), said that the realization of local taxes by the DKI Jakarta Provincial Government until September 2022 is still very far from the target of 44% of the target of Rp. 45.7 trillion. This target is down 23% if compared to the same period in 2021. Of the thirteen existing types of taxes, only the entertainment tax was able to grow high, namely 273% or Rp. 191.23 billion. However, data on local tax revenues in DKI Jakarta Province showed that tax revenues in 2015-2020 tended to increase (Badan Pusat Statistik, 2020).

Putra & Anis (2021) said the amount of tax revenue in each region varies, depending on the population's compliance with paying taxes and the population density in each area. The population is one of the factors that influence local tax revenue. An increasing population will cause the number of local taxpayers to increase. As a result, local tax revenues will rise.

Another factor is the Gross Regional Domestic Product (GRDP). GRDP includes all commodities and services produced by domestic economic activity, regardless of whether the factors of production originate and/or are held by local inhabitants. According to Shiska & Nizaruddin (in Sania, Yunita, & Muttaqin, 2018), the increase in GRDP has an impact on increased economic activity. Increasing people's living standards will cause groups of people with high incomes to also increase, which will have an impact on GRDP revenues. This is due to the local tax sectors in the GRDP.

People's demand for an item influences the amount of GRDP, so production rises. The community's income affects community demand, so the availability of goods and services must follow it. If the prices of goods and services increase continuously, it will cause inflation. Inflation has both positive and negative impacts, and the lower the inflation that occurs will have the positive impact, namely encouraging the economy to be better and national income to increase (Lumy, Kindangen, & Engka, 2018).

Based on the introduction, the purpose of this research is to investigate the impact of population, GDP, and inflation on local tax collections in the province of DKI Jakarta.

LITERATURE REVIEW

Tax

In the Law of the Republic of Indonesia Number 28 of 2007 concerning the Third Amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures Article 1 paragraph 1, the definition of tax is a mandatory contribution to the state owed by an individual or entity that is coercive by statute and used for the needs of the state for the greatest affluence of the people.

Original Local Revenue (OLR)

The Law of the Republic of Indonesia Number 1 of 2022 concerning Financial Relations between the Central Government and Local Governments explains that original local revenue is revenues derived from local taxes, provincial levies, the outcomes of distinct local wealth management, and other original local revenue generated in accordance with laws and regulations. According to Wulandari & Emy (2018), OLR describes how an area can explore sources of income for a region through regional taxes, regional levies resulting from the wealth of an area and so on.

Local Tax

Local taxes are defined in The Law of the Republic of Indonesia Number 1 of 2022 concerning Financial Relations between Central Government and Local Governments The Law of the Republic of Indonesia Number 1 of 2022 concerning Financial Relations between the Central Government and Local Governments as a mandatory contribution to the region owed by individuals or entities that are coercive based on the law and are used to maximize people's affluence. Local taxes are divided into two types which are provincial taxes and district/city taxes.

The Effect of Population on Local Tax Revenues

Populations are everyone who has lived in an area for at least six months or has lived in a place for less than six months but intends to settle in the area. The population is one of the factors that influence local taxes revenues. According to the tax theory presented by Musgrave in (Asyari, Nirwanto, & Siswati, 2020), the number of populations determines revenue from the tax sectors, meaning that the number of populations influences the number of taxpayers who will submit their local tax obligations.

The population as a factor of local tax revenue is supported by research by Bululung, Prang, and Mongi (2021); Krisnayanthi & Karmini (2019); Lumy et al. (2018); Asyari et al. (2020); Rachmania et al. (2020); and Sania et al. (2018), concluded that population positively affects local tax revenues. If the population increases, the tax subject also increases, so the number of people who will enjoy government services will increase.
H1: Population has a positive effect on local tax revenues in DKI Jakarta Province

The Effect of Gross Regional Domestic Product on Local Tax Revenues

According to the explanation on the BPS website (Badan Pusat Statistik, 2021), GRDP refers to all commodities and services gained via domestic economic activity, regardless of whether the factors of production originate and/or are held by inhabitants of the region. Improving people's living standards will cause groups of people with high incomes to also increase. This is due to the local tax sectors in the GRDP.

Astuti, Den Ka, and Sari (2022); Krisnayanthi & Karmini (2019); Lumy et al. (2018); Putra & Anis (2021); Rachmania et al. (2020); Romadhon (2017); and Sania et al. (2018) all supported GRDP as a factor impacting local tax income. They concluded that GRDP partially influences local taxes revenues. If the GRDP in an area increases, economic growth in that area will increase. If economic growth increases, income, and social welfare will also increase so that public consumption will also increase and will have an effect on rising local tax revenues. Economic growth measures how much a country's economic activity generates additional general revenue over time (Wijaya, Ismail, & Santosa, 2023).
H2: Gross regional domestic product has a positive effect on local tax revenues in DKI Jakarta Province

The Effect of Inflation on Local Tax Revenues

The definition of inflation is based on an explanation on the website of Bank Indonesia, which is the general and continuous rise in the prices of products and services over a given period. Inflation can only be characterized as a price rise on one or two products, if the increase is widespread or increases the cost of other goods. If the inflation rate is relatively low, inflation can benefit tax revenues. Under conditions of mild inflation, the economy tends to improve. This good economy can also support an increase in local taxes.

Lumy et al. (2018) and Romadhon (2017) support inflation as a factor of local tax revenue. According to this, inflation positively and significantly impacts local tax revenues. If inflation rises directly, tax revenues will also increase.

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RESEARCH METHOD

The object to be used is local tax revenue in DKI Jakarta Province, data obtained from the Local Tax and Retribution Agency located on Abdul Muis Street No. 66, Gambir, Central Jakarta, and the website of the Local Financial Management Agency. This research used secondary data which is the time series data for 2010-2021.

The observation approach, as well as the documentation method, were employed in this study. The information needed is the target and realization of local tax revenues in DKI Jakarta Province. Besides that, data on population, GRDP, and inflation in DKI Jakarta Province are needed, which will be obtained from the DKI Jakarta Central Statistics Agency.

Dependent Variable (Y)

According to the Law of the Republic of Indonesia Number 1 of 2022 concerning Financial Relations between the Central Government and Local Governments, local tax is contributions of taxpayers, both individuals and entities, to the regions, coercive nature without receiving compensation directly and will be used for local interests.

Independent Variables (X)

Population (X_1)

Based on the concept explained by Badan Pusat Statistik (2023), populations are all people who have lived in the territory of the Unitary State of the Republic of Indonesia for one year or more or those who have lived for less than one year but aim to settle down.

Gross Regional Domestic Product (X_2)

As stated by Halim (2018), GRDP is the total value of products and services generated from all economic activity in specific areas and nations, namely provinces, districts, or cities, within one year. The GRDP can be used to evaluate the outcomes of economic development initiatives undertaken by various parties, including the central/regional government and the private sector (Harmaji & Sandra, 2020).

Inflation (X_3)

The definition of inflation in the economy is a price process that increases continuously and thoroughly. It occurs long-term, and inflation is not a high or low price. That is, a high price level does not necessarily reflect the occurrence of inflation (Halim, 2018).

Data Analysis Technique

Following the collection of the necessary data, the data will be processed using Microsoft Excel 2019. This research will use several methods, namely descriptive statistical analysis, which will present the minimum, maximum, mean, and standard deviation values. Furthermore, the classic assumption test will be carried out tests for normality, multicollinearity, autocorrelation, and heteroscedasticity tests. After multiple regression analyses, a hypothesis test will be carried out. The results of this hypothesis test will answer the hypotheses set in this research.

This research will be used multiple linear regression analysis. According to Ghozali (2018), Regression analysis aims to ascertain the degree and direction of the link involving two or more variables, as well as the relationship between the dependent and independent variables. The following is the simple linear regression equation model that was used:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

Information :
Y = Dependent Variable
X = Independent Variable
β_0 = Constant
β_1, β_2, β_3 = Regression Coefficient of Independent Variables
ε = Error

RESULTS

Table 1. Descriptive Statistical Analysis (N=12)

Construct	Min.	Max.	M	SD
Local Taxes	10.751.745.151.388	40.298.122.505.326	27.967.868.117.534	9.419.002.786.708
Poppulation	9.607.787	10.609.681	10.213.648	314.885
Gross Regional Domestic Product	-2	7	5	3
Inflation	2	9	4	2

Note: M = Mean, SD = Standard Deviation

Table 1 shows, the mean of the local tax variable is 27.967.868.117.534, with a standard deviation of 9.419.002.786.708. The population variable also has an mean of 10.213.648 and a standard deviation of 314.885. The GRDP variable has a mean of 5 and a standard deviation of 3.

In addition, the inflation variable has an mean of 4 with a standard deviation of 2. Because each variable has a smaller standard deviation than the mean, the data distribution from tiny variables or low deviation levels and the mean value can reflect all data.

Table 2. Classic Assumption Test

Name of test	Criteration	Results			Decision
Normality Test	Asymp Sig ≥ 0,05	0,158			Normalized Distributed Data
Multicollinearity Test	tolerence > 0,10 dan VIF < 10	**Variabel**	**Tolerance**	**VIF**	
		ZJP	0,72936	1,37106	No Multicollinearity
		ZPDRB	0,67545	1,48049	No Multicollinearity
		Ln_ZINFL	0,87956	1,13693	No Multicollinearity
Autocorrelation Test	dU < d < 4 - dU	1,91333			Autocorrelation Not Found
Heteroscedasticity Test	Asymp Sig ≥ 0,05	**Variabel**	**Asymp Sig.**		
		ZJP	0,41414		No Heteroscedasticiy
		ZPDRB	0,61211		No Heteroscedasticiy
		Ln_ZINFL	0,10164		No Heteroscedasticiy

Note: ZJP = Population, ZPDRB = Gross Regional Domestic Product, Ln_ZINFL = Inflation, d = Durbin-Watson, VIF = Variance Inflations Factors

According to table 2, all of the data in this research passed the classical assumption test. All data are normally distributed, which can be seen from the significance of 0.158, greater than the alpha of 0.05 (5%). Because the VIF value was greater than 0.10 and the tolerance value was less than 10, this study discovered no multicollinearity among the independent variables. Owing to the state's contribution.
Furthermore, no autocorrelation was discovered in this study's data. The Durbin Watson value of 1.91333 demonstrates this since it is more than the dU value (1.8640) but less than the 4 - dU value (2.136), so it may be said to be in between (1.8640 1.91333 2.136). The dU value was calculated using the Durbin-Watson table with alpha () 5%, k=3, and n=12.

Table 2 also showed each variable in this research has a significance value greater than alpha 0.05 (5%). These findings indicate that the research regression model contains no heteroscedasticity.

Table 3. Multiple Linear Regression Analysis

Description	Coefficients
Intercept	0,4243
ZJP	1,1716
ZPDRB	0,2683
Ln_ZINFL	-0,4135

Note: ZJP = Population, ZPDRB = Gross Regional Domestic Product, Ln_ZINFL = Inflation

The multiple linear regression as follows:

$$ZPPD = 0{,}4243 + 1{,}1716\ ZJP + 0{,}2683\ ZPDRB - 0{,}4135\ Ln\_\ ZINFL$$

This equation showed that regardless of independent variables, the amount of local tax revenue is 0.4243. The ZJP regression coefficient explains that if the population increases by one (1), local tax revenue will increase by 1.1716. Furthermore, if GRDP increases by 1 (one), local tax revenue will be increased 0.2683. Meanwhile, if inflation increases by 1 (one), local tax revenue will decrease by -0.4135.

Table 4. F Test

Description	F Count	Sig
Regression	42,63214	0,00003

The F-test show a significance value of less than 5% alpha, meaning that simultaneously the independent variables can affect the dependent variable.

Table 5. t-test

Variabel	Coefficient	t Count	Sig.(2-tailed)	Sig.(1-tailed)	Decision
ZJP	1,1716	10,19467	0,000007	0,000004	Reject H0
ZPDRB	0,2683	2,66373	0,028639	0,014320	Reject H0
Ln_ZINFL	-0,4135	-1,74488	0,119158	0,059579	Not reject H0

Note: ZJP = Population, ZPDRB = Gross Regional Domestic Product, Ln_ZINFL = Inflation

The t-test findings reveal that the sig. (1-tailed) values for the population and GRDP variables are less than 5% significance level, thus, reject H_0 and accept H_1 and H_2, indicating that there is adequate evidence that the variable has a positive influence on local tax revenues. Meanwhile, the significance value of the inflation variable is alpha 5% higher. Thus H_0 is not rejected, and H_3 is rejected, indicating that there is insufficient evidence that the inflation variable influences the local tax revenue variable in DKI Jakarta Province.

Table 6. R^2 Test

Description	Adjusted R Square
Coefficient Determination	0,91905

The R^2 test results show that 91.9% of the variables population, gross regional domestic product, and inflation can explain the variable local tax revenues, while other factors impact the remainder (8.1%).

DISCUSSION

The Effect of Population on Local Tax Revenues

Hypotesis test showed the population positively and significantly influences local tax revenues in DKI Jakarta Province. The population increase will impact local tax revenues, as residents are tax subjects who must pay local taxes based on their obligations. Based on the data collected in this research, the population for 2010-2021 has increased every year. The rise follows the increase in population in the amount of local tax revenue in DKI Jakarta Province.

These findings are consistent with previous research, which is Bululung et al. (2021); Krisnayanthi and Karmini (2019); Lumy et al. (2018); Asyari et al. (2020); Rachmania et al. (2020); and Sania et al. (2018), concluded that population has a positive effect on local tax revenues. If the population increases, the tax subject also increases, so the number of people who will enjoy government services also increases.

The Effect of Gross Regional Domestic Product on Local Tax Revenues

Based on the research results, the GRDP positively and significantly affects local taxes revenues in DKI Jakarta Province. Based on the theory, GRDP is the sum of the total items in the form of products and services produced by all output units in an area for one year. GRDP at constant (real) prices can describe the overall economic growth rate or is based on a region's business field every year (BPS, 2021).

These results are in line with research conducted by Astuti et al. (2022); Krisnayanthi and Karmini (2019); Lumy et al. (2018); Putra & Anis (2021); Rachmania et al. (2020); Romadhon (2017); and Sania et al. (2018) which asserts that GRDP has a positive and significant impact on local tax revenues. If the GRDP increases, local tax revenues also increase.

The Effect of Inflation on Local Tax Revenues

According to the research's findings, inflation has a negative and does not have a significant impact on DKI Jakarta Province's local tax revenues. According to theory, inflation is a condition where prices increase continuously and extend to other goods. The inflation rate can be used to evaluate the rate of economic growth. Inflation has negative and positive impacts, which can be seen from the inflation rate.

Over the past twelve years, namely 2010-2021, the inflation rate has tended to fluctuate. Based on the inflation data, changes in the inflation rate did not affect local tax revenues because when the inflation rate decreased, local tax revenues continued to increase from the previous year. The increase in local tax revenue is due to the increasing population in DKI Jakarta Province, which will have an effect on the increase in the number of taxpayers. Taxpayers are persons or entities with tax rights and obligations following tax laws and regulations. In addition, based on theory, the inflation rate in DKI Jakarta Province is relatively mild each year because it does not exceed 10%.

These findings are consistent with previous research, that are Astuti et al. (2022); Bululung et al. (2021); Rachmania et al. (2020); and Sania et al. (2018), which state that inflation has not significant effect on local tax revenues. That is, changes in the fluctuating inflation rate have no impact on local tax revenues.

CONCLUSION

Based on the results and discussions, the total population and gross regional domestic product have enough evidence of a positive effect on local tax revenues in DKI Jakarta Province. However, inflation does not have enough evidence to influence local tax revenues in DKI Jakarta Province. The government should pay attention to these influencing factors by reducing the unemployment rate in DKI Jakarta Province, developing UMKM, and evaluating programs that aim to improve people's welfare to achieve the program's goals. The hope is that the better the level of social welfare, the ability to pay taxes will also increase. In addition, the government can increase regional gross domestic product in existing sectors directly and indirectly related to tax revenues. The hope is to attract investors to build a business in DKI Jakarta Province. This research only looks at the influence of the three factors on local tax revenue, but many other factors can affect local tax revenue. Therefore, the authors provide suggestions for adding other variables outside of this research, which are total of manpower, the total of hotels, and tourist visits.

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DECLARATION OF CONFLICTING INTERESTS
There is no conflict of interest declared by the authors.

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