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Advertisement Tax Contribution To Regional Original Income In Pinrang Regency

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Abstract

This study aims to determine how big the contribution of advertising tax to Regional Original Income in Pinrang Regency for the 2016-2020 period. The type of research used is a quantitative research method with the presentation of data predominantly in the form of numbers and statistical data analysis. The data processed is time series data from 2011-2020 obtained from the Regional Revenue Service Office of Pinrang Regency. The data collection technique used in this research is library research in the form of books, articles and others related to research. While the data analysis technique used is to use the contribution formula where the advertisement tax is divided by the Regional Original Revenue and then multiplied by 100%. Based on the results of the analysis and collection of advertisement tax data on Regional Original Revenue in 2011-2020 it can be concluded that the advertisement tax contribution in 2011 was 0.27%, in 2012 it was 0.32 %, in 2013 it was 0.23 %, in 2014 it was 0.23%. 0.16 %, in 2015 it was 0.17 % in 2016 it was 0.17%, in 2017 it was 0.19%, in 2018 it was 0.18%, in 2019 it was 0.18%, and in 2020 it was 0.21%.

1. INTRODUCTION

Indonesia is a country that adheres to a regional autonomy system in running its government. Regional autonomy itself is a form of reform to the administration of provincial/district/city governments in order to anticipate various demands for changes in state administration both socially and politically originating from within the country and abroad. The first legal basis for the implementation of regional autonomy is Law Number 22 of 1999 which has been updated with Law Number 32 of 2004 concerning Regional Government and Law Number 25 of 1999 which has also been updated with Law Number 33 of 2004 concerning Regional Government. Central and Regional Financial Balance. Regional autonomy according to each region is to prepare good human resources, sufficient financial resources and adequate facilities and infrastructure in its implementation. The financial factor is the main aspect that is emphasized in the implementation of regional autonomy, because in essence regional autonomy requires the efforts of regional governments to independently finance their expenditures in connection with programs implemented by a regional government.

In this study, only the advertisement tax will be discussed. Advertising tax is a tax levied on tax subjects who promote certain products. The nominal amount paid also varies depending on the type of advertisement used. In maximizing local revenue, especially advertisement tax, local governments need to continue to evaluate the effectiveness of advertisement tax revenues, with a view to seeing whether tax revenues have been carried out effectively.

According to Mardiasmo (2002:134), effectiveness is a measure of the success or failure of an organization to achieve its goals. If the advertisement tax revenue has not been said to be effective, then local

government policies are needed to increase the effectiveness of advertisement tax revenue and its contribution to Regional Original Revenue.

The key to regional independence is the management of Regional Original Income. Regional taxes as a source of Regional Original Revenue are expected to be able to make a major contribution to the region itself so that it can facilitate the administration of government and regional development. Meanwhile, regional financial capacity is measured by the contribution of Regional Original Revenue to the regional revenue budget, where one way is by optimizing existing regional taxes. Erfitria (2014).

At this time, the application of advertising has become the most popular promotional media in big cities. There are various kinds of advertisements. Each type has a different class of taxpayers. In addition, billboards are also functioned to encourage or attract public attention to something that is shown. It is undeniable, the progress of a city can often be seen from the number of advertisements that are on the side of strategic roads in the city. In addition to creating the impression of being crowded, billboards are actually the most effective promotional tool for the public to remember. Rizki (2016)

With the application of billboards, according to Priantara (2013: 543), the application must also hold a tax determination for taxpayers who use billboards. Advertising tax is a tax on the administration of advertisements. The imposition of advertisement tax is not absolute in all districts or cities in Indonesia. This relates to the authority given to the district or city government to impose or not impose a type of district or city tax. In order to be levied in a regency or city area, the regional government must first issue a regional regulation on advertisement tax which will become the operational legal basis in the technical implementation, imposition and collection of advertisement tax in the regency or city area. the city in question.

In the context of regional autonomy, Tjip Ismail (in Soebechi, 2012:107) argues that in line with the goal of regional autonomy which brings the government closer to the people, the function of regional taxes is to serve local government to its people. In the concept of autonomy, Surianingrat (in Ali and Andi, 2012: 151) defines it as self-regulation aimed at the needs of the territory or part of the state or self-governing group. He also emphasized that in local governance, autonomy is defined as managing and managing one's own household.

The underlying consideration for the need for regional autonomy is the development of conditions at home and abroad. Conditions in the country identify that the people want openness and independence (decentralization). Contributions are intended as contributions given by the people who fulfill their tax obligations to the government in monetary units. Rahayu (2010:23).

So in general, the higher the contribution of Regional Original Income (PAD) and the higher the ability of the region to finance its expenditures will show positive regional financial performance, in this case positive financial performance is defined as regional financial independence in financing regional needs and supporting the implementation of autonomy. area. To be able to carry out optimal regional autonomy, sufficient funds are needed.

Indigenous Regional Income is the main barometer of the success of the implementation of regional autonomy and it is hoped that with regional autonomy, regional independence will be realized (Hidayat 2007 in Ambarwati and Payamta

2015) . According to Mardiasmo (2009:132) that effectiveness is basically related to the achievement of policy goals or targets (use results). Measurement of effectiveness by comparing the realization with the budgeted revenue target.

Effectiveness as an output contribution to the achievement of the set targets. This statement is also supported by the Law of the Republic of Indonesia Number 32 of 2004 concerning Regional Government, which states that regional governments in order to improve the efficiency and effectiveness of the implementation of regional autonomy need to pay attention to the relationship between government structures and between regional governments.

The Regional Finance Agency (BKD) of Pinrang Regency is targeting the Regional Original Revenue (PAD) from this year's advertising billboards of Rp. 1 billion. This was explained by the Head of the Pinrang Regency BKD, the payment of advertisement tax depends on the position and location of the installation. The most expensive ones are road signs, the tax is Rp. 80 thousand per meter per year, some billboards in the form of headbands or billboards appear to have photos of political parties and certain figures attached.

The amount of advertisement tax arrears reaches Rp. 80,000,000 (eighty million). The head of the Pinrang Regency Dispenda revealed that his party had several times taken the formal route to collect bills, but nothing had been realized. The billing process has taken non-formal channels, namely verbal communication to management, but there has been no realization. His party has sent a letter containing, among other things, giving a stern warning to the company. If within 24 hours there is no realization, the Dispenda will force the billboards to be disciplined. Based on the problems described above, the authors are interested in raising the title **"Contribution of Advertising Tax to Regional Original Income in Pinrang Regency"**

2. THEORY REVIEW

2.1 Tax Concept

According to Rochmat Soemitro (Mardiasmo, 2011: 1) Taxes are people's contributions to the state treasury based on the law (which can be enforced) without receiving reciprocal services (contra-achievements) that can be directly shown and which are used to pay general expenses. Djajadiningrat (5th Edition, 2009; 1) Tax is an obligation to hand over a portion of wealth to the state treasury due to a situation, event, and act that gives a certain position, but not as a punishment, according to regulations set by the government and can be forced, but there is no direct reciprocal service from the state. to maintain general well-being .

According to Waluyo (Edition 10, 2011; 2) Taxes are contributions to the state (which can be imposed) owed by those who are obliged to pay them according to regulations, without getting performance back, which can be directly appointed and whose purpose is to finance expenses. general in connection with the duties of the State which organizes the government. Meanwhile, according to Rochmat Soemitro in Tjendraputra, Haiwei (2014: 11) taxes are "People's contributions to the state treasury based on the law (which can be enforced) by not receiving reciprocal services (contrapretations) that can be directly shown, and which are used to pay general expenses. ." The definition according to the law as stated in Article 1 point 1 of Law No. 6 of 1983 as lastly refined by Law No. 28 of 2007 is "mandatory contributions to the State owed by individuals or entities that are coercive based on law. law, without receiving direct

reciprocity and being used for the purposes of the state for the greatest prosperity of the people."

3. RESEARCH METHODS

3.1 Types of research

This type of research is a type of quantitative research, namely research by obtaining data in the form of numbers or qualitative data that is numbered. This method approach departs from data and then processed into valuable information for decision making (Muhammad Idrus, 2009:30). This method must also use the quantitative tools of computer *software* . Another definition states that quantitative research is research that demands the use of numbers, starting from data collection, interpretation of the data, and the appearance of the results. Similarly, at the conclusion of the research, it would be better if it was accompanied by tables, graphs, or other displays.

3.2 Data Analysis Techniques

Advertising Tax Contribution to Regional Original Income (PAD) in Pinrang Regency. The use of contribution analysis to Regional Original Income (PAD) in Pinrang Regency. The contribution of the advertisement tax to the Regional Original Income (PAD) is used by quantitative descriptive analysis (Thambunan, 2009:110). Contribution analysis is an analytical tool used to find out how much advertising tax contributes to Regional Original Income (PAD).

Contribution can be calculated by the following formula (Mahmudi, 2010:131):

$$Kontribusi = \frac{Realisasi\ Penerimaan\ Pajak\ Reklame}{Pendapatan\ Asli\ Daerah\ (PAD)} X\ 100\%$$

To measure the contribution value in more detail, criteria are used based on the Research and Development Team of the UGM Ministry of Home Affairs in 1991 categorizing the contribution criteria into six levels of contribution as shown in the table below:

Table 3.1
Contribution Criteria Classification

Percentage	Criteria
0 – 10	Very less
11 – 20	Not enough
21 – 30	Currently
31 – 40	Moderate Enough
41 – 50	Well
Above 50	Very good

Source: Research and Development Team of the Ministry of Home Affairs- Fisipol UGM in 1991

4. RESULTS AND DISCUSSION

4.1 Research result

Taxes are a source of regional income so that regions can carry out their autonomy, namely being able to regulate and manage their own households. One of the sources of regional income is the Advertising Tax, which is expected to be a source of financing for the administration of government and regional development to improve and equalize the welfare of the community. Therefore, it is necessary to increase regional revenues from potential tax sources and reflect regional economic activities.

a. Pinrang Regency's Original Revenue

One of the benchmarks for a region's ability to exploit this revenue is how much the local tax sector contributes to regional revenue, especially Regional Original Revenue (PAD) which can later be used as a source of funds/costs to meet the needs of the relevant regional expenditures. In other words, PAD is a source of financing for regional government agencies, therefore regions are required to explore all their

own financial sources based on applicable laws and regulations.

Targets for increasing local revenue sources from Regency/City Taxes include hotel, restaurant, billboards, and parking taxes as a source of financing for regional development and as a component in implementing regional autonomy. The Regional Original Revenue of Pinrang Regency from 2011 to 2020 is as follows:

Table 4.2
Pinrang Regency's Original Revenue from Year 2011 – 2020

Year	Target (Rp)	Realization (Rp)
2011	40,347,647,474.00	26,639,115,860.00
2012	40,191,581,150.00	29,604,658,585.49
2013	52,662,336,069.00	52,045,879,173.39
2014	87,007,522,019.00	93,521,199,626.40
2015	95,035,256,694.00	97,121,042,697.75
2016	101,829,567,915.00	113,038,054,428.49
2017	109,986,809,930.86	118,859,698,609.48
2018	125,995,557,430.00	130,651,467,245.38
2019	131,283,048,492.00	133,363,942,030.14
2020	125.849,979,824.00	131,174,527,320.35

Source: Regional Revenue Service of Pinrang Regency in 2021

In table 4.2 the Regional Original Income (PAD) of Pinrang Regency in the nine-year period from 2011 to 2020 has fluctuated. In 2011 Local Original Revenue (PAD) was Rp.26,639,115,860.00, in 2012 Local Original Income (PAD) was Rp 29,604,658,585.49, in 2013 Local Original Income (PAD) was Rp 52,045.879,173.39, in 2014 Local Original Income (PAD) amounting to Rp . 93,521,199,626.4, in 2015 Regional Original Income (PAD) was Rp . 97,121,042,697.75, in 2016 Regional Original Income (PAD) increased by Rp. 113,038,054,428.49, in 2017 Regional Original Income (PAD) increased by Rp . 118,859,698,609.48. in 2018 Regional Original Income (PAD) increased by Rp . 130,651,467,245.38 and in 2019 Regional Original Income (PAD) increased by Rp. 133,363,942,030.14 but in 2020 Regional Original Income (PAD) has decreased to Rp 131,174,527,320.35.

b. Tax Pinrang District

According to Article 1 of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, the definition of Regional Tax, hereinafter referred to as tax is a mandatory contribution to the region that is owed by an individual or entity that is coercive under the law, with no direct compensation. and used for regional needs for the greatest prosperity of the people. Taxes in general are mandatory contributions of community members to the state because of the law, and for these payments the government does not provide remuneration that can be directly appointed.

Local taxes have a role in increasing Regional Income. One of the functions of local taxes is as part of Regional Original Income (PAD). This Regional Original Revenue can be used for development, as well as routine budgets such as salaries for Civil Servants (PNS), and etc. Every government area of course hope can increase its Regional Original Income (PAD). One sector that can be expected to increase this PAD is through local taxes. As is the case in taxes set by the government.

Local taxes are taxes originating from the Regency / City government which come from hotel taxes (including tourism guesthouses, inns, guesthouses), restaurant taxes (restaurants, cafeterias, canteens, stalls, and bars), entertainment taxes (art performances, music, etc.) dances, fashion shows and exhibitions). The following is the collection of local taxes in the Regency: Pinrang:

Table 4.3
Pinrang District Tax

from Year 2011 – 2020

Year	Target (Rp)	Realization (Rp)
2011	4,555,938,125.00	5,178,637,722.00
2012	5,141,056,6000.00	6,940,219,468.00
2013	6,639,728,000.00	9,469,550,419.00
2014	12,178,728,000.00	16,790,725,877.00
2015	14,279,782,500.00	19,274,384,616.00
2016	17,872,243,000.00	22,088,176,846.00
2017	20,923,952,500.00	24,709,040,643.17
2018	23,234,000,000.00	25,817,574,562.00
2019	24,179,500,000.00	29,855,768,183.00
2020	27,446,621,028.00	31,589,803,018.00

Source: Regional Revenue Service of Pinrang Regency. 2021

In table 4.3 the regional tax of Pinrang Regency has increased from year to year, from 2011 to 2020, it is known that in 2011 the regional tax of Pinrang Regency was Rp. 5,178,637,722.00, in 2012 the regional tax of Pinrang Regency was Rp. 6,940,219,468.00, in 2013 the local tax of Pinrang Regency was Rp . 9,469,550,419.00, in 2014 the regional tax of Pinrang was 16,790,725,877.00., in 2015 the regional tax of Pinrang was Rp. 19,274,384,616.00, in 2016 the regional tax of Pinrang Regency was Rp . 22,088,176,846.00, in 2017 the regional tax of Pinrang Regency was Rp. 24,709,040,643.17, in 2018 the regional tax of Pinrang Regency is Rp. 25,817,574,562.00 2020 Pinrang Regency local tax Rp. 31,589,803,018.00.

c. Pinrang Regency Advertising Tax

To answer the question in the formulation of the problem regarding its contribution to the Regional Original Revenue of Pinrang Regency, the author must first know the amount of Advertising Tax Revenue Realization, Advertising Tax Target, PAD. For more details can be seen in Table 4.3 as follows:

Table 4.4
Pinrang Regency Advertising Tax

from Year 2011 – 2020

Year	Target	Realization
2011	56,000,000.00	73,000,000.00
2012	60,000,000.00	94,903,700.00
2013	60,000,000.00	118,040,340.00
2014	74,500,000.00	151,351,575.00
2015	74,500,000.00	168,484,545.00
2016	124,500,000.00	196.389,570.00
2017	181,952,500.00	225,597,473.00
2018	192,028,337.00	235,028,337.00
2019	192,500,000.00	236,386,698.00
2020	162,500,000.00	277,529,529.00

Source: Regional Revenue Service of Pinrang Regency. 2021

In table 4.4 Pinrang Regency Advertising Tax revenue from 2011 to 2020 has increased from year to year it is known that in 2011 Pinrang Regency Advertising Tax revenue was Rp.73,000,000.00, in 2012 Pinrang Regency Advertising Tax revenue was Rp . Pinrang Regency Billboards Rp 118,040,340.00, in 2014 Pinrang Regency Advertising Tax receipts Rp 151,351,575.00, in 2015 Pinrang Regency Advertising Tax revenues Rp 168,484,545.00, in 2016 the receipt of Pinrang Regency Advertising Tax Rp. 196.389,570.00, in 2017 the receipt of the Pinrang Regency Advertising Tax was Rp . 225,597,473.00, in 2018 the receipt of the Pinrang Regency Advertising Tax was Rp . 235,028,337.00, in 2019 the receipt of the Pinrang Regency Advertising Tax was Rp . 236,386,698.00 and in 2020 the receipt of the Pinrang Regency Advertising Tax was Rp . 277,529.529.00.

d. Analysis of Advertising Tax Contribution to PAD Revenue in Pinrang Regency

To answer the formulation of the problem regarding the contribution of the advertisement tax to the Regional Original

Revenue of Pinrang Regency, the following formula is used:

$$Kontribusi = \frac{Realisasi\ Penerimaan\ Pajak\ Reklame}{PAD} X\ 100\%$$

$$Tahun\ 2011 = \frac{73,000,000.00}{26,639,115,860.00} X\ 100\% = 0.27\ \%$$

$$Tahun\ 2012 = \frac{94,903,700.00}{29,604,658,585.49} X\ 100\% = 0.32\ \%$$

$$tahun\ 2013 = \frac{225,597,473.00}{118,859,698,609.48} X\ 100\% = 0.23\ \%$$

$$Tahun\ 2014 = \frac{151,351,575.00}{93,521,199,626.40} X\ 100\% = 0.16\ \%$$

$$Tahun\ 2015 = \frac{168,484,545.00}{52,045,879,173.39} X\ 100\% = 0.17\ \%$$

$$Tahun\ 2016 = \frac{196,389,570.00}{113,038,054,428.49} X\ 100\% = 0.17\ \%$$

$$tahun\ 2017 = \frac{225,597,473.00}{118,859,698,609.48} X\ 100\% = 0.19\ \%$$

$$Tahun\ 2018 = \frac{235,028,337.00}{130,651,467,245.38} X\ 100\% = 0.18\ \%$$

$$Tahun\ 2019 = \frac{236,386,698.00}{133,363,942,030.14} X\ 100\% = 0.18\ \%$$

$$Tahun\ 2020 = \frac{277,529,529.00}{131,174,527,320.35} X\ 100\% = 0.21\ \%$$

For more details, the results of the calculation of the Advertising Tax contribution from 2011 to 2020 are included in the Advertising Tax Contribution Table to Pinrang Regency PAD as shown in Table 4.5 below:

Table 4.5
Advertising Tax Contribution to PAD Pendapatan Income Pinrang

Year	Advertising Tax (Rp)	Regional Original Income (Rp)	Contribution (%)	Criteria
2011	73,000,000.00	26,639,115,860.00	0.27	Very less
2012	94,903,700.00	29,604,658,585.49	0.32	Very less
2013	118,040,340.00	52,045,879,173.39	0.23	Very less
2014	151,351,575.00	93,521,199,626.40	0.16	Very less
2015	168,484,545.00	97,121,042,697.75	0.17	Very less
2016	196.389,570.00	113,038,054,428.49	0.17	Very less
2017	225,597,473.00	118,859,698,609.48	0.19	Very less
2018	235,028,337.00	130,651,467,245.38	0.18	Very less
2019	236,386,698.00	133,363,942,030.14	0.18	Very less
2020	277,529,529.00	131,174,527,320.35	0.21	Very less

Source: Regional Revenue Service of Pinrang Regency in 2021

In table 4.5 the advertising tax contribution in Pinrang Regency from 2011 to 2020 has fluctuated and is categorized as very low when viewed from the calculation using the Contribution formula, seen in 2011 the advertising tax contribution to PAD was 0.27%, in 2011 In 2012 the contribution of advertising tax to PAD was 0.32 %, in 2013 the contribution of advertising tax to PAD was 0.23 %, in 2014 the contribution of advertising tax to PAD was 0.16 %, in 2015 the contribution of advertising tax to PAD was 0.17 %, in 2016 the contribution of advertising tax to PAD was 0.17%. advertising tax to PAD is 0.17%, in 2017 the contribution of advertising tax to PAD is 0.19%, in 2018 the contribution of advertising tax to PAD is 0.18%, in 2019 the

contribution of advertising tax to PAD is 0.18% and in 2020 the contribution of advertising tax is to PAD by 0.21%

4.2 Discussion

In increasing Regional Original Income, the contribution of advertisement tax revenue can be calculated by comparing the realization of advertisement tax revenue with the realization of regional original income. To determine the contribution of advertising tax revenue in increasing local revenue in Pinrang Regency, from the results of the study it is known that the contribution of advertisement tax per year in Pinrang Regency to Regional Original Income in 2011 to 2020 is in the very poor category, this can be seen from the average contribution of each year. year is only 0.20% (very less).

Based on the results of the study, it can be concluded that the advertisement tax revenue in increasing the Regional Original Income of Pinrang Regency is still categorized as very less because the contribution generated every year from 2011 to 2020 experienced significant fluctuations with the lowest percentage rate in 2014 of 0.16%. . Low advertising tax revenue will have a direct impact on local taxes, although the source of local tax revenue is not only from advertising taxes which can cause PAD to decrease,

As for local revenue other than advertisement tax, such as hotel tax, restaurant tax and entertainment tax and street lighting tax, as for income other than tax, namely regional levies, the results of separated wealth management are other legitimate local revenue.

According to Mahmudi, the greater the result of the advertisement tax, the greater the role of local taxes on PAD, and vice versa, the smaller the comparison results, the smaller the role of local taxes (especially advertisement taxes) on PAD. If advertising tax revenue increases every year, it is expected that local tax revenues will also increase, because advertising tax is a very potential source for local taxes. According to Mahmudi (2010) "The higher the ability of the region to generate local revenue, the greater the regional discretion to use the local revenue in accordance with the aspirations, needs, and priorities of regional development.

With the realization of advertisement tax revenues during 2016 to 2020, it is known that advertisement tax revenue increases, the increase in advertisement tax is due to the fact that many taxpayers are aware of the importance of taxes, and many billboards are standing, but the increase in advertisement tax revenues in Indonesia. Pinrang Regency has not been able to contribute maximally to local revenue.

The types of advertisement tax in Pinrang Regency are permanent billboards, cloth billboards and running billboards, while permanent advertisements such as billboards, billboard billboards, shining billboards, bailiho billboards and Megatron advertisements, as for fabric advertisements such as banner fabrics, banners - banners, other advertisements, other umbrellas/tents and walking billboards. The most types of advertisements are billboard advertisements, banners and billboards, while the advertisements that have less income are banner fabric advertisements. billboard billboards, and umbrella/tent billboards

From the results of the research that has been done, it is in accordance with the research conducted by Dian Oktavia. 2018. Analysis of the Effectiveness and Contribution of Advertising Tax Collection to Local Revenue in Bukittinggi City in 2008-2017 . The results of this study when viewed from the contribution side can be

categorized as very poor. Because the things you get are less than 10%. The average contribution from 2008-2017 was 1.33%.

5. CLOSING

5.1 Conclusion

Based on the results of research conducted in Pinrang Regency, the researchers concluded: that the contribution of advertising tax to Regional Original Income in Pinrang Regency is in the very poor category, it can be seen from the average contribution each year is only 0.20% (very low). The contribution generated every year from 2011 to 2020 has not been significant enough to have an effect on Pinrang Regency's Original Regional Revenue (PAD).

5.2 Suggestion

Based on the results of research conducted, the suggestions that the author can give are as follows:

1. Local governments must carry out strict actions or sanctions as a form of guidance and control against negligent taxpayers.
2. Local governments can add more service centers that can facilitate and assist taxpayers in paying billboard taxes.
3. It is hoped that further researchers will add some other analyzes so that they can really analyze the contribution of the advertisement tax to Regional Original Income in Pinrang Regency.

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