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Contribution of Entertainment Tax to Original Regional Income Revenue in Pangkajene and Islands Regency

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Abstract

This research investigates the contribution of entertainment tax to the local revenue of Pangkajene and Islands Regency, aiming to assess the significance of this revenue source and explore government efforts to enhance its contribution. Utilizing quantitative descriptive analysis, data was collected through field research, library research, and interviews. The findings indicate a fluctuating trend in entertainment tax contributions from 2018 to 2022, with a noticeable increase from 2020 to 2022 after a prior decline. Despite this rise, the average contribution remains relatively low. The study identifies obstacles, including taxpayer awareness, high tax rates, and the impact of the COVID-19 pandemic on entertainment tax revenues. The research emphasizes the importance of optimizing the mapping of local revenue potential and suggests strategies for the regional government to enhance entertainment tax income. Efforts such as surveys, intensified tax apparatus teams, and exploring new potential sources are recommended. In conclusion, while there has been improvement, the effectiveness of entertainment tax revenue remains categorized as "very low," requiring proactive measures for sustainable growth. The study offers insights for policymakers to inform taxpayers, enhance awareness, and increase compliance, ultimately fostering regional economic independence and autonomy.

1. INTRODUCTION

Taxes play a very large role in the development of a country. In accordance with (Fajarwati, 2014) in (Sari & Nuswantara, 2017) who said that taxes really contribute quite a lot to state income, but development needs in Indonesia are increasing and of course require more costs. Increased development of infrastructure and public facilities due to the large number of tax sources collected to generate sector increases.

According to Law no. 23 of 2014 concerning regional government, regional autonomy means "the obligations, rights and authority of an autonomous region to prepare and design its own government affairs and the interests of the local people". Through regional conditions, local governments are allowed the authority to develop and manage their own government which requires optimizing local original income (PAD).

Regional taxes can be used as a medium to help solve government economists' problems by achieving government economists' goals. For example, regions where taxes are available are used to maintain the basic principles of the region as well as to build new job opportunities so that wage negotiations can occur to prevent the regional economy from becoming too limited.

The economic roots of eastern Indonesia are Makassar City, as the capital of South Sulawesi, which faces significant economic influence. This is supported by a large number of businesses that have set up entertainment locations over the years. Makassar City Expert Employee Ahmad Kafrawi is of the opinion that the increasing development of entertainment businesses means that entertainment tax can be seen as a profitable source of regional tax, where entertainment tax can be used as a source of regional income whose speed of development is estimated to be in line with the progress of regional economic development. As a result, this country's government is still working hard to manage its potential, especially in the field of entertainment tax.

Regency or city governments collect 10 regional taxes and 30 regional levies which have been stipulated in Law No. 28 of 2009

concerning the government's authority to collect regional taxes and levies. The Pangkajene and Islands District Government sees potential in determining regional formation and development, where the Pangkajene and Islands District Government hereby levies 10 types of regional taxes.

Table 1.1 Some taxes collected by Pangkajene and Islands Regency

No.	Tax Type
1	Entertainment tax
2	Advertising tax
3	Hotel tax
4	Restaurant tax
5	Parking tax
6	Street lighting tax
7	Tax on non-metallic minerals and rock minerals
8	Groundwater Tax
9	Other local taxes (BPHTB Tax)
10	Land and building tax, rural and urban

Source. BPKD Kab. Pangkajene and the Islands

Furthermore, Law number 28 of 2009 states 30 types of regional levies. The levies collected by the Pangkajene and Islands Regency government from the community are only 16 types of levies, as a result there are 14 types of levies whose management is not yet complete (table 1.2). Pangkajene and the Islands are increasing rapidly, it would be better for the Pangkajene and Islands Regency Government to also levy these 14 types of levies.

Table 1.2 Types of levies collected by Pangkajene and Ke Islandun Regencies

No.	Type of Levy
1	Port Service Levy
2	Slaughterhouse Levy
3	Terminal Levy
4	Wholesale Market and/or Shop Levy
5	Levy for Use of Regional Wealth
6	Telecommunication Tower Control Levy
7	Levy for Provision and/or Suction of Latrines
8	Motor Vehicle Testing Levy
9	Market Service Levy
10	Retribution for Parking Services on the Side of Public Roads
11	Waste/Cleaning Service Levy
12	Health Care Levy
13	Route Permit Levy
14	Nuisance Permit Levy
15	Building Permit Levy
16	Levy for Recreation and Sports Places

Source: BPKD Pangkep Regency, 2021

Table 1.3 Data on the Contribution of Original Regional Income (PAD) to District Revenues. Pangkajene and the Islands 2018-2022

TAHUN	PENERIMAAN PAD (Rp)	TOTAL PENDAPATAN (Rp)	KONTRIBUSI PAD (%)
2018	174.288.745	1.370.000.536	12,72
2019	185.062.242	1.405.340.818	13,17
2020	196.530.901	1.348.749.081	14,57
2021	159.407.687	1.319.962.741	12,07
2022	163.473.535	1.375.351.146	11,88
RATA-RATA 5 TAHUN			**12,9**

Source: Pangkep Regency Bapenda

As a result, even though the Pangkajene and Islands Regency Government has been given comprehensive authority to collect regional taxes and levies in line with the regional potential, we can see that the amount of contribution to regional original income in the last 5 (five) years is still relatively low, namely amounting to 12.72% to 11.88% where the average obtained is 12.9%

In fact, in the current period of regional authority, each regional/city government, including the Pangkajene and Islands District governments, is given broader authority in organizing and managing their own regions, including authority in managing their finances in the context of implementing government duties and functions. basic activities, development activities and services to the community.

These goals include bringing government services closer to the people, facilitating citizen review and controluse of cash originating from (APBD) or regional income and expenditure budgets and eliminating gaps between regions and increasing renewal in each region. In

accordance with this authority, regional governments are expected to more effectively explore regional economic resources, especially for government funding and regional development through local original income. Therefore, it is necessary to optimize the mapping of local original income potential in each region, also in Pangkajene and Islands Regencies along with increasing the number of government authorities assigned from the central government to regional governments.

Based on the background explained above, the researcher is interested in conducting research entitled"Contribution of Entertainment Tax to Original Regional Income Revenue in Pangkajene and Islands Regency"

2. LITERATURE REVIEW

2.1 Definition of Tax

General provisions and tax procedures are based on Article 1 paragraph 1, Law no. 16 of 2009 that tax is a contribution that must be paid to the state which is owed by bodies or individuals which is mandatory and in accordance with the law. Used for state needs for the prosperity of the people.

According to the law, taxes have a coercive nature and are public contributions to state funds where the contribution does not receive reciprocal services (contra-performance) which can be directly conveyed and used to pay for public expenses.

2.2 Tax Function

There are two tax functions, namely the budgetair function (source of state finances) and the regularend function (regulator).

1) Budgetair function (state financial source)
   Taxes fulfill the budgetary objective, namely that taxes are a source of government funds to finance ongoing expenditure. The government aims to contribute as much money as possible to the state treasury as a source of state funding.
2) Regularend Function (Regulator)
   Taxes have a regular end function, namely that taxes are an instrument used to regulate or implement government policies in social and economic life as well as to achieve certain goals outside the financial sector.

2.3 Definition of Regional Tax according to Experts

Widjaya quoted in 1998 (Ayu, Kumadji, & Darono, 2014) Original Regional Revenue is the main capital of the provincial government, used to finance regional and BUMD expenditures to minimize dependence on state funds. Based on UUD no. 33 of 2004, Regional Original Income (PAD) is income collected based on regional regulations according to statutory regulations. According to (Rustanto, Nurlaela, & Wijayanti, 2010), regional original income is revenue from the regional tax sector, regional levies, regionally owned business results, regional wealth management results and other revenues.

2.4 Legal Basis for Local Tax Collection

The following is the legal basis for collecting regional taxes:

1) Regional taxes are regulated by Government Regulation Number 65 of 2001, concerning regional taxes.
2) Law of the Republic of Indonesia Number 28 of 1997 covers regional taxes and regional levies as amended by Law Number 18 of 1997

2.5 Types of Regional Taxes

Regional Taxes and Regional Levies, Law of the Republic of Indonesia no. 28 of 2009 concerning types of regional taxes is divided into two, namely:

a. Types of provincial taxes consist of:
   1) Customs transfers the name of the motor vehicle
   2) surface water tax,
   3) Motor vehicle fuel tax
   4) Cigarette tax and motor vehicle tax
   5) Motor vehicle tax

b. Types of district/city taxes consist of:
   1) Entertainment tax
   2) Taxes on the acquisition of rights to land

and buildings
3) Hotel tax
4) Rural and urban land and building taxes
5) Wallet bird's nest tax
6) Groundwater Tax
7) Tax on non-metallic minerals and rocks
8) Advertising Tax
9) Restaurant tax
10) Parking tax
11) Street Light Tax

2.6 Types of Regional Levies

Public service levies are services provided or offered by local governments for the public interest and benefit, which can be participated by the community and individual.

a. Types of General Services Levy are:
1) Retribution for Parking Services on the Side of Public Roads;
2) Market Service Levy;
3) Levy for Funeral Services and Burial of Corpses;
4) Levy for Reimbursement of Costs for Printing Identity Cards and Civil Registry Deeds;
5) Health Service Levy;
6) Waste/Cleaning Service Levy;
7) Telecommunication Tower Control Levy
8) Education Services Levy;
9) Retribution for Tera/Re-Tera Services;
10) Liquid Waste Processing Levy;
11) Retribution for Provision and/or Suction of Latrines;
12) Levy for Reimbursement of Map Printing Costs;
13) Fire Extinguisher Inspection Levy;
14) Motor Vehicle Testing Levy;

b. Types of Business Services Retribution are:
1) Terminal Levy;
2) Accommodation/Pesanggrahan/Villa Retribution;
3) Special Parking Retribution;
4) Levy for Use of Regional Wealth;
5) Auction Venue Levy;
6) Wholesale Market and/or Shop Levy;
7) Water Crossing Levy;
8) Levy for Recreation and Sports Places;
9) Regional Business Production Sales Levy.
10) Slaughterhouse Levy;
11) Port Service Levy;

c. Certain Types of Licensing Levy are:
1) Building permit levies;
2) Alcoholic Beverage Sales License Levy;
3) Levy from route permits
4) Levy for fishing business permits.
5) Nuisance permit levy;

2.7 Understanding Entertainment Tax

In accordance with regional regulations of Pangkajene and Islands Regency no. 5 of 2011 concerning entertainment tax is: tax on the provision of entertainment is known as entertainment tax. Entertainment is all forms of events such as sports, concerts, games, or crowds that are enjoyed by many people for a fee.

2.8 Legal Basis for Collection of Entertainment Tax

The legal basis for collecting entertainment tax is based on strong and clear laws, so that the public and related parties must comply with them. Entertainment Tax Law, namely:

a. Law Number 28 of 2009 concerning Regional Taxes and Regional Levies.
b. Pangkajene and Islands Regency Regional Regulation Number 5 of 2011 concerning regional taxes.

2.9 Entertainment Tax Object

In entertainment management and costs are objects of entertainment tax. The objects referred to in entertainment tax are:

a. Horse racing, motorized vehicles and stunt games
b. Pool games, golf, bowling
c. Discos, karaoke, nightclubs and the like
d. Performing arts, music, dance and/or fashion
e. beauty contests, bodybuilding and the like
f. Sports competition
g. Circus, acrobatics and magic
h. Massage parlors, reflexology, steam bath/spa, and fitness center, and

i. Exhibition
j. Watch a movie

Implementation of entertainment tax freely, such as during weddings, religious activities, traditional ceremonies, etc. It is not included in the entertainment tax object as intended above.

2.10 Tax Subjects and Entertainment Taxpayers

a. Individuals or entities who enjoy entertainment are subject to entertainment tax.
b. An individual or entity that organizes entertainment is an entertainment taxpayer

2.11 Basis of Imposition, Rates, and Method of Calculating Entertainment Tax

a. Basis for Collection of Entertainment Tax

Receipt of the amount of money received or which should be received by the organizer of an entertainment event is the basis for collecting entertainment tax. When determining the selling or replacement price there is a special relationship which is calculated based on the current market price when the entertainment service is used. Receipt of the amount of money received or which should be received by the organizer of an entertainment event is the basis for collecting entertainment tax

b. Entertainment Tax Rates

The calculation of tax rates is based on each regional regulation, because it is based on the conditions of each district/city area. In Pangkajene and Islands districts, entertainment tax rates are determined by the following information:

1) Folk/traditional arts entertainment 10% (ten percent)
2) Entertainment Tax of 25% (twenty five percent).
3) Especially for entertainment in the form of fashion shows, beauty contests, karaoke and agility games, 50% (fifty percent).

2.12 Definition of Original Regional Income (PAD)

Original Regional Income based on Article 1 Paragraph 18 of Law Number 33 of 2004 concerning Central and Regional Financial Balance, "Original regional income, hereinafter referred to as PAD, is income obtained by the region which is collected based on regional regulations in accordance with statutory regulations". Initial income comes from regional potential. where authorized agencies can make the best use of Regional Original Income sources.

According to the Regional Original Income Law no. 33 of 2004, concerning financial balance between the center and regions, the source of which is:

a. Regional levies
b. Local tax
c. Legitimate regional income
d. The results of separate regional wealth management

3. RESEARCH METHODS

3.1 Place and Time of Research

The research was carried out at the Regional Revenue Agency Office located at Pangkajene and Islands Regency, Kec. Minasatene, South Sulawesi 90614. The research was carried out for 2 (two) months starting from April to May 2023.

3.2 Data Collection Techniques

There are three ways to collect data materials used in this research, namely:

1) Field Research (field research).
   Data processing in carrying out this research was carried out by conducting research with the Regional Revenue Agency of Pangkajene and Islands Regency.
2) Library Research (library research).
   The assessment is carried out through secondary reports obtained from studying readings related to the research discussion.
3) Interview research
   Researchers carried out a question and answer process and direct discussions with the agency, especially in sections related to the research object.

3.2 Data Analysis Methods

In carrying out research, the method

used by researchers is quantitative descriptive analysis methods

1. quantitative research according to(Sugiyono, 2017), are:

   "Research methods based on the philosophy of positivism, are used to research certain populations or samples, collect data using research instruments, quantitative or statistical data analysis, with the aim of testing predetermined hypotheses."

2. Descriptive research according to Sugiyono (2017:8) is:

   "This research method was carried out to determine the existence of independent variables. The descriptive research method attempts to describe or analyze research results but is not used to make broader conclusions. This descriptive research aims to describe the realization of Entertainment Tax revenue and its contribution as a source of Regional Original Income in Pangkajene and Islands Regency. Therefore, the quantitative descriptive method aims to describe and reveal a problem, situation, and event as it is, which is represented by numbers on only one or more variables (stand-alone variables or independent variables) without making comparisons of the variables themselves and looking for relationships with them. other variables."

4. RESULTS AND DISCUSSION

4.1 Results Research

Table 4.1 Entertainment Tax Revenue for Fiscal Year 2018-2022

Uraian	Pajak Hiburan		%
	Target	Realisasi	
2018	Rp. 37.350.000	Rp. 14.650.000	39,22%
2019	Rp. 37.350.000	Rp. 11.150.000	29,85%
2020	Rp. 31.000.000	Rp. 5.400.000	17,41%
2021	Rp. 112.723.500	Rp. 14.535.500	12,89%
2022	Rp. 60.255.000	Rp. 18.700.000	31,03%
RATA-RATA			

Sumber data, BAPENDA Kabupaten Pangkajene dan Kepulauan

It can be seen in the table above that in 2018 the target to be achieved is IDR. 37,350,000 but only Rp. 14,650,000, where the achievement percentage was 39.22%. In 2019 the target set was IDR. 37,350,000 but what can be realized is only Rp. 11,150,000, of which the percentage this year was 29.85% compared to 2018 to 2019, there was a decrease in entertainment tax revenues. In 2020, the target amount set was IDR 31,000,000, but only IDR 5,400,000 was realized, where the percentage obtained was 17.41%. This year, entertainment tax revenues still decreased from the previous year. In 2021, the target to be achieved is IDR. 112,723,350, but what can be realized is only Rp. 14,535,500, where this year the percentage obtained was the lowest compared to previous years, namely 12.89%. The low percentage this year was caused by the Covid-19 outbreak. In 2022, the target for entertainment tax is IDR 60,255,000 and the realization is IDR 18,700,000, where the percentage obtained is 31.03%. This year, regional tax revenues increased by 18.14% from 2020. Even though there was an increase However, the percentage results in the last five years are not the highest compared to previous years.

Table 4.2 PAD Revenue for Fiscal Year 2018-2022

Tahun	Realisasi Penerimaan
2018	Rp. 174.288.745
2019	Rp. 185.062.242
2020	Rp. 196.530.901
2021	Rp. 159.407.687
2022	Rp. 163.473.535

Sumber Data: BAPENDA Pangkajene dan Kepulauan

From the data in the table above we can see that in 2018 the realization of PAD revenue was IDR 174,288,745. in 2019 there was an increase of Rp. 185,062,242 compared to 2018. In 2020 PAD revenues will continue to increase, namely Rp. 196,530,901, but in 2021 there was a decrease in revenue, namely IDR 159,407,687 and from 2021 to 2022 there was an increase of IDR 163,473,535.

Table 4.3 Contribution of Entertainment Tax to PAD for the 2018-2022 Fiscal Year

Tahun	Realisasi (Rp)	PAD (Rp)	Kontribusi (%)	Keterangan
2018	Rp. 14.650.000	Rp. 174.288.745	8,40%	Sangat Kurang
2019	Rp. 11.150.000	Rp. 185.062.242	6,02%	Sangat Kurang
2020	Rp. 5.400.000	Rp. 196.530.901	2,70%	Sangat Kurang
2021	Rp. 14.535.500	Rp. 159.407.687	9,10%	Sangat Kurang
2022	Rp. 18.700.000	Rp. 163.473.535	11,43%	Kurang

Sumber data, BAPENDA Kabupaten Pangkajene dan Kepulauan

The following is the calculation of the contribution of Entertainment Tax to Original Regional Income in Pangkajene and Islands Regency:

Rumus : Kontribusi = Penerimaan Pajak Hiburan x100
Pendapatan Asli Daerah

2018 = Rp. 14,650,000 x 100= 8.40%
Rp. 174,288,745

Based on data on the realization of entertainment tax revenue in 2018, the realization of IDR 14,650,000 was obtained. From this data, it can be seen that the contribution of entertainment tax to Original Regional Income in Pangkajene and Islands Regency, then the realization of entertainment tax revenue is divided by the total regional original income to get a result of 8. 40%, so that entertainment tax revenues in 2018 can be said to have contributed very little to local original income in Pangkajene and Islands Regency.

2019 = Rp. 11,150,000 x 100= 6.02%
Rp. 185,062,242

Based on data on the realization of entertainment tax revenue in 2019, the realization was Rp. 11,150,000 which will be divided by Original Regional Income and the results of the division are multiplied by 100% to get a result of 6.02%. From these results we can see that entertainment tax revenue in 2019 is still said to have contributed very little to increasing local original income.

2020 = Rp. 5,400,000 x 100= 2.70%
Rp. 196,530,901

Based on data on the realization of entertainment tax revenue in 2020, the realization was Rp. 5,400,000 where the realization is divided by local original income after which the division result is multiplied by 100% to get a total of 2.07%. This year's results are said to be very less than in previous years due to the Covid-19 pandemic which resulted in restrictions on all entertainment venues, so that the contribution made to local revenue is still very low.

Year 2021 = Rp. 14,535,500 x 100= 9.10%
Rp. 159,407,687

Based on data on the realization of entertainment tax revenue in 2021, the realization was Rp. 14,535,500 where the realization is divided by Original Regional Income after which the division result is multiplied by 100% to get a total of 9.10%. This year there was an increase in entertainment tax revenues, although there was an increase, the contribution was still very small.

Year 2022 = Rp. 18,700,000 x 100= 11.43%
Rp. 163,473,353

Based on data on the realization of entertainment tax revenue in 2022, the realization was Rp. 18,700,000 where the realization is divided by Original Regional Income after which the division result is multiplied by 100% to get a total of 11.43%. From the data obtained, the realization of entertainment tax revenue for this year can be said to be the highest compared to the previous four years. However, even though it is said to be the highest income received, the contribution made to local original income is still relatively low

Table 4.4 Contribution of Entertainment Tax to PAD of Pangkajene and Islands Regency

Year	**Contribution**
2018	8.40%
2019	6.02%
2020	2.70%
2021	9.10%
2022	11.43%
Average	**7.53%**

Data source, BAPENDA Pangkep Regency

Based on table 3.3 of the average entertainment tax contribution from entertainment tax revenues during the 2018-2022 period, it can be concluded that the average for the last 5 (five) years is 7.53%.

Based on the effectiveness of Entertainment Tax Revenue included in the formula sourced from Halim 2004, the average contribution in the 5 years from 2018-2022 is in the Very Low category.

4.2 Discussion

From the results of the research above, it can be seen that the contribution of entertainment tax to PAD from 2018 to 2022 ranges from 8.40% - 11.43%. From 2018 the entertainment tax contribution decreased until 2020, after that in 2020–2022 the entertainment tax contribution increased.

In 2019, contribution decreased from the previous year by 2.38%, namely from 8.40% to 6.02%. In 2020, contribution still decreased by 3.32%, namely from 6.02% to 2.70%. For 2021, contributions increased by 6.4%, namely from 2.70% to 9.10%. Furthermore, in 2022 the contribution will increase by 2.33%, namely from 9.10% to 11.43%. The average contribution made by entertainment tax to PAD from 2018 to 2022 is 7.53%. From the average contribution of entertainment tax to regional taxes in Pangkajene and Islands Regency of 7.53%, this means that the contribution is still very low because it is at a percentage of 0-10%. This was also conveyed in an interview with the BAPENDA secretary who stated that the realization of entertainment tax revenue was still less than the target to be achieved. As for determining the target itself, it is done by conducting research on tax object revenues, especially entertainment tax objects in the form of children's games, where the potential only exists in these tax objects because for Pangkajene Regency and the Islands itself there is still a lack of entertainment tax facilities provided such as entertainment tax objects. in cinemas, while for entertainment tax objects in the form of karaoke the income given is not too large.

The obstacles during the entertainment tax revenue process are the lack of awareness on the part of taxpayers, the entertainment tax rate is too high making taxpayers reluctant to pay the tax, entertainment tax facilities are still very lacking, and especially in 2020 the Covid-19 outbreak occurred. which resulted in entertainment tax revenues that year being very low.

However, this cannot be used as a reference, because each region has different indicators to determine the size of regional tax payments. Pangkajene and Islands District entertainment tax revenues achieved results that were far from the government's target. This is due to the lack of existing entertainment facilities and also the Covid-19 outbreak which occurred in March 2020. The lower the entertainment tax revenue, the lower the PAD received and vice versa. Therefore, the government must make efforts to increase regional taxes, especially entertainment taxes.

The government's efforts to increase Regional Original Income (PAD) in the Entertainment Tax sector in Pangkajene and Islands Regency are carried out through several efforts as follows.

1. By adding a survey, you will find out the true potential of the entertainment tax.
2. Look at last year's performance data as a basis for how much potential exists and has been realized
3. The next effort is to increase PAD, especially entertainment tax, by increasing the intensification team and existence team of the tax apparatus.
4. Exploring new potential for incidental entertainment taxes where potential exploration can be done, among other things, by carrying out complete, comprehensive and in-depth data collection. Then, by examining various entertainment tax objects in order to explore the still untapped potential of entertainment tax objects. For example, holding certain events, competitions, lotteries, football matches.

5. CLOSING

5.1Conclusion

As a result of calculating Entertainment Tax income and also contributions obtained from PAD over the last 5 years, it can be

concluded that the percentage from 2018 - 2020 has experienced a significant decline. After that, from 2020 to 2022, there was an increase in the contribution given, but based on effectiveness in accordance with the contribution formula from Halim 2004, entertainment tax revenue during 2018 - 2022 was still very low.

There are several efforts that can be made by regional revenue bodies to increase income from entertainment tax, namely by adding surveys to find out the true potential of entertainment tax, then by conducting tests on various entertainment taxes to find out the potential of entertainment tax that is still untapped. For example, holding certain events, competitions, lotteries and so on.

5.2 Suggestions

The regional government of Pangkajene and the Islands, especially BAPENDA, must be more proactive in informing taxpayers about regional taxes and laws because it is very important in increasing knowledge, awareness and compliance with regional taxes. In optimizing the level of entertainment, Revenue for the following years to achieve a positive revenue growth rate.

The wider community, especially taxpayers and tax objects, are expected to be more active in seeking information about regional regulations (Perda), especially regarding regional tax payments. Apart from that, the public hopes for an increase in knowledge and awareness of the importance of paying regional taxes to increase the flow of income to finance regional expenditure, thereby creating an independent and autonomous region.

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