



Efforts to Increasing Regional Genuine Income Based on Regional Tax Roadmap of Ponorogo Regency 2022-2026

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ABSTRACT

Local tax revenue is the largest source of local revenue. Conditions in Ponorogo Regency in the local tax revenue sector have decreased in 2020 due to the Covid-19 pandemic. The government must prepare a strategy and design to recover lost tax revenues in 2020. Projections are made to find out the amount of local tax revenue, especially in Ponorogo Regency in the coming 2022-2026. This study aims to calculate and project the maximum and optimal amount of tax revenue in 2022-2026. Secondary data was obtained from the LKPD of the Office of Revenue, Financial Management, and Regional Assets of Ponorogo Regency in the form of documentation and printouts of the LKPD sheet. The results of data analysis: first, it can be seen that the amount of the total amount of tax for each tax post. Second, it can be seen that the tax increase is significant. Third, it can be seen the projected results of tax revenues for the next 5 years. The Ponorogo Regency Regional Tax Post in 2013-2021 has the largest land and building tax with a total of 250,443,706,350 and the lowest is the groundwater tax post which only reaches 1,862,439,630. However, after making projections for 2022-2026, the largest tax post is land and building tax with a value of 406,950,242,338 and the lowest tax post is parking tax, 2,949,871,482. The highest tax item value remains on the land and building tax, but the lowest tax item was originally on the groundwater tax post now, after projections have been made, it has moved to the parking tax post. So that there must be a renewal of new activity programs in order to increase tax items that are still low and maintain tax items that are already large. One of the strategies that can be taken by the Government is to review all regional tax items and take new policy steps to stabilize and increase local tax revenues in all tax items.

Keywords: Local Own Revenue, Regional Tax, Tax Reform Roadmap, Regional Development, Regional Tax Projection.

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INTRODUCTION

In Law No.34/2000 concerning amendments to Law No.18/1997 concerning regional taxes and regional levies and Law No. 28 of 2009 concerning Regional Taxes and Regional Retribution (PDRD), as one of the efforts to demonstrate regional autonomy which is broad, real and responsible where government financing and regional development originating from Regional Original Revenues which are especially sourced from taxes need to be increased so that regional independence in terms of financing the administration of government in the regions can be realized. (Ardiansyah: 2010). According to Joko, (2009: 155), very large tax revenues and helping the country's economy require the government to find ways for taxes to grow rapidly. This is indicated by a dependency where a region or country can be said to be independent if the region or country is able to carry out fiscal decentralization and reduce dependence on the central government. Increasingly, from year to year, the movement for change must be carried out immediately by means of one of them carrying out reforms, where reforms will make a region or a country able to stand up for its economic independence by increasing regional tax revenues.

The role of the regional government in exploring and developing various regional potentials will greatly determine the success of implementing governmental tasks, development, and community services in the regions. The main characteristics that indicate an autonomous region that is capable of autonomy are that the autonomous region must have the authority and ability to explore its own financial resources, and decreased dependence on central government assistance in the form of transfers so that Regional Original Revenue (PAD) must be the largest share of regional income. regional finance. Article 1 number 18 of Law Number 33 of 2004 concerning the

Financial Balance between the Central Government and Regional Governments states that Regional Original Revenue (PAD) is income earned by regions that are collected based on regional regulations in accordance with statutory regulations. The percentage of PAD to total regional income shows the magnitude of PAD's contribution to total regional income. The greater the percentage of PAD to total income and to total spending, it is highly desirable in the context of implementing regional autonomy. Regional Original Revenue itself consists of Regional Taxes, Regional Levies, Results of Separated Regional Wealth Management, and Other Legitimate Regional Original Revenues. The government has the authority to impose Regional Taxes and Regional Retribution (PDRD) on local residents to finance community services which are an important element in a decentralized government system.

The tax itself is the largest source of revenue in Indonesia, in fact, almost 90% of state revenue comes from taxes. The tax is obtained from the people who will also be returned by the people but in the form of services and facilities that can be used together. Within a country, of course, it has economic autonomy that has been regulated with the aim that the economy of a country can run well and is directed. This autonomy is carried out in the form of regional economic strata which are expected to be more efficient and effective in accordance with the capabilities and needs of the region itself. In Law No.34/2000 concerning amendments to Law No.18/1997 concerning regional taxes and regional levies as one of the efforts to demonstrate broad, real and responsible regional autonomy where government financing and regional development come from Regional Own Revenue, which is particularly sourced from taxes, needs to be increased so that regional independence in terms of financing

government administration in the regions can be realized. (Ardiansyah: 2010) Huge tax revenues and helping the country's economy require the government to find ways for taxes to grow rapidly. This is indicated by a dependency where a region or country can be said to be independent if the region or country is able to carry out fiscal decentralization and reduce dependence on the central government. Increasingly, from year to year, the movement for change must be carried out immediately by means of one of them carrying out reforms, where reforms will make a region or a country able to stand up for its economic independence by increasing regional tax revenues. According to Prof. Dr. Rochmad Soemitro, S.H., taxes are people's contributions to the state treasury based on laws (which can be enforced) without receiving lead (contra-achievement) services that can be shown directly and used to pay public expenses.

One of the districts that implement Law no. 34/2000 concerning changes to Law No. 18/1997 concerning regional taxes and regional fees as one of the efforts to demonstrate broad, real and responsible regional autonomy is Ponorogo Regency. Ponorogo Regency is one of the regencies in the province of East Java. Regency areas can be said to have a moderate area with an adequate population. It cannot be separated from that Ponorogo Regency has a regional autonomy which is regulated by its own AD-ART. With the focus on income, the largest source of revenue is from the regional taxes that are collected.

Regional original revenue receipts get the most sources from local taxes. This is why taxes are one of the most important supports of the regional budget. The very important role of local taxes, it requires the government to be extra careful in what they do because if they are rare, it is the government's budget that will be threatened. As time goes by,

the government must update the policies themselves in order to increase the receipt of regional revenue sources. Based on the role of tax which is very influential in the process of development and growth of the nation and state, it is necessary to renew it at any time in order to increase tax revenue from year to year. Road Map analysis is one way that can be used to increase tax revenue.

A road map is a document that provides a big picture as well as a guide for making changes and achieving something. The preparation of the road map includes discussions regarding the stages or activities that need to be carried out for each program and activity, the achievement targets/results, the executor, the person in charge, the support needed, and the budget required. It is hoped that the existence of a road map for the implementation of programs and activities in Ponorogo Regency will also serve as a means to increase local revenue (PAD) from the regional tax sector by building a system that utilizes information technology but also as a tool to measure performance achievements as well as monitoring and evaluation.

This research was conducted in order to find out careful planning and optimization related to tax revenues in Ponorogo Regency and to make various efforts that must be made to increase tax revenues the following year. So that there will emerge a strategy - a strategy in carrying out tax reform and reform for the next five years which later I will also present a future tax projection.

METHODOLOGY

The research method used in this study is a quantitative descriptive research method. Quantitative descriptive is a research method that is based on positivistic (concrete data), research data in the form of numbers that will be measured with the Microsoft Excel calculation test tool, which

is related to the problem under study to produce a conclusion (Sugiyono 2018: 13). The purpose of descriptive research is to make systematic, factual and accurate descriptions, drawings, and drawings of the facts, characteristics, and relationships between the various phenomena investigated. This research aims to test and provide empirical evidence about the road map analysis of regional tax-based local revenue reform for the 2022 – 2026 case study in Ponorogo Regency.

The data used in this research is secondary data. Secondary data was obtained from various literature studies related to research material as well as documents obtained from the Ponorogo Regency Revenue and Financial Management Office from 2011 to 2021 as well as the amount of revenue for each Ponorogo Regency regional tax post. The data collection method in this study was carried out by means of documentation in the form of collection data for the Total Types of Taxes in Ponorogo Regency in 2011 – 2021, GRDP of Ponorogo Regency, Total Population of Ponorogo Regency, and CPI and IHP.

Based on the type of data needed, in this study, the participants who were used as participants by the researcher were a group of objects that were used as data sources in research whose forms could be humans, objects, documents, and so on. The main data analysis method used is Simple Linear Regression and

OLS (Ordinary Least Square) analysis. In population regression, the term PRF (Population Regression Function) is also known, and in sample regression as an estimator of population regression, it is known as SRF (Sample Regression Function).

Multiple linear regression analysis method is a statistical technique used to determine the relationship model of one response variable (Y) involving more than one predictor variable.

The simple linear regression formula is in the following form:

$$Y = a + by$$

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e$$

Sedangkan untuk rumus proyeksi pertumbuhan $Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e$

$$Y = \lambda + B_1 PDRB_1 + B_2 \Sigma \text{penduduk} + e$$

Keterangan:

Y = Variabel dependen (Pendapatan Asli Daerah)

X = Variabel independen (Pajak)

a = Konstanta

b = Koefisien regresi e = Error

RESULT AND DISCUSSION

Regional Tax is the main source of Regional Original Revenue. From year to year, tax revenue should have increased, but what happened to Ponorogo Regency in 2020 has decreased due to the Covid pandemic that we all know. This happened because all sectors experienced paralysis. Then, the following is an explanation regarding buto domestic products, regional taxes and their projections in Ponorogo Regency:

Table 1.
Gross Domestic Product of Ponorogo Regency and Its Projection
Year 2013-2026

Tahun	PDRB Nominal	PDRB Riil	LN PDRB Riil	Pnddk	Pajak Daerah	LN Pajak Daerah	PAD
2013	10.554.461,47	12.034.805,89	16,303313500	861.082	39.533.040.335,00	24,400402623390	134.097.320.780,57
2014	11.104.535,92	12.630.368,82	16,351614696	867.573	44.956.557.768,00	24,528962477501	198.730.421.479,94
2015	11.687.865,37	14.916.033,72	16,517947281	873.972	50.895.226.786,00	24,653034979799	210.695.348.134,82
2016	12.305.652,04	16.419.185,21	16,613961039	868.814	63.159.109.745,00	24,868922931000	240.111.321.573,88
2017	12.933.449,31	17.690.420,18	16,688533818	869.894	72.556.475.111,11	25,007631062620	308.232.104.639,07
2018	13.615.231,83	19.174.225,22	16,769077499	870.705	80.428.832.986,00	25,110638568072	289.017.741.958,47
2019	14.297.100,01	20.483.747,99	16,835142349	871.370	89.412.585.813,01	25,216527290123	291.227.369.256,84
2020	14.168.621,37	20.513.377,29	16,836587782	871.825	77.147.361.632,31	25,068983217275	303.331.015.448,27
2021	14.593.680,01	21.128.778,61	16,866146584	949.320	96.514.159.283,00	26,157726156476	376.701.763.233,31
2022*	15.221.208,25	22.037.316,09	16,908247760	958.813	271.592.933.962,10	26,327570215556	153.292.680.345,44
2023*	15.967.047,46	23.117.144,58	16,956085090	966.963	329.405.382.947,35	26,520554995831	156.228.947.538,47
2024*	16.829.268,02	24.365.470,38	17,008677540	974.215	407.262.113.003,13	26,732722826992	159.364.705.131,75
2025*	17.805.365,56	25.778.667,67	17,065057873	981.035	511.274.104.819,00	26,960171691576	162.748.801.770,34
2026*	18.855.882,13	27.299.609,06	17,122382940	987.412	644.300.963.067,69	27,191431787431	166.276.110.040,96

Sources: LRA DPPKAD Kabupaten Ponorogo

Table 2.
Ponorogo Regency Regional Tax Revenue and Projections for 2013-2026

Tahun	Hotel	Restoran	Hiburan	Reklame	Penerangan Jalan	Parkir	Air Tanah	Pajak MBLB	PBB	BPHTB
2013	350.609.745	1.571.800.902	267.841.200	822.633.351	12.338.121.696	50.503.600	219.253.237	979.705.748	16.474.150.347	6.458.420.509
2014	515.728.409	1.949.098.569	333.527.350	887.083.240	14.683.762.933	149.507.600	207.544.484	1.313.106.626	19.967.524.589	4.949.672.489
2015	748.445.988	2.548.319.065	1.046.384.346	952.327.980	17.092.950.909	196.384.300	169.516.010	330.536.497	21.522.565.203	6.287.796.488
2016	937.243.907	3.882.238.198	1.213.399.569	1.028.009.601	18.611.219.265	229.937.300	141.364.537	674.755.716	26.679.000.503	9.761.941.149
2017	1.095.335.023	4.188.959.611	1.339.322.189	1.012.997.589	23.213.539.028	234.313.032	188.366.522	791.656.120	27.864.376.094	12.627.609.903
2018	1.277.886.367	5.114.013.367	1.752.251.425	1.060.985.888	25.797.086.731	289.735.660	154.744.921	896.636.405	30.928.100.868	13.157.391.354
2019	1.342.089.661	6.368.817.918	1.835.492.221	1.075.753.148	27.846.929.903	411.854.300	175.176.412	879.554.380	33.683.061.969	15.792.855.901
2020	564.832.950	3.190.981.229	493.491.041	1.067.310.676	22.141.238.557	149.697.600	133.619.844	420.172.405	35.774.925.130	13.211.092.200
2021	825.000.000	3.075.000.000	185.000.000	1.334.000.000	25.216.000.000	515.000.000	160.000.000	165.000.000	37.550.000.000	16.500.000.000
2022*	707.691.414	4.087.957.684	151.874.164	1.259.676.077	35.119.015.891	97.083.570	1.768.889.806	244.000.784	21.175.695.756	21.355.982.549
2023*	807.346.464	4.633.570.994	169.352.170	1.406.607.888	38.235.809.915	105.970.464	1.930.511.749	244.032.128	22.886.164.868	24.015.743.935
2024*	925.166.280	5.274.360.549	190.854.522	1.576.081.120	41.859.705.886	115.155.337	2.098.545.618	238.584.237	24.796.556.356	26.967.418.886
2025*	1.060.222.888	6.006.216.138	216.028.170	1.767.689.733	45.975.550.531	124.855.433	2.276.717.054	228.901.605	26.916.327.724	30.230.017.561
2026*	1.206.736.629	6.798.324.062	243.696.684	1.973.735.485	50.414.411.722	134.811.933	2.460.126.311	216.047.087	29.167.989.631	33.686.725.772

LRA Dinas Pendapatan, Pengelolaan Keuangan dan Aset Daerah Kabupaten Ponorogo Tahun 2013-2021

Hotel Tax and its Projections

According to Widanaputra (2009: 16) the definition of a hotel is a type of accommodation that is managed commercially by using part or all of the existing buildings to provide lodging, food and beverage service facilities and other services where these facilities and services are provided for guests and the general public who wish to stay.

The hotels themselves are divided into several types, in accordance with government regulations that have determined the quality and quantity of hotels that become a policy in the form of standard types of classification intended and applicable to a hotel. Determination of the type of hotel in accordance with the Decree of the Minister of Transportation of the Republic of Indonesia No. 241/4/70

dated August 15, 1970. Examples of hotels in Ponorogo Regency itself have several hotels that have been established including the Maesa Hotel, Amaris Hotel, Ponorogo Permai Hotel, Kencana Dewi Hotel, Dirgahayu Hotel and many more. Hotel tax revenue projection is based on the regression equation which is estimated from historical data and is expressed in the following equation:

$$\text{HOTEL TAX}_t = -371000000 + 129.5979 * \text{Real GRDP} - 1165.759 * \text{LN Real GRDP}$$

Where:

- TAX = Tax revenue in year t
- GRDP = Real Gross Regional Domestic Product in year t
- LN Real GRDP = Natural Logarithm of Real GRDP
- PDRB = Produk Domestik Regional Bruto Riil pada tahun t

LN PDRB Riil = Logaritma Natural PDRB Riil

Table 2. above shows that in 2020 there has been a drastic decline due to the Covid - 19 pandemic which has started to enter Indonesia as a whole so that all tax items have decreased including hotel taxes.

Recovery of the tax increase requires quite a long time with efforts and stages that are quite focused. Starting from conducting an evaluation to the final stage in accordance with the maximum hotel tax revenue. The stages of the work phase need to be reformed so that a priority scale can be created every year while still paying attention to the conditions and capabilities of the Ponorogo area. Based on the above elaboration, the Reform Road Map from the data above:

Table 3.
Road Map of Regional Own Revenue from the Hotel Tax Sector in the Regency Ponorogo 2022 – 2026

Tahun	Program Kegiatan
2022	Pihak pemerintah Kabupaten Ponorogo melakukan Sosialisasi wajib pajak dan kesadaran wajib pajak keseluruhan daerah.
2023	Melakukan survei dan menganalisis juga mengkaji tiap – tiap hotel yang ada di Kabupaten Ponorogo. Termasuk dengan melakukan pengelompokan rating hotel sehingga dapat diambil langkah – langkah dalam memutuskan kebijakan untuk meningkatkan penerimaan pajak hotel Kabupaten Ponorogo.
2024	Melakukan pengkajian perhitungan potensi hotel di kabupaten Ponorogo, yang selanjutnya dilakukan peberiaan surat total pajak yang harus dibayar kepada pihak hotel secara bertahap atau tiap tahunnya.
2025	Melakukan kerja sama antara pihak hotel dan pemerintah untuk mempromosikan hotel tersebut juga membuka peluang terhadap para investor dalam investasi hotel di kabupaten Ponorogo
2026	Optimalisasi potensi Kerjasama dengan pihak terkait seperti pelaku usaha hotel dalam rangka mengoptimalkan pendapatan dari industri hotel di Kabupaten Ponorogo

Restaurant Tax and Its Projection

According to Atmojo (2005) a restaurant is a place or building that is commercially organized, which provides good service to all consumers in the form of food and drinks.

Ponorogo Regency is a regional area that can be said to be a small area. However, this does not affect the fact that

in Ponorogo Regency there are many places to eat from small to large scale restaurants. Such as places to eat CFC restaurants, Gacoan Noodles, Cafes, and many more.

The following is the revenue and projection of the Ponorogo Regency restaurant tax for 2012 – 2026 based on historical data as follows.

$$PAJAK RESTORAN_t = -338000000 + 690,5339 * PDRB Riil - 4475,881 * LN PDRB Riil$$

Where:

GRDP = Real Gross Regional Domestic Product in year t

LN Real GRDP = Natural Logarithm of Real GRDP

In 2022 to 2026 is a projected year

in which it is hoped that restaurant taxes will be able to reach the correct calculation or even reach more than the calculation in order to recover from 2020-2021 which has decreased. Based on the elaboration above, the Road Map for Reform of local revenue from the local tax sector in Ponorogo Regency specifically for restaurant taxes in Ponorogo Regency for 2022-2026 can be seen in the table below.

Table 4.
Road Map of Regional Original Revenue from the Restaurant Tax Sector in Ponorogo Regency 2022 – 2026

Tahun	Program Kegiatan
2022	Melakukan kajian dan analisis restoran yang ada di Kabupaten Ponorogo.
2023 - 2024	Memberlakukan tapping box pada setiap restoran yang ada di Kabupaten Ponorogo. Sehingga diharapkan seluruh pihak restoran berkoperatif dalam penjualan makanan mereka.
2025	Melakukan promosi oleh seluruh koeponen baik pemelik usaha maupun pemerintah. Selain itu juga terus berkontribusi dalam promosi baik melalui media apapun sehingga dapat menarik minat konsumen dan mitra kerja lainnya.
2026	Melakukan kajian rutin terhadap seluruh restoran dan menganalisis keberhasilan kegiatan selama 4-5 tahun berlalu.

Entertainment Tax and Its Projection

Entertainment is all forms of money that many people get the satisfaction of pleasure in seeing the entertainment. Entertainment usually takes the form of music games, videos, movies, opera, drama, and other similar types.

$$PAJAK HIBURAN_t = 269000000 + 26,45859 * PDRB Riil - 578,3356 * LN PDRB Riil$$

Where:

TAX = Tax revenue in year t

GRDP = Real Gross Regional Domestic Product in year t

LN Real GRDP = Natural Logarithm of Real GRDP

Table 2 has presented historical tax data from 2013-2021 and 2022-2026 as future projected years. In 2015-2019 there

was a significant increase but in 2020-2023 it continued to experience a significant decline as well. In 2020, it was the first year that there was a decline, it happened again due to the Covid pandemic. However, in 2022 to 2023 it will continue to decline even though it is no longer experiencing the Covid pandemic. This happened because of a drastic decline which resulted in the difficulty of returning or increasing a significant increase. A significant increase will occur again only in 2024 to 2026. Because the first 2 years are the year of recovering restaurant tax revenue after the Covid pandemic.

Based on the elaboration above, the Reform Road Map for regional original revenues that can be carried out is as follows:

Table 5.
Road Map of Local Own Revenue from the Entertainment Tax Sector in Ponorogo Regency 2022 – 2026

Tahun	Program Kegiatan
2022	Melakukan kajian dan analisis restoran yang ada di Kabupaten Ponorogo.
2023 - 2024	Memberlakukan tapping box pada setiap restoran yang ada di Kabupaten Ponorogo. Sehingga diharapkan seluruh pihak restoran berkoperatif dalam penjualan makanan mereka.
2025	Melakukan promosi oleh seluruh komponen baik pemelik usaha maupun pemerintah. Selain itu juga terus berkontribusi dalam promosi baik melalui media apapun sehingga dapat menarik minat konsumen dan mitra kerja lainnya.
2026	Melakukan kajian rutin terhadap seluruh restoran dan menganalisis keberhasilan kegiatan selama 4-5 tahun berlalu.

Advertising Tax and Its Projection

Billboard is a tool or media in advertising an item or service to be known by many people.

$$Advertising Tax_t = -1880000000 + 172,2192 * PDRB Riil - 172,182 * LN PDRB Riil$$

Where:

TAX = Tax revenue in year t

GRDP = Real Gross Regional Domestic Product in year t

LN Real GRDP = Natural Logarithm of Real GRDP

From Table 2, what has been presented above is advertisement tax data from 2013-2026 and its projections. Advertising tax continues to experience a significant increase from 2022-2026.

Based on the elaboration above, the Road Map for Reform of local revenue from the regional tax sector in Ponorogo Regency specifically for advertisement tax in Ponorogo Regency for 2022-2026 can be seen in the table below.

Table 6.
Road Map of Regional Original Revenue from the Advertising Tax Sector in Ponorogo Regency 2022 – 2026

Tahun	Program Kegiatan
2022 - 2023	Melakukan kajian terhadap hasil pajak penggunaan Reklame selama ini.
2024-2025	Memperbanyak tempat papan iklan, papan reklame, dan baliho di beberapa tepat pusat kota atau tepat icon Kabupaten Ponorogo
2026	Mengadakan reklame dalam jenis megatron atau videotron seperti di kota – kota besar sehingga lebih dilirik oleh orang

Street Lighting Tax and Its Projection

Street lighting tax is a tax on the use of electric power, either self-generated or obtained from other sources. In Law no. 28 of 2009 concerning Regional Taxes and Regional Levies. Ponorogo Regency Regional Regulation No. 8 of 2010 concerning Street Lighting Tax. Under the name Street Lighting Tax, a tax is levied on every use of electricity.

$$PPJt = -20900000000 + 3782.006 * Real GRDP - 9262.799 * LN Real GRDP$$

Real GRDP – 9262.799 * LN Real GRDP

Where:

TAX = Tax revenue in year t

GRDP = Real Gross Regional Domestic Product in year t

LN Real GRDP = Natural Logarithm of Real GRDP

In table 2, what has been presented above is the historical data on street lighting tax revenues for 2013-2026 and their projections. Street lighting tax continues

to increase from 2022-2026. Street lighting tax has never decreased even though in 2020 there was a Covid pandemic, but even though it continues to experience an increase in street lighting tax it must continue to be considered in

order to maintain the significance of street lighting tax revenue.

Based on the elaboration above, the Road Map of the Reform of local revenue from the Street Lighting tax sector is as follows:

Table 7.
Road Map of Local Own Revenue from the Road Lighting Tax Sector in Ponorogo Regency 2022 – 2026

Tahun	Program Kegiatan
2022	Melakukan analisa dan kejian penerangan jalan selama ini dengan secara terperinci.
2023 - 2024	Memaksimalkan lokasi – lokasi atau jalan – jalan yang masih minim penerangan jalan namun banyak penduduk.
2025	Optimalisasi pelayanan penerangan jalan dengan cara menaikkan tarif pajak teneangan jalan
2026	Bagi rumah tangga dialihkan dengan menggunakan pulsa listrik

Parking Tax and its Projection

Parking tax is a tax on proper parking outside the agency, whether provided by the principal business or a business. This tax is a tax assigned to the Regency/City concerned.

$$Parking Tax_t = -482000000 + 5,678378 * PDRB Real + 485,4476 * LN PDRB Real$$

Where:

TAX = Tax revenue in year t

GRDP = Real Gross Regional Domestic Product in year t

LN Real GRDP = Natural Logarithm of Real GRDP

Table 2. Describes and presents historical data on regional tax revenues from the parking tax, one of which is from 2013-2026 along with its projections. Parking taxes have increased, but this year in 2022 it has decreased significantly. This may occur due to several factors, both internal and external factors. Based on the elaboration above, the Road Map for reform of local revenue from the local tax sector in Ponorogo Regency specifically for parking taxes in Ponorogo Regency for 2022-2026 can be seen in the table below.

Table 8.
Road Map of Regional Own Revenue from the Parking Tax Sector in Ponorogo Regency 2022 – 2026

Tahun	Program Kegiatan
2022	Melakukan analisa dan kejian penerangan jalan selama ini dengan secara terperinci.
2023 - 2024	Memaksimalkan lokasi – lokasi atau jalan – jalan yang masih minim penerangan jalan namun banyak penduduk.
2025	Optimalisasi pelayanan penerangan jalan dengan cara menaikkan tarif pajak teneangan jalan
2026	Bagi rumah tangga dialihkan dengan menggunakan pulsa listrik

Ground Water Tax and Its Projection

Groundwater tax is a tax on the extraction and/or utilization of groundwater. In accordance with its mention, groundwater

is water contained in layers of soil or rocks below the surface of the soil (Article 1 number 33 of the Law on Regional Taxes and Regional Retribution/PDRD).

$$\text{Ground Water Tax}_t = (-11200000000 + 143,5799 * \text{PDRB Real} + 11181,31 * \text{LN PDRB Real}) * 0,75$$

Where:

TAX = Tax revenue in year t

GRDP = Real Gross Regional Domestic Product in year t

LN Real GRDP = Natural Logarithm of Real GRDP

From table 2. above it can be

concluded that groundwater tax revenues will continue to experience a significant and even drastic increase in 2022-2026. This can happen if optimization is maintained in handling groundwater. The following is a Road Map for Reforming local revenue from the local tax sector in Ponorogo Regency, specifically for the groundwater tax in Ponorogo Regency for 2022-2026, which can be seen in the table below.

Table 9.
Road Map of Regional Own Revenue from the Groundwater Tax Sector in Ponorogo Regency 2022 – 2026

Tahun	Program Kegiatan
2022	Melakukan kajian dan analisis terkait penggunaan air tanah di Kabupaten Ponorogo.
2023	Melakukan pencatatan ulang bagi mereka – mereka yang menggunakan air tanah namun belum melaporkan terhadap pihak pajak.
2024	Memberlakukan sistem pembayaran pajak air tanah secara online
2025-2026	Mengoptimalkan atau meningkatkan kualitas air tanah dan menaikkan tarif pajak air tanah dengan kesesuaian manfaat yang didapatkan.

Non-Metal Rock Mineral Tax and its Projection

Tax on Non-Metal and Rock Minerals is a tax on the activity of extracting non-metallic minerals and rocks, both from natural sources within and/or on the surface of the earth for utilization. Law No. 28 of 2009 concerning Regional Taxes and Regional Levies.

$$\text{PAJAK MINERAL BKN LOGAM BATUAN}_t = -1760000000 - 24,35189 * \text{PDRB Riil} + 2445,265 * \text{LN PDRB Riil}$$

Where:

TAX = Tax revenue in year t

GRDP = Real Gross Regional Domestic

Non-metal mineral taxes in 2013-2019 continued to increase but in the following two years it continued to decrease and increased again in 2022-2025 but not significantly. This can occur from several factors, one of which is that Ponorogo Regency itself only has a small number of non-metallic mineral resources, so it is experiencing difficulties in increasing non-metallic mineral tax revenue.

The following is an analysis of the Road Map for local revenue reform in the mineral tax sector.

Product in year t

LN Real GRDP = Natural Logarithm of Real GRDP

Table 10.
Road Map of Local Own Revenue from the Non-Metallic Mineral Tax Sector in Ponorogo Regency 2022 – 2026

Tahun	Program Kegiatan
2022	Melakukan kajian dan analisis terkait mineral bukan logam batuan di Kabupaten Ponorogo
2023-2024	Melakukan pencatatan secara terperinci dan pendaftaran ulang bagi mereka badan atau perorangan yang mengambil mineral batuan bukan logam Kabupaten Ponorogo
2025-2026	Melakukan penggalian dan pencatatan peta sumber mineral bukan logam batuan di Kabupaten Ponorogo baik yang sudah digunakan maupun yang masih belum digunakan dengan cara penggalian ulang sumber daya penghasil mineral bukan loga batuan.

Land and Building Tax and its Projection

Land and building tax is a levy on land and buildings that exist due to profit and/or socio-economic position for a person or entity that has a right over it, or obtains benefits based on it.

$$\text{Land and Building Tax}_t = -38200000000 + 1726,96 * \text{PDRB Real} + 29865,38 * \text{LN PDRB Real}$$

Where:

TAX = Tax revenue in year t

GRDP = Real Gross Regional Domestic Product in year t

LN Real GRDP = Natural Logarithm of Real GRDP

Table 2. The above presents historical data on regional tax revenues for Ponorogo Regency. One of them is the Ponorogo Regency land and building tax and its projections for 2013-2026.

In 2013-2021 it continues to experience a significant increase. However, in 2022-2026 it will decrease, although not significantly. This happened, in part, because people's taxpayers were still reluctant to pay their property tax or some of them paid land and building tax that was owed and scaled once every 3-5 years. Thus there must be an analysis to increase land and building tax revenue, one of which is by carrying out the Reform Road Map as follows:

Table 11.

Road Map of Regional Own Revenue from the Land and Building Tax Sector in Ponorogo Regency 2022 – 2026

Tahun	Program Kegiatan
2022 - 2023	Melakukan pengkajian dan pencatatan ulang bangunan yang lama maupun yang baru.
2024	Melakukan sosialisasi secara menyeluruh terkait wajib pajak
2025	Memberikan pemutihan pajak kepada masyarakat dengan catatan melaporkan seluruh aset bumi bangunan yang mereka miliki.
2026	Memberlakukan pajak progresif bagi mereka yang memiliki tanah atau bangunan lebih dari satu.

Land and Building Rights Acquisition Fee Tax and its Projection

Land and building rights acquisition fee is a tax on the acquisition of land and/or building rights. Acquisition of Land and/or Building Rights is a legal act or event resulting in the acquisition of land and/or building rights by an individual or entity.

$$\text{PAJAK BPHTP}_t = -77900000000 + 2601,07 * \text{PDRB Riil} + 54895,81 * \text{LN PDRB Riil}$$

Where:

TAX = Tax revenue in year t

GRDP = Real Gross Regional Domestic Product in year t

LN Real GRDP = Natural Logarithm of Real GRDP

rights acquisition fees for Ponorogo Regency in 2013-2026 which have been accompanied by projections. Fees for the acquisition of land rights from year to year continue to experience a significant increase. This can help increase the acquisition of regional tax revenue for Ponorogo Regency. The following is the Reform Road Map from the BPHTB tax

Table 2 shows the receipt of land:

Table 12.
Road Map of Local Own Revenue from the Tax Sector Fees for Acquisition of Land and Building Rights in Ponorogo Regency 2022 – 2026

Tahun	Program Kegiatan
2022-2023	Melakukan pengkajian dan analisis terkait perolehan hak atas tanah dan bangunan di Kabupaten Ponorogo
2024	Memberlakukan pencatatan secara tertulis atas kepemilikan tanah dan bangunan dengan ketentuan setiap orang pemilik tanah maupun bangunan diharuskan memiliki sertifikat kepemilikan tanah dan bangunan mereka
2025-2026	Melakukan optimalisasi bea perolehan hak atas tanah dan bangunan di Kabupaten Ponorogo.

RESULT AND DISCUSSION

From the results of the above research it can be seen that the Regional Tax is a significant and quite large source of Regional Original Revenue. This study aims to test GRDP and population against total taxes. The total tax for Ponorogo Regency from 2013-2026 as a whole has increased quite significantly. The hotel and restaurant tax is the subsection that was most affected by its revenue during the Covid pandemic in 2020 which experienced a decline. Meanwhile, the groundwater tax sub-chapter, property tax, parking tax, BPHTB, and non-metal mineral tax were not affected by the fall due to the Covid pandemic in 2020 which almost paralyzed all government sectors.

Regional tax revenues for Ponorogo Regency are influenced by ongoing economic developments which are reflected by its economic growth. The need to develop a strategy based on the vision and mission of services in Ponorogo Regency, in order to increase local revenue. One way is by compiling a Reform Road Map.

The implication of the results of this study is to carry out an analysis of the Reform Road Map of regional original income, especially in the regional tax of Ponorogo Regency. The government can optimize it with several proposed activity programs to increase Ponorogo Regency regional tax revenues starting from 2022-2026 until the following year. It is hoped that local governments can continue to

maintain and increase local tax revenues in the year the 2022-2026 projection has been carried out. areas, especially in the regional development of Ponorogo Regency.

This research still has limitations and shortcomings as well as suggestions for further research. This study did not identify in detail each of the regional tax items, both in terms of efficiency and the percentage contribution to regional own-source revenues from regional taxes.

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