

## Analysis of Regional Tax Effectiveness and Contribution to Increasing the Local Own Revenue (PAD) of Binjai City

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### ABSTRACT

This study uses a quantitative approach and was conducted at the Binjai City Government, located at Jl. Jambi No.1, Rambung Barat, Kec. South Binjai, Binjai City, North Sumatra. The data used is the Report on the Realization of the Regional Revenue and Expenditure Budget (APBD) of Binjai City for the 2019-2023 period, with quantitative data types and secondary data sources. Data collection techniques include documentation, literature studies, and observations. The results of the study indicate that regional tax effectiveness is in the "Less Effective" category, while the regional tax contribution is in the "Very Good" category. This finding indicates the need for a more optimal management strategy to increase the effectiveness of regional revenues, so that regional taxes can provide a more optimal contribution to Local Own Revenue (PAD)

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## INTRODUCTION

Local Own Revenue (PAD) is the main source of local government income used to finance operational and infrastructure development for the welfare of the community. One of the main components of PAD is local taxes, including hotel, restaurant, and entertainment taxes (Setiawan & Gayatrie, 2018). As public interest in the culinary sector increases, local taxes are becoming an increasingly significant source of income (Alfiani et al., 2024).

Optimizing regional tax collection is very important in increasing PAD, while also reflecting the government's capacity in managing economic resources (Mbailo et al., 2022). Taxes are also the main pillar of financing national development and the regional economy (Hafsah & Ade, 2023). The effectiveness of tax collection determines the extent to which the government is able to optimize tax revenue as a source of regional income (Fitriano & Ferina, 2021), where high effectiveness indicates success in maximizing PAD (Pane, 2024).

The regional tax contribution to PAD reflects the role of the tax sector in regional revenue, which can be measured by comparing it with total PAD. The large contribution confirms the importance of this sector for the local economy and development. The culinary sector, from restaurants to food stalls, has significant potential in increasing regional taxes.

Binjai City, with its strategic location on the Trans-Sumatra route, has great potential in the recreation and culinary sectors. This location supports trade and tourism, so the local government is trying to maximize tax revenues to support sustainable development.

Table 1. Realization of Regional Tax and Local Own Revenue (PAD) of Binjai City in 2019-2023

Year	Regional Tax	PAD
2019	IDR 52,864,202,205.10	IDR 108,954,526,370.00
2020	IDR 65,331,052,512.88	IDR 112.273.545.241,12
2021	IDR 54,479,285,636.48	IDR 91,986,343,406.38
2022	IDR 63,712,081,831.00	IDR 107,762,359,864.53
2023	IDR 72,523,266,925.24	IDR 113,119,618,446.61

Source: BPKAD Binjai City (2025)

The realization of Regional Tax and PAD of Binjai City in 2019-2023 experienced fluctuations. Regional Tax increased from IDR 52.86 billion (2019) to IDR 65.33 billion (2020), but decreased to IDR 54.48 billion (2021), before increasing again in 2022 and 2023. The decrease in 2021 was caused by various factors, such as taxpayer non-compliance, policy changes, and the impact of the pandemic.

PAD also showed a similar pattern, from IDR 108.95 billion (2019) rising to IDR 112.27 billion (2020), then dropping significantly to IDR 91.99 billion (2021), before increasing again in the following year. This fluctuation is influenced by economic conditions, government policies, and the efficiency of regional revenue management.

Regional Tax is the main component of PAD which reflects the fiscal independence of the region. Optimizing its revenue is important for development and improving public services. The fluctuation of Regional Tax revenue in Binjai City shows a gap between theory and practice, so further research is needed on its effectiveness and contribution to PAD.

Research by Binar Dwiyanto Pamungkas & Sugita Julika Utami (2024) found that Regional Tax effectiveness in Sumbawa Regency was in the very effective category, but its contribution to PAD was in the moderate category. Meanwhile, a study by Lulu Lovianna & Notika Rahmi (2022) showed that Regional Tax in DKI Jakarta were effective as a source of PAD, with a very good contribution.

The difference in the results of this study is a reference for understanding the conditions of Binjai City. Based on the research gap, this study is entitled "Analysis Of Regional Tax Effectiveness And Contribution To Increasing The Local Own Revenue (Pad) Of Binjai City".

## LITERATURE REVIEW

### Stewardship Theory

Stewardship theory explains that managers act as stewards who prioritize organizational interests over personal interests to achieve optimal success (Jatmiko, 2020). In the context of this study, stewardship theory is relevant because it describes the role of local governments as local tax managers who are responsible for utilizing resources to improve community welfare (Nugroho, 2018).

The application of stewardship theory in Binjai City can be seen from the efforts of the local government in managing local taxes transparently and accountably, which is reflected in the Local Government Financial Report (LKPD). Good governance not only increases PAD but also strengthens public trust through achieving the best opinion on LKPD. Therefore, stewardship theory is the conceptual basis of this study, emphasizing the role of government in managing local taxes effectively, accountably, and oriented towards public services.

### Local Own Revenue (PAD)

Local Own Revenue (PAD) is a source of regional income that comes from local potential and plays a role in supporting regional autonomy (Law No. 33 of 2004). Mardiasmo (2019) emphasized that PAD reflects regional independence in financing development. Tresnawati et al. (2023) added that PAD is the authority of the region to fund autonomy according to its potential. Halim and Muhammad (2019) highlighted PAD as the main indicator of regional fiscal success. Based on this view, PAD reflects the capacity of the region to utilize local resources according to regulations. In this study, the analysis of the regional tax effectiveness and contribution aims to evaluate its role in increasing PAD in Binjai City, in order to support fiscal independence and sustainable development.

## Tax

Taxes act as the main source of public financing in the state financial system. Adriani (2020) defines tax as a mandatory contribution from the community that is regulated by law, is mandatory without direct compensation, and is used for the public interest. Soemitro (2020) added that tax is a contribution from the community to the state treasury that functions to finance state expenditures and can be allocated as public savings for development investment. Overall, taxes not only fund state operations but also become an instrument of economic stabilization and development. In this study, taxes play a strategic role in their effectiveness and contribution to the Local Own Revenue (PAD) of Binjai City.

### Regional Tax

Regional taxes, as regulated in Law Number 28 of 2009, are mandatory contributions from individuals or bodies to the regional government that are mandatory without direct compensation. The funds collected are used for regional interests to improve community welfare. Regional tax consists of three main components: Local Own Revenue (PAD), transfers from the central government, and other legitimate income. PAD includes regional taxes and levies, while transfers from the central government include Revenue Sharing Funds (DBH), General Allocation Funds (DAU), and Special Allocation Funds (DAK) (physical and non-physical).

Regional tax management is under the Regional Revenue and Finance Management Agency (BPKPD) and is influenced by the administration system, taxpayer compliance, and effective supervision (Pramestya & Maria, 2023). Optimizing tax management is key to increasing contributions to PAD and supporting regional autonomy and community welfare (Setiawan, 2018).

### Regional Tax Effectiveness

The regional tax effectiveness describes the extent to which regional governments are able to achieve their tax collection goals, namely increasing Local Own Revenue (PAD) optimally (Pane, 2024). The regional tax effectiveness is measured by its success in increasing PAD through taxpayer compliance, administrative efficiency, and optimal supervision. An effective tax system not only achieves revenue targets, but also minimizes the difference between budget and realization and ensures efficient management. The formula for regional tax effectiveness used:

$$\text{Regional Tax Effectiveness} = \frac{\text{Realization of Regional Tax Revenue}}{\text{Target of Regional Tax Revenue}} \times 100\%$$

### Regional Tax Contribution

Regional tax contribution is an important indicator that reflects the magnitude of the regional tax contribution sector to the total Local Own Revenue (PAD) (Pane, 2024). In this study, the regional tax contribution is measured by comparing the total regional tax revenue to the total PAD received by the Binjai City Government.. The formula for regional tax contribution used:

$$\text{Regional Tax Contribution} = \frac{\text{Realization of Regional Tax Revenue}}{\text{Realization of Local Own Revenue}} \times 100\%$$

## METHODOLOGY

This study uses a quantitative approach. According to Sugiyono (2019), quantitative methods are used to study a specific population or sample with a sampling technique that is usually carried out randomly. Data are collected through structured research instruments and analyzed statistically to test the established hypotheses. This study was conducted at the Binjai City Government, located at Jl. Jambi No.1, Rambung Barat, South Binjai District, Binjai City, North Sumatra 20722. The population and sample used were the Realization Report of the Regional Revenue and Expenditure Budget (APBD) of Binjai City for the 2019–2023 period (5 years). The data used are quantitative with secondary data sources. Data collection techniques include documentation, literature studies, and observations, while data analysis involves data collection, calculation of research variables, data analysis, measurement of variables, and drawing conclusions.

## RESULTS

### Analysis of Regional Tax Effectiveness

The Regional Tax Effectiveness is calculated using the following formula:

$$\text{Regional Tax Effectiveness} = \frac{\text{Realization of Regional Tax Revenue}}{\text{Target of Regional Tax Revenue}} \times 100\%$$

Table 2. Effectiveness Criteria

Presentation	Criteria
>100%	Very Effective
90%-100%	Effective
80%-90%	Quite Effective
60%-80%	Less Effective
<60%	Ineffective

Table 3. Regional Tax Effectiveness in 2019-2023

Year	Realization of Regional Tax	Regional Tax Targets	Effectiveness of Regional Tax	Criteria
2019	52,864,202,205.10	55,094,448,076.00	95.95	Effective
2020	65,331,052,512.88	82,481,771,175.00	79.21	Less Effective
2021	54,479,285,636.48	109,231,122,122,00	49.88	Ineffective
2022	63,712,081,831.00	135,077,107,047.00	47.17	Ineffective
2023	72,523,266,925.24	124,123,000,778.00	58.43	Ineffective
Average	64,011,421,726.40	112,728,250,280.50	58.67	Less Effective

Source: Processed Data (2025)

From the processed data, the regional tax effectiveness in the last five years shows a fluctuating trend, with a downward trend. In 2019, the regional tax effectiveness reached 95.95%, which was categorized as effective. However, in 2020, the effectiveness decreased to 79.21%, falling into the less effective category because it had not reached the minimum limit of 80%.

A significant decline occurred in 2021 to 2023, with effectiveness of 49.88% (2021), 47.17% (2022), and 58.43% (2023), respectively, all of which are in the ineffective category because they are below 60%. On average, the regional tax effectiveness during the 2019-2023 period only reached 66.13%, which is still in the less effective category.

These results indicate that regional governments have not been able to achieve their regional tax revenue targets optimally, especially in the last three years, which are in the ineffective category. Strategic efforts are needed to increase the effectiveness of local tax revenues to support Local Own Revenue (PAD).

**Analysis of Regional Tax Contribution**

The formula used to calculate the Regional Tax Contribution to Local Own Revenue (PAD) is as follows:

$$\text{Regional Tax Contribution} = \frac{\text{Realization of Regional Tax Revenue}}{\text{Realization of Local Own Revenue}} \times 100\%$$

Table 4. Contribution Criteria

Presentation	Criteria
0%-10%	Very Less
10%-20%	Not Enough
20%-30%	Currently
30%-40%	Pretty Good
40%-50%	Good
Above 50%	Very Good

Source: Pane (2024)

Table 5. Regional Tax Contribution in 2020-2023

Year	Realization of Regional Tax	PAD Realization	Regional Tax Contribution	Criteria
2019	52,864,202,205.10	108,954,526,370.00	48.52	Good
2020	65,331,052,512.88	112,273,545,241,12	58.2	Very Good
2021	54,479,285,636.48	91,986,343,406.38	59.2	Very Good
2022	63,712,081,831.00	107,762,359,864.53	59.1	Very Good
2023	72,523,266,925.24	113,119,618,446.61	64.1	Very Good
Average	64,011,421,726.40	106,285,466,740.66	60.2	Very Good

Source: Processed Data (2025)

Based on the table above, the regional tax contribution to Local Own Revenue (PAD) shows a relatively stable trend with an increasing tendency. In 2019, the regional tax contribution to PAD was 48.52% with the category "Good." In 2020, the contribution increased to 58.2%, and remained in the "Very Good" category in the following years, with figures of 59.2% (2021), 59.1% (2022), and 64.1% (2023).

On average, the regional tax contribution to PAD during the 2019-2023 period reached 57.8%, which is categorized as "Very Good." This shows that regional taxes are the main source of PAD revenue, with a significant contribution to regional finances. Although the realization of regional taxes and PAD has fluctuated, the increase in regional tax contribution indicates its strategic role in supporting regional income.

## DISCUSSION

### 1. Analysis of Regional Tax Effectiveness

The results of the analysis show that the average of regional tax effectiveness over the past five years has only reached 66.13%, which is included in the "Less Effective" category. This achievement indicates that the performance of regional tax collection is still not optimal in achieving the targets that have been set. The low effectiveness indicates that there are various obstacles faced by regional governments in optimizing tax revenues, so that the target for regional tax revenues has not been realized optimally.

Several main factors causing the low regional tax effectiveness include low taxpayer compliance, lack of optimization of the tax administration system, and external impacts such as the pandemic. Low taxpayer compliance can be caused by a lack of public awareness and economic constraints that hinder tax payments. On the other hand, a tax administration system that has not been well integrated is also an obstacle in the tax collection process. In addition, external factors such as the pandemic have an impact on the weakening of the economy of the community and the business world, which ultimately affects regional tax revenues.

This study is in line with Pane's theory (2024) which states that the regional tax effectiveness reflects the extent to which the regional government is able to achieve the goal of tax collection, namely to increase Local Own Revenue (PAD) optimally. The results of this study indicate that the low regional tax effectiveness is an indication that this goal has not been fully achieved. In other words, there is still a gap between the potential for tax revenue that should be maximized and the realization that occurs in the field. Therefore, more effective strategies and policies are needed to increase taxpayer compliance, optimize the tax administration system, and overcome external obstacles that affect regional tax revenues..

This finding is in line with the research conducted by Az-zahra, Rinaldo & Fardiana (2024) in their study entitled "Analysis of the Regional Tax Revenue and Regional Retributions Effectiveness on the Local Own Revenue of Regencies/Cities in Gorontalo Province" which shows that the level of regional tax effectiveness in Bone Bolango Regency is in the category of "Less Effective". In addition, research conducted by Noviani (2024) entitled "Analysis of the Regional Tax Revenue and Regional Retributions Effectiveness and Contribution to the Local Own Revenue (PAD) of Kerinci Regency in 2019-2021" also found that the regional tax effectiveness in Kerinci Regency is in the category of "Less Effective". Thus, the results of this study further strengthen that the regional tax effectiveness collection still needs to be improved through evaluation of more optimal collection policies and strategies. Improvements to a more effective tax collection system are expected to provide greater benefits to the Local Own Revenue (PAD), so that it can support regional development more optimally.

## **2. Analysis of Regional Tax Contribution**

Based on the analysis results, the regional tax contribution to PAD in the last five years reached an average of 57.8%, which is included in the "Very Good" category. This achievement reflects the dominant role of regional taxes in increasing regional income and confirms that regional taxes are one of the main sources that contribute significantly to regional fiscal sustainability.

Although the regional tax contribution is still relatively low, its contribution to PAD remains high. This is due to several main factors, including high dependence on regional taxes and large regional economic potential. The dependence of local governments on local taxes as the main source of income causes this sector to continue to provide a large contribution, although there are still obstacles in its collection and management. In addition, large local economic potential also supports regional tax revenues, especially from the growing business sector.

This finding is in line with Pane's theory (2024) which states that regional tax contribution are an important indicator that reflects the magnitude of the tax sector's contribution to total Local Own Revenue (PAD). The greater the regional tax contribution, the stronger the dependence of regional governments on tax revenues as the main source of PAD. In the context of this study, the high regional tax contribution indicates that regional taxes have played a strategic role in supporting regional finances, although their effectiveness still needs to be improved to optimize existing revenue potential.

The results of this study are in line with the study conducted by Lovianna & Rahmi (2022) in a study entitled "Analysis of the Regional Tax Effectiveness and Contribution as a Source of Local Own Revenue (Study at the DKI Jakarta Bapenda 2016-2020)" showing that the regional tax contribution in the DKI Jakarta Bapenda is in the "Very Good" category. In addition, a study conducted by Panawan, Kitta and Saripuddin (2023) entitled "Analysis of the Regional Tax Revenue Effectiveness, Efficiency and Contribution to the Local Own Revenue of Makassar City" also shows that the regional tax contribution in Makassar City is in the "Very Good" category. This further strengthens the fact that regional taxes play an important role in supporting regional finances in various regions. Thus, based on the results of this analysis and supported by various previous studies, it can be concluded that regional taxes have a dominant contribution to PAD. Therefore, improving tax collection strategies is crucial in increasing regional income, either through increasing taxpayer compliance, expanding the tax base, or improving the collection mechanism to be more optimal and structured.

## CONCLUSIONS

Based on the analysis of the regional tax effectiveness and contribution during the five-year period, the following conclusions can be drawn:

### 1. Regional Tax Effectiveness

The regional tax effectiveness collection is still relatively low, with an average effectiveness of only 66.13 %, which is categorized as “Less Effective”. This shows that the target for Local Own Revenue (PAD) has not been achieved optimally. The main challenges faced by local governments include efforts to increase taxpayer compliance and optimize the tax collection system.

### 2. Regional Tax Contribution

Although its regional tax contribution is still low, with an average contribution of only 58.7 %, which is categorized as “Very Good”. This shows that regional taxes are the main source of Local Own Revenue (PAD) and have a significant role in supporting regional finances and development in various sectors.

## RECOMMENDATIONS

To increase regional tax effectiveness and contributions, the following strategic steps are required:

1. Optimization of Tax Collection System. The use of information technology in the tax collection system can facilitate taxpayers in making payments, reduce the risk of revenue leakage, and increase transparency and accountability.
2. Increasing Taxpayer Awareness. Socialization and education to the community need to be increased to raise awareness about the importance of paying taxes and regional levies. A better understanding of the benefits of taxes for regional development is expected to increase the level of compliance.
3. Periodic Monitoring and Evaluation. Local governments need to conduct periodic monitoring and evaluation of tax and levy collection policies. Identifying constraints and making appropriate policy improvements will help improve the overall effectiveness of tax collection.

With the implementation of the right strategy, it is hoped that the effectiveness of regional taxes can increase so that their contribution to PAD becomes more optimal.

## FURTHER STUDY

This research still has limitations, so further research is needed on the Analysis of Regional Tax Effectiveness and Contribution to Increasing the Local Own Revenue (PAD) of Binjai City in order to perfect this research and increase insight for readers.

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