



Analysis of Regional Tax Contribution, Regional Tax Effectiveness and Regional Retribution Contribution to Increasing the Local Own Revenue of Medan City

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ABSTRACT

This study uses a quantitative method with a descriptive approach carried out in the Medan City Government. The data used is the Medan City Regional Revenue and Expenditure Budget (APBD) Realization Report for 2019-2023, with quantitative data sources from secondary data. Data collection techniques include documentation, literature studies, and observations. Data analysis is carried out through the stages of data collection, variable calculation, data analysis, variable measurement, and drawing conclusions. The results of the study indicate that the regional tax contribution es to Local Own Revenue (PAD) is in the "very good" category, while the regional tax effectivenesses is classified as "quite effective". conversely, the regional retribution contribution is still in the "very less" category, which indicates obstacles in optimizing revenue from this sector. This finding indicates the need for a more effective management strategy to increase regional revenue, especially in the retribution sector

INTRODUCTION

Local Own Revenue (PAD) is the main source of financing for regional governments in supporting regional autonomy as regulated in Law No. 23 of 2014. PAD plays a role in funding development and reducing dependence on central funds, reflecting the capacity of regions to manage finances independently (Gea, 2023).

Regional taxes and regional retribution are the two main components of PAD. Regional taxes, according to Law No. 28 of 2009, are mandatory and are used without direct compensation, including provincial and district/city taxes. Taxes play a vital role in regional financial stability (Gea, 2023). Meanwhile, regional retribution are retribution on certain services or permits granted by the regional government (Hasibuan, 2020), although their contribution to PAD is generally smaller than taxes.

In Medan City, tax and retribution management is under BPKPAD, with the target of increasing revenue to strengthen regional capacity (Law No. 3 of 2011). However, challenges such as taxpayer compliance, collection effectiveness, and management efficiency are still faced. Therefore, this study analyzes regional tax contribution, regional tax effectiveness and regional retribution contribution to Medan City PAD for the period 2019-2023, in order to provide strategic recommendations for more optimal regional financial management.

Table 1. Realization of Regional Taxes, Regional Retribution, and Local Own Revenue of Medan City Government 2019-2023

Year	Regional Tax	Regional Retribution	PAD
2019	1,472,414,654,505.00	90,431,692,016.04	1,829,669,955,348.31
2020	1,195,850,162,642.00	89,669,151,517.15	1,509,831,061,747.01
2021	1,495,751,738,668.00	123,663,556,072.00	1,906,512,189,047.29
2022	1,961,927,116,116.00	113,129,542,274.00	2,230,554,495,746.85
2023	2,108,199,782,497.00	155,490,820,088.00	2,442,782,732,668.50

Source: BPKAD of Medan City (2025)

Table 1. illustrates the realization of Regional Taxes, Regional Retribution, and Local Own Revenue (PAD) of Medan City in the 2019-2023 period. Regional taxes fluctuated, with the highest achievement in 2023 of IDR 2,108,199,782,497.00, after decreasing in 2020 to IDR 1,195,850,162,642.00. A similar trend also occurred in regional retribution, which reached the highest value in 2023 of IDR 155,490,820,088.00 after decreasing in 2020. Medan City PAD also changed, with the highest figure in 2023 of IDR 2,442,782,732,668.50, after experiencing a sharp decline in 2020.

Regional taxes and regional retribution are the main components of PAD which play a role in financing regional government and development. With increasing regional autonomy, tax and retribution management has become increasingly crucial for fiscal independence. However, in recent years, especially in 2020, many regions, including Medan City, have experienced a decline in revenue which can affect development. This decline is influenced by various

factors, both internal and external, which need to be considered by local governments to formulate the right strategy.

The fluctuations that occur reflect the gap between theory and practice in Medan City. Several previous studies have examined similar issues. Tri Wahyuni's (2021) study entitled "Analysis of the Contribution and Effectiveness of Regional Taxes and Regional Retribution on the Local Own Revenue of Palembang City (Case Study of the Palembang City Government for the 2015-2020 Fiscal Year)" found that the regional tax contribution es is very good, while the regional retribution contribution is still very low. this study also shows that the effectiveness of regional taxes is very good, while the effectiveness of regional Retribution is low.

Meanwhile, Pariaman Randy Primahadi and Rahmat Kurniawan's (2021) research entitled "Analysis of Effectiveness, Contribution of Regional Taxes and Retribution to Local Own Revenue (PAD) and the Level of Independence of City Regions" revealed that the regional tax contribution es is in the moderate category, while the regional retribution contribution is low. the results of this study also show that the regional tax effectiveness is very good, but the effectiveness of regional retribution is still lacking. Based on the research gap, the researcher is interested in taking the research title "Analysis of Regional Tax Contribution , Regional Tax Effectiveness And Regional Retribution Contribution to Increasing the Local Own Revenue of Medan City".

LITERATURE REVIEW

Stewardship Theory

Stewardship theory explains that local governments act as managers (stewards) who prioritize community interests over personal interests. Organizational success is achieved through the alignment of individual goals with key stakeholders (Jatmiko, 2020). In this context, the Medan City government plays a strategic role in managing regional taxes and retribution to increase PAD in a transparent and accountable manner. In accordance with Nugroho's view (2018), public satisfaction with the government depends on the effectiveness of resource management. The application of this theory reflects good governance, which supports community welfare.

Local Own Revenue

Local Own Revenue (PAD) is revenue managed directly by the local government based on applicable regulations. PAD is the main source of regional financing, enabling fiscal independence without relying on central funds. In accordance with Law No. 33 of 2004, PAD consists of regional taxes, such as vehicle and hotel taxes, and retribution on public services, such as parking and cleaning. In addition, PAD includes the results of managing regional assets and other legitimate income, such as grants. Thus, PAD plays a crucial role in improving regional finances and the quality of public services.

Tax is a mandatory contribution from the community to the state based on regulations. applicable, without direct compensation, but used to finance state expenditure. According to Adriani (2020), taxes are mandatory and support the implementation of government. Soemitro (2020) emphasized that taxes are people's contributions used for state needs, including public investment. In

addition to being a source of funding, taxes also play a role in maintaining economic stability and supporting development to improve people's welfare.

Regional Tax

Regional taxes, according to Law No. 18 of 1997, are mandatory contributions from individuals or bodies that are mandatory based on applicable regulations. This tax does not provide direct compensation to the payer, but is used to finance regional interests, improve community welfare, and support government and development. Thus, regional taxes become the main source of income to fund various programs for the prosperity of the local people.

Regional Retribution

Regional Retribution, as regulated in Law No. 18 of 1997 and its amendments, are retribution imposed by regional governments as payment for certain services or permits granted to individuals or bodies. These retribution serve as compensation for services or facilities directly utilized by the community, such as markets, terminals, and parking lots. Retribution are used to fund public services and maintenance of public facilities, thus becoming a source of regional income that supports development and community welfare.

Regional Tax Contribution

Based on Law No. 28 of 2009, regional tax contributions refer to the role of taxes collected by regional governments in supporting development and public services. As the main source of Local Own Revenue (PAD), regional taxes are used to finance government, infrastructure, and public services. In this study, regional tax contributions were analyzed to assess their role in increasing Medan City PAD for the 2019-2023 period. The calculation of regional tax contributions is carried out using the formula:

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

Regional Tax Effectiveness

The regional taxes effectiveness, in accordance with Law No. 28 of 2009, refers to the ability of regional governments to collect and manage taxes optimally, fairly, and in accordance with regulations. This effectiveness plays a role in supporting development and community welfare. Factors that increase it include taxpayer compliance, utilization of technology, and transparency. In this study, the effectiveness of regional taxes was analyzed to assess the government's performance in managing Medan City PAD for the 2019-2023 period. The calculation of regional tax effectiveness is carried out using the formula:

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

Regional Retribution Contribution

The regional retribution contribution, in accordance with Law No. 28 of 2009, refers to the role of retribution revenue in financing public services, infrastructure, and public welfare. Different from regional taxes, Retribution are directly related to services or permits granted by the regional government. This study evaluates the contribution of Retribution in increasing the PAD of Medan City for the period 2019-2023. The calculation of the contribution of regional

Retribution is Carried out Using the Formula:

$$\text{Regional Retribution Contribution} = \frac{\text{Realization of Regional Retribution Receipts}}{\text{Realization of PAD Receipts}} \times 100\%$$

METHODOLOGY

This study uses a quantitative method with a descriptive approach. The quantitative approach is used to analyze numerical data to understand the relationship between variables, which can be symmetrical, causal, or interactive (Sugiyono, 2019). The descriptive approach aims to describe the conditions of regional tax, regional retribution, and their effectiveness and contribution to the Medan City PAD. The data analyzed came from the Medan City APBD Realization Report for the 2019-2023 period, with samples in the form of annual reports of regional tax and retribution revenues. This study uses quantitative data measured by statistics and sourced from secondary data. Data collection techniques include documentation, literature studies, and observations. Data analysis is carried out through the stages of data collection, variable calculation, data analysis, variable measurement and drawing conclusions.

RESULTS AND DISCUSSION

General Description of the Research Object

Medan is the capital of North Sumatra Province and the third largest city in Indonesia after Jakarta and Surabaya. As the center of economy, trade, industry, and services in the western region of Indonesia, Medan has a strategic role in the national economy. The history of the city's development was influenced by the tobacco plantation industry since the 19th century, which attracted labor migration and made it a multicultural city. Administratively, Medan City has an area of 265.10 km², bordering the Strait of Malacca to the north and Deli Serdang Regency to the other side. The city has a tropical climate with an average temperature of 26–32°C and high rainfall. With a population of around 2.5 million, its population consists of various ethnicities and religions, with the majority being Muslim. Indonesian is used as the main language, accompanied by regional languages such as Batak, Malay, and Medan Hokkien.

The economy of Medan City is supported by the trade, services, manufacturing industry, and plantation sectors, with main commodities such as palm oil, rubber, and coffee. Infrastructure such as Kualanamu International Airport, Belawan Port, and toll road networks support the city's role as the economic center of Sumatra. Medan City's Local Own Revenue (PAD) relies on regional taxes and Retribution managed by the Regional Financial and Asset Management Agency (BPKAD). This study aims to analyze the contribution and effectiveness of regional taxes and Retribution in increasing PAD, with a focus on strategies for optimizing regional revenues to support sustainable development.

Analysis of Regional Tax Contribution

Based on Law Number 28 of 2009, regional taxes have an important role in supporting development and providing public services in a region. In this study, the regional taxes contribution was analyzed to evaluate the extent to which regional taxes play a role in increasing the Local Own Revenue (PAD) of Medan

City during the 2019-2023 period. The contribution regional taxes is calculated using the formula:

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

The following table shows the criteria for regional tax contribution as stated by Utami and Endang (2018):

Table 2. Contribution Criteria

Presentation	Criteria
0%-10%	Very Less
11%-20%	Not Enough
21%-30%	Currently
31%-40%	Pretty Good
41%-50%	Good
Above 51%	Very Good

Source: Utami and Endang (2018)

Table 3. Regional Tax Contribution of Medan City During the Period 2019-2023

Year	Realization of Regional Taxes	PAD Realization	Regional Tax Contribution	Criteria
2019	1,472,414,654,505.00	1,829,669,955,348.31	80.5	Very Good
2020	1,195,850,162,642.00	1,509,831,061,747.01	79.2	Very Good
2021	1,495,751,738,668.00	1,906,512,189,047.29	78.5	Very Good
2022	1,961,927,116,116.00	2,230,554,495,746.85	88.0	Very Good
2023	2,108,199,782,497.00	2,442,782,732,668.50	86.3	Very Good
Average	1,646,828,690,885.60	1,983,870,086,911.59	82.5	Very Good

Source: Processed Data (2025)

Based on the table above, regional tax realization fluctuated during the 2019-2023 period. In 2019, regional tax realization reached IDR 1.47 trillion, but decreased in 2020 to IDR 1.19 trillion, which was most likely caused by the impact of the COVID-19 pandemic on the economy. After that, there was a significant increase in 2021 to 2023, with an average regional tax realization for five years of IDR 1.65 trillion.

The same thing happened to the realization of PAD, where in 2019 it was recorded at IDR 1.82 trillion, decreased to IDR 1.50 trillion in 2020, and increased again in the following years to reach IDR 2.44 trillion in 2023. The average realization of PAD for five years was IDR 1.98 trillion. The contribution of regional taxes to PAD showed a very high figure with an average of 82.5%, which is included in the "very good" category. This shows that regional taxes are the main

source of income for Medan City PAD, with performance which is consistent every year. Thus, optimizing regional tax revenues is a key factor in increasing regional fiscal capacity to support more sustainable development.

Analysis of Regional Tax Effectiveness

The regional taxes effectiveness, as regulated in Law Number 28 of 2009, refers to the ability of regional governments to carry out tax collection and management optimally, efficiently, and in accordance with the provisions of laws and regulations. This effectiveness aims to support regional development and improve community welfare. Efforts to increase the regional taxes effectiveness can be done by increasing taxpayer compliance, utilizing technology in tax administration, and implementing the principle of transparency. In this study, the effectiveness of regional taxes is measured to evaluate the performance of the Medan City Government in managing taxes as one of the main sources of Local Own Revenue (PAD) during the 2019-2023 period. The effectiveness regional taxes is calculated using the following formula:

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

The following table shows the criteria for regional tax effectiveness based on research by Utami and Endang (2018):

Table 4. Effectiveness Criteria

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

Source: Utami and Endang (2018)

Table 5. Effectiveness Regional Taxes of Medan City During the Period 2019-2023

Year	Realization of Regional Taxes	Regional Tax Targets	Regional Tax Effectiveness	Criteria
2019	1,472,414,654,505.00	1,732,098,260,569.00	85.0	Quite Effective
2020	1,195,850,162,642.00	1,359,509,068,000.00	88.0	Quite Effective
2021	1,495,751,738,668.00	1,693,934,904,956.00	88.3	Quite Effective
2022	1,961,927,116,116.00	2,587,779,709,433.00	75.8	Less Effective
2023	2,108,199,782,497.00	3,101,456,231,350.00	68.0	Less Effective
Average	1,646,828,690,885.60	2,094,955,634,861.60	81.0	Quite Effective

Source: Processed Data (2025)

Based on the table above, regional tax realization fluctuated during the 2019-2023 period. In 2019, regional tax realization reached IDR 1.47 trillion, but decreased in 2020 to IDR 1.19 trillion, which was most likely caused by the impact of the COVID-19 pandemic on economic activity and people's purchasing power. Furthermore, regional tax realization increased again from 2021 to 2023, with an average realization over five years reaching IDR 1.65 trillion. The regional tax revenue target also fluctuated, with the highest figure in 2023 of IDR 3.10 trillion. The average tax target area during the research period was IDR 2.09 trillion.

In terms of effectiveness, the percentage of regional tax target achievement shows a downward trend. If in 2019-2021 the effectiveness was still in the "quite effective" category, in 2022-2023, the effectiveness regional taxes fell to 75.8% and 68.0%, which fell into the "Less Effective" category. The average effectiveness regional taxes for five years was 81.0%, which is still classified as "quite effective". These results show that although regional tax realization has increased, the achievement of targets has decreased in effectiveness. Therefore, a more optimal strategy is needed to increase the effectiveness tax collection, such as strengthening the tax administration system, increasing taxpayer awareness, and stricter supervision of tax compliance.

Analysis of Regional Retribution Contribution

Based on Law Number 28 of 2009, the regional retribution contribution is a role given by the receipt of Retribution in supporting the financing of public services, infrastructure development, and improving community welfare. This study aims to evaluate the extent to which regional retribution contribution to increasing the Local Own Revenue (PAD) of Medan City during the 2019-2023 period. The analysis was carried out by comparing the realization of regional retribution to the total realization of PAD in the period studied. The calculation of the contribution regional retribution to PAD uses the following formula:

$$\text{Regional Retribution Contribution} = \frac{\text{Realization of Regional Retribution Receipts}}{\text{Realization of PAD Receipts}} \times 100\%$$

The following table shows the criteria for regional retribution contribution based on research by Utami and Endang (2018):

Table 6. Contribution Criteria

Presentation	Criteria
0%-10%	Very Less
11%-20%	Not Enough
21%-30%	Currently
31%-40%	Pretty Good
41%-50%	Good
Above 51%	Very Good

Source: Utami and Endang (2018)

Table 7. Contribution Regional Retribution of Medan City During the Period 2019-2023

Year	Realization of Regional Retribution	PAD Realization	Regional Retribution Contribution	Criteria
2019	90,431,692,016.04	1,829,669,955,348.31	4.9	Very Less
2020	89,669,151,517.15	1,509,831,061,747.01	5.9	Very Less
2021	123,663,556,072.00	1,906,512,189,047.29	6.5	Very Less
2022	113,129,542,274.00	2,230,554,495,746.85	5.1	Very Less
2023	155,490,820,088.00	2,442,782,732,668.50	6.4	Very Less
Average	114,476,952,393.44	1,983,870,086,911.59	5.8	Very Less

Source: Processed Data (2025)

From the table above, it is known that the realization of regional retribution has fluctuated. In 2019, the realization of regional retribution was recorded at IDR 90.43 billion, experiencing a slight decrease in 2020 to IDR 89.66 billion. In 2021, the realization of Retribution increased to IDR 123.66 billion, but fell again in 2022 to IDR 113.12 billion, before finally increasing again in 2023 to IDR 155.49 billion. The average realization of regional Retribution for five years was IDR 114.47 billion.

Meanwhile, PAD realization also fluctuated. In 2019, PAD reached IDR 1.82 trillion, decreased to IDR 1.50 trillion in 2020, then increased consecutively in 2021 to 2023. The average PAD for five years was IDR 1.98 trillion. The contribution regional retribution to PAD has an average of 5.8%, which is included in the "very less" category. This shows that regional retribution are not the main source of PAD for Medan City, although they still provide additional income for the local government.

1. Analysis of Regional Tax Contribution

The analysis shows that the contribution regional taxes to the PAD of Medan City averages 82.5%, falling into the "very good" category. This confirms the role of regional taxes as the main source of regional income with consistent performance every year. This study is in line with Law Number 28 of 2009, which emphasizes the role of regional taxes in supporting development and public services. In addition, these results are also supported by the study of Keintjem et al. (2021) entitled "Analysis of the Contribution Regional Tax Revenue and Regional Retribution to Increasing Local Own Revenue (Empirical Study in Manado City)" showing that the contribution of regional taxes to PAD in Manado City is also classified as "very good", indicating the importance of regional taxes in increasing regional income.

2. Analysis of Regional Tax Effectiveness

The analysis shows that the regional taxes effectiveness in Medan City averages 81.0%, classified as "quite effective". This indicates that tax collection is quite optimal, although there is still room for improvement. This study is in line with Law Number 28 of 2009, which emphasizes the importance of the effectiveness of tax collection in supporting regional development. These results are also in line with the study of Haeriyanto et al. (2021) entitled "Effectiveness and

Contribution Regional Taxes as One Source of Local Own Revenue for Makassar City" showing that the realization of regional tax revenues in Makassar City is in the "quite effective" category, so that further strategies are needed to optimize tax revenues.

3. Analysis of Regional Retribution Contribution

The analysis shows that the regional retribution contribution to the PAD of Medan City is an average of 5.8%, which is classified as "very less". Although not the main source of PAD, retribution still play a role in supporting the financing of public services and infrastructure. This study is in line with Law Number 28 of 2009, which emphasizes the role of retribution in financing development and community welfare. These results are also supported by the study of Keintjem et al. (2021), entitled "Analysis of the Contribution Regional Tax Revenue and Regional Retribution to Increasing Local Own Revenue (Empirical Study in Manado City)". shows that the contribution of regional retribution to PAD is in the "very less" category, so it has not become a significant source of income.

CONCLUSION AND RECOMMENDATION

Based on the results of the research that has been conducted, it can be concluded that:

1. The regional taxes contribution to the PAD of Medan City has an average of 82.5% which is included in the "very good" category. This shows that regional taxes are the dominant source of income for the PAD of Medan City and have a significant role in supporting regional finances.
2. The regional tax effectiveness collection during the research period was at an average of 81.0%, which is included in the category of "quite effective". Although quite effective, there is still room for improvement in the management and optimization of regional tax revenues to be more optimal in supporting PAD.
3. The regional retribution contribution to the PAD of Medan City has an average of 5.8%, which is included in the "very less" category. This shows that regional retribution is not the main source of PAD of Medan City, but still contributes as additional income for the local government.
- 4.

FUTHER STUDY

This research still has limitations, so it is necessary to conduct further research related to the topic of Analysis Of Regional Tax Contribution, Regional Tax Effectiveness And Regional Retribution Contribution To Increasing The Local Own Revenue Of Medan City in order to improve this research and add insight for readers

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