

## **The Effectiveness and Contribution of Entertainment Tax to Sukabumi Regency Local Revenue Receipts in 2019-2022**

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### **Abstrak**

The goal of this study was to determine the effectiveness and contribution of Entertainment Tax revenue to Sukabumi Regency's Original Regional Revenue from 2019 to 2022. The data collection technique used was documentation, and the data analysis techniques used were descriptive data analysis, effectiveness analysis, and contribution analysis. According to the study's findings, the implementation of the entertainment tax on Sukabumi Regency's Regional Original Income in 2019-2022 was extremely effective, with an average annual effectiveness of 111%. With the highest level of effectiveness of Entertainment Tax receipts in 2019, which was 227%. The lowest level of entertainment tax revenue effectiveness in 2022 was 41%. The contribution of entertainment tax to Sukabumi Regency's Regional Original Income in 2019-2022

Keywords: Entertainment Tax, Effectiveness, Contribution

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### **INTRODUCTION**

Regional revenue sources are the main aspect that is emphasized in the implementation of regional autonomy. The source of regional revenue comes from Regional Original Revenue (PAD). For a tax area is very important to support the development of a region. Entertainment tax is one of the taxes collected by the local government. This tax is expected to be quite effective and have a fairly high contribution to the amount of local revenue earned each year. Based on target data and entertainment tax realization for 2019-2022 from Bapenda Sukabumi, the realization of entertainment tax has increased almost every year. This can be seen in table 1.

Based on table 1 it can be seen that the entertainment tax target has not been achieved from 2019 to 2022. However, the realization obtained has increased almost every year except in 2022 which has experienced a decrease in realization from the previous year. From the data above will be linked later whether the entertainment tax has been effective on local revenue receipts, as well as the size of the entertainment tax contribution to regional revenue receipts. The growth in entertainment tax revenue above is expected to have a role in financing the regional development of Sukabumi Regency.

Table 1 Target and Realization of PAD Sukabumi Regency

Year	Target (IDR)	Realization (Rp)
2019	416,519,037,265.60	428,942,824,727.76
2020	495,857,330,740.00	414,816,170,524.09
2021	517,068,711,905.00	472,020,619,815.41
2022	483,583,044,166.57	468,605,131,637.71

Source: Data from Bapenda, Sukabumi Regency

The purpose of this study is to analyze the effectiveness and contribution of entertainment tax to local revenue receipts for Sukabumi district in 2019-2022.

## RESEARCH METHODS

This research method uses a quantitative approach, located in Bapenda Kab. Sukabumi (Regional Revenue Agency of Sukabumi Regency). The research population is the amount of entertainment tax revenue by entertainment taxpayers registered at the Bapenda office in 2019-2022. The research sample is the amount of realized entertainment tax that has been paid in 2019-2022. Data collection techniques using documentation techniques. The data analysis tool uses descriptive analysis which is used to provide an overview of Regional Original Income (PAD), effectiveness analysis, contribution analysis, trend or time series analysis.

## HASIL DAN PEMBAHASAN

### Entertainment Tax Effectiveness Level

An analysis of the level of effectiveness of the entertainment tax is carried out by comparing the realization of the entertainment tax with the tax target. Effectiveness analysis is used to determine the extent to which the level of achievement or impact of tax revenues from the entertainment sector is achieved with the results or added value.

Table 5. The Effectiveness of the 2019-2022 Sukabumi Regency Entertainment Tax

YEA R	TAX TARGETS ENTERTAI NMENT	TAX REALIZATI ON ENTERTAIN MENT	PERCE NTAGE	LEVEL EFFECTIV ENESS
2019	7,300,000,00 0.00	16,734,938,865 .00	227%	VERY EFFECTIV E
2020	9,376,500,00 0.00	8,799,458,925. 00	92%	EFFECTIV E
2021	9,563,150,00 0.00	7,411,119,224. 00	75%	LESS EFFECTIV E
2022	7,172,362,50 0.00	3,091,596,126. 00	41%	INEFFECT IVE

Source: Data processed by researchers in 2023

Based on the table above, information is obtained that the effectiveness of Entertainment Tax for 4 years, namely 2019-2022 has decreased. The highest level of effectiveness for receiving Entertainment Tax was in 2019, namely 227%. Meanwhile, the level of effectiveness for receiving Entertainment Tax is the lowest in 2022, namely 41%. In accordance with predetermined standards, it shows an average annual effectiveness of 111%. Can be concluded that the level of effectiveness of entertainment tax receipts in Sukabumi district is very effective in collecting entertainment tax.

### Entertainment Tax Contribution Rate

The analysis of the contribution of the entertainment tax to PAD is used to measure how much the entertainment tax sector contributes to regional income. The greater the contribution of the entertainment tax sector, the greater the amount of realized PAD received. In addition, the contribution from the tax sector shows the compliance of entertainment taxpayers with increasing tax obligations.

Table 6. Contribution of the 2019-2022 Sukabumi Regency Entertainment Tax

Year	Tax Realization Entertainment	Original Income Realization Area	contri spark plug	Criteria
2019	16,734,938,865.00	428,922,824,727.76	4%	Very Not enough
2018	8,799,458,925.00	414,816,170,524.09	2%	Very less
2019	7,411,119,224.00	472,020,619,815.00	2%	Very less
2022	3,091,596,126.00	481,752,331,399.49	1%	Very less

Source: data processed by researchers in 2023

Based on the table above, it can be seen that the contribution of entertainment tax for 4 years, namely 2019-2022, has decreased. The highest entertainment tax contribution in 2019 was 4% with the realization of entertainment tax of IDR 16,734,938,865.00. Meanwhile, the contribution of entertainment tax is the lowest in 2022, namely 1% with the realization of entertainment tax of IDR 3,091,596,126.00. In accordance with predetermined standards, the average contribution per year is 2%. It can be concluded that the contribution level of Entertainment Tax revenue in Sukabumi Regency is very less contributing to Regional Original Revenue.

### Time Series analysis

Table 7. Calculation of Time Series Analysis

Year	Quarterly	effectiveness (y)	deviation in yr (x)	xy	x2
2019	1	14%	-15	-210%	225
	2	38%	-13	-492%	169
	3	17%	-11	-187%	121
	4	157%	-9	-1413%	81
2020	1	30%	-7	-210%	49

	2	26%	-5	-130%	<b>25</b>
	3	19%	-3	-57%	<b>9</b>
	4	16%	-1	-16%	<b>1</b>
<b>2021</b>	1	27%	1	27%	<b>1</b>
	2	18%	3	54%	<b>9</b>
	3	18%	5	90%	<b>25</b>
	4	13%	7	91%	<b>49</b>
<b>2022</b>	1	31%	9	279%	<b>81</b>
	2	4%	11	44%	<b>121</b>
	3	3%	13	39%	<b>169</b>
	4	5%	15	75%	<b>225</b>
<b>Total</b>		<b>416%</b>	<b>416%</b>	<b>-2018%</b>	<b>1360</b>

Source: Processed data

Based on Table 6 above, information is obtained that the projection of regional tax revenues in the first quarter of 2021 will increase by 2.025%. It can be concluded that the level of effectiveness of entertainment tax revenue in the first quarter of 2021 in Sukabumi Regency is not effective in collecting entertainment tax.

From the test results above, it was obtained that in 2019 the target had been set at Rp. 7,300,000,000 while the realization was Rp. 16,734,938,865 to obtain an effectiveness level of 227%. Realization that meets the target makes the level of effectiveness very high, this is because the number of realizations is greater than the number of targets. In 2018 the target has been set at Rp. 9,376,500,000 while the realization was Rp. 8,799,458,925 to obtain an effectiveness rate of 92%. Realization that meets the target makes a high level of effectiveness, this is because the number of realizations is greater than the number of targets. In 2019 the target has been set at Rp. 9,563,150,000 while the realization was Rp. 7,411,119,224 to obtain an effectiveness level of 75%. Realization that does not meet the target makes the level of effectiveness low, this is because the number of realizations is smaller than the target. In 2022 the target has been set at Rp. 7,172,362,500 while the realization was Rp. 3,091,596,126 to obtain an effectiveness level of 41%. Realization that does not meet the target makes the level of effectiveness very low, this is because the number of realizations is less than the target.

While the results for contributions in 2019 the contribution of Entertainment Tax to Regional Original Revenue is 4% obtained from the realization of Regional Original Revenue Revenue of Rp. 428,922,824,728.76 and entertainment tax receipts of Rp. 16,734,938,865.00, thus the contribution of the Entertainment Tax to Regional Original Income can be said to be very less. In 2018 the contribution of Entertainment Tax to Regional Original Revenue was 2% which was obtained from the realization of Regional Original Revenue Revenue of Rp. 414,816,170,524.09 and entertainment tax receipts of Rp. 8,799,458,925.00, thus the contribution of the Entertainment Tax to Regional Original Income can be said to be very less. In 2019 the contribution of Entertainment Tax to Regional Original Revenue is 2% obtained from the realization of Regional Original Revenue of Rp. 472,020,619,815.00 and entertainment tax receipts of Rp. 7,411,119,224.00, thus the contribution of Entertainment Tax to Regional Original Income can be said to be very less. 481,752,331,399.49 and entertainment tax receipts of Rp. 3,091,596,126.00, thus the contribution of the Entertainment Tax to Regional Original Income can be said to be very less. thus the contribution of

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## **SIMPULAN**

The realization of the entertainment tax on the Local Revenue of Sukabumi Regency for 2019-2022 is very effective in accordance with the standards that have been set. The results show that the effectiveness results per year on average are 111% and the Contribution of Entertainment Tax to Local Revenue for Sukabumi Regency in 2019-2022 is very less in accordance with established standards. The yield contribution per year on average is 2%. Therefore, efforts are needed to maintain effectiveness and improve those that are not yet effective.

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