

THE INFLUENCE OF ECONOMIC CONDITIONS, REGIONAL TAX POLICIES, TAXPAYER COMPLIANCE LEVELS, AND PUBLIC SERVICE QUALITY ON LOCAL REVENUE

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ABSTRACT

Research Objectives – This study aims to examine the impact of economic conditions, regional economic conditions, local tax policies, taxpayer compliance, and the quality of public services on Local Own-Source Revenue (PAD).

Method - This is a correlational study using linear regression analysis.

Research Findings – Regional economic conditions have a significant negative impact, while local tax policies, taxpayer compliance, and public service quality have a significant positive influence on PAD.

Theory and Practical Implications - This study enhances the understanding of factors affecting PAD. Practically, it highlights the importance of tax system modernization, improved public services, and economic diversification. Local governments are advised to optimize tax policies, strengthen supervision, and leverage digital technology.

Novelty - The finding that regional economic conditions negatively affect PAD contradicts common assumptions. Additionally, this study emphasizes the role of technology modernization in the taxation system as a strategic solution for optimizing PAD in Maros Regency, an area that has not been widely explored.

INTRODUCTION

Local taxes constitute a primary component of the structure of Regional Original Revenue (PAD) and play a crucial role in supporting regional fiscal independence. However, the effectiveness of local tax revenues still faces various challenges, such as low taxpayer compliance, suboptimal quality of public services, and economic fluctuations that impact regional income. In the context of fiscal decentralization implemented in Indonesia, local governments have the authority to manage PAD sources independently to finance development and improve public welfare. Therefore, examining the variables that influence PAD is essential for formulating more effective policies.

Several previous studies have analyzed various factors affecting PAD revenue, such as local tax policies. Research by Bird and Zolt (2005) highlights that a fair and efficient tax policy design can enhance regional revenue. This aligns with the findings of Alm and Martinez-Vazquez (2003), which indicate that fiscal decentralization significantly affects local tax revenues. However, these studies still reveal gaps in understanding the specific influence of local tax policies, taxpayer compliance levels, the quality of public services, and regional economic conditions on PAD. Some studies, such as Torgler (2007), found that tax compliance levels are influenced by trust in government institutions and perceptions of tax fairness. Meanwhile, research by Gemmell and Morrissey (2005) suggests that improving public service quality can increase taxpayer participation, but its effectiveness across

different regional contexts requires further investigation. Similarly, progressive local tax policies have been associated with increased PAD revenue (Fjeldstad & Heggstad, 2012), but structural constraints in tax administration remain a challenge.

From the perspective of public economics theory, Ramsey Pricing Theory (Ramsey, 1927) explains how optimal tax rates can minimize economic distortions while still increasing regional revenue. Meanwhile, tax compliance theory (Allingham & Sandmo, 1972) asserts that tax compliance is influenced by the probability of detection and the severity of sanctions. Thus, gaining a deeper understanding of local tax policies and other influencing factors on PAD is essential for further study.

This study offers novelty through a simultaneous analysis of four key variables: regional economic conditions (X1), local tax policies (X2), taxpayer compliance levels (X3), and the quality of public services (X4), and their impact on PAD (Y). The study will focus on Maros Regency, which has high economic potential but still faces challenges in optimizing local tax revenues. This research is expected to provide new insights into how regional fiscal policies can be adjusted to enhance PAD more effectively.

The objective of this study is to determine the significant influence of regional economic conditions, local tax policies, taxpayer compliance levels, and the quality of public services on PAD in Maros Regency. This study has limitations regarding the scope of analysis, as it focuses only on four key variables and does not include other factors such as supporting infrastructure and human resource capacity, which have also been examined in previous research. The findings of this study are expected to serve as a reference for local governments in formulating strategies to optimize local tax revenue, enhance fiscal independence, and improve the quality of local economic development.

METHOD

This study employs a quantitative method with a correlational approach. The quantitative method was chosen because the study aims to measure the relationships between variables numerically and analyze the data using statistical techniques. The correlational approach allows researchers to explore the significant positive or negative effects of several independent variables on the dependent variable without manipulating them (Creswell, 2014). Several previous studies using similar methods have successfully identified variables that influence Regional Own-Source Revenue (PAD), such as regional tax policies, taxpayer compliance levels, and regional economic conditions (Pohan, 2021; Sugiyono, 2019). The use of the quantitative method in this study is relevant as it enables empirical hypothesis testing and provides measurable results that can be visualized through numerical data. Moreover, this method supports the generalization of research findings to a broader population.

The data collection techniques used in this study include questionnaires, documentation, and literature reviews. The questionnaire serves as the primary instrument for collecting primary data from respondents, specifically taxpayers of Land and Building Tax (PBB) in Maros Regency. The questionnaire is designed using a Likert scale to facilitate the measurement of taxpayer compliance levels, perceptions of tax policies, and the quality of public services. Before distribution, the questionnaire underwent validity and reliability tests to ensure that the instrument consistently measures what it is intended to measure. Secondary data were obtained through documentation, such as financial reports and tax revenue data from the Regional Revenue Agency (Bapenda) of Maros, as well as literature reviews covering regional taxation and regional autonomy. These data collection techniques were chosen because they provide a comprehensive picture of the variables influencing PAD in Maros Regency.

The data analysis in this study employs simple linear regression analysis to examine the partial effects of the independent variables—Regional Economic Conditions (X1), Regional Tax Policies (X2), Taxpayer Compliance Levels (X3), and Quality of Public Services (X4)—on the dependent variable, namely Regional Own-Source Revenue (Y). The linear regression model is formulated as follows:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \epsilon$$

Where Y represents the dependent variable (PAD), β_0 is the constant, β_1 , β_2 , β_3 , β_4 are the regression coefficients for each independent variable, and ϵ is the random error component. Hypothesis testing is conducted using the t-test for each regression coefficient and the F-test to assess the overall model significance. The conceptual framework of this study illustrates the relationships between the independent and dependent variables, with the following indicators: community income levels, regional economic growth, and local economic stability for the regional economic conditions variable (X1) (Todaro, M. P., & Smith, S. C., 2020); tax rule clarity, tax rate appropriateness, tax incentive policies, tax policy sustainability, and tax distribution fairness for the tax policy variable (X2) (Mardiasmo, 2018; Musgrave & Musgrave, 1989); timeliness of tax payments, compliance in tax reporting, and legal awareness of taxpayers for the taxpayer compliance variable (X3) (Ghozali, L., & Ratmono, D., 2017); and tax officer professionalism, ease of tax service procedures, and taxpayer satisfaction with services for the quality of public services variable (X4) (Parasuraman, A., Zeithaml, V. A., & Berry, L. L., 1988). This framework helps explain how each variable contributes to increasing PAD. By utilizing SPSS software, the researcher can systematically and accurately visualize the results of the analysis.

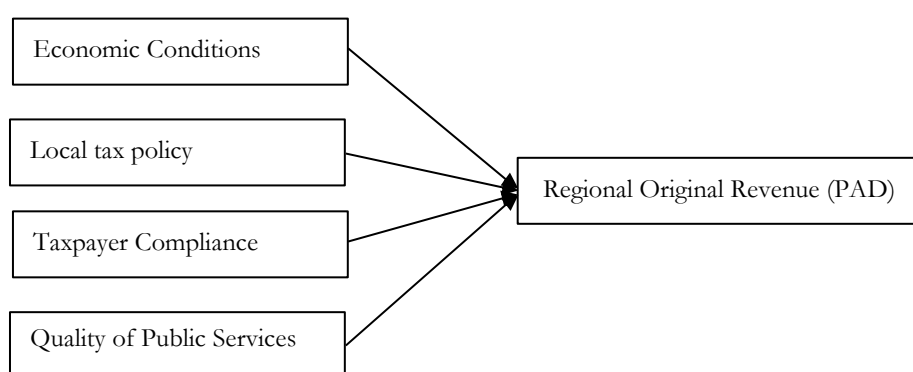


Figure 1 The Conceptual Framework

HASIL DAN PEMBAHASAN RESULTS AND DISCUSSION

This section is divided into two main parts: research results and discussion. The research results cover respondent characteristics, validity tests, reliability tests, and linear regression results. Meanwhile, the discussion interprets the obtained findings to answer the research objectives. The respondent characteristics provide an overview of the demographic and background conditions of the subjects in this study. Based on data analysis, there were 60 respondents consisting of staff from the Regional Revenue Agency of Maros Regency. The majority of respondents were male (45 individuals) with an average age of 43 years and an average work tenure of 12 years. In terms of education, most respondents held a D4/S1 degree (36 males and 13 females), while only a few had an S2/S3 degree (4 males).

Next, the validity test was conducted to assess the extent to which the indicators within each variable effectively measure the intended construct. The test was performed using the Pearson correlation method with a significance level of 0.01 ($p < 0.001$). The results showed that all indicators for the variables of regional economic conditions (X1), regional tax policy (X2), taxpayer compliance level (X3), and quality of public services (X4) had a significant correlation with their respective constructs. The correlation values for variable X1 ranged from 0.897 to 0.980, X2 ranged from 0.888 to 0.962, X3 ranged from 0.883 to 0.960, and X4 ranged from 0.932 to 0.985. All these values exceed the validity threshold of 0.3, indicating that the indicators used are valid in measuring each variable. Thus, the indicators in this study can be considered as reliable measurement tools for further analysis to assess inter-variable relationships more comprehensively.

Meanwhile, the reliability test results for variables X1 to X4 showed that all constructs had a Cronbach's Alpha value above 0.7, which is the threshold for good reliability.

Table 1 Reliability Test Results for Variables X1, X2, X3, X4, and Y

| Reliability Statistics | | Reliability Statistics | | Reliability Statistics | | Reliability Statistics | | Reliability Statistics | |
|------------------------|------------|------------------------|------------|------------------------|------------|------------------------|------------|------------------------|------------|
| Cronbach's Alpha | N of Items | Cronbach's Alpha | N of Items | Cronbach's Alpha | N of Items | Cronbach's Alpha | N of Items | Cronbach's Alpha | N of Items |
| .942 | 3 | .957 | 5 | .922 | 3 | .966 | 3 | .956 | 4 |

Source: SPSS Data Processing Results 2025

The table shows that variable X1 (regional economic conditions) has a Cronbach's Alpha value of 0.942 with 3 items. Variable X2 (regional tax policy) has a Cronbach's Alpha value of 0.957 with 5 items, indicating very high reliability. Variable X3 (taxpayer compliance level) has a value of 0.922 with 3 items, which also demonstrates very good reliability. Variable X4 (quality of public services) obtained a value of 0.966 with 3 items. Based on these results, it can be concluded that all constructs in the model exhibit high reliability, ensuring that the generated data is sufficiently reliable for further analysis.

Table 2 Linear Regression Test Results

| Model | Unstandardized Coefficients (B) | Std. Error | Standardized Coefficients (Beta) | t | Sig |
|---|---------------------------------|------------|----------------------------------|--------|---------|
| (Constant) | 0.496 | 0.294 | - | 1.688 | 0.097 |
| Regional Economic Conditions X1 | -0.035 | 0.013 | -0.027 | -2.658 | 0.010 |
| Local Tax Policy X2 | 0.157 | 0.059 | 0.191 | 2.647 | 0.011 |
| Taxpayer Compliance Level X3 | 0.297 | 0.092 | 0.217 | 3.243 | 0.002 |
| Quality of Public Services X4 | 0.376 | 0.093 | 0.301 | 4.018 | < 0.001 |
| Dependent Variable: Regional Original Revenue (Y) | | | | | |

Source: SPSS Data Processing Results 2025

The results of this linear regression analysis indicate that all independent variables have a significant relationship with the dependent variable, namely Regional Original Revenue (PAD). Based on the constant (B) value of 0.496 with a significance of 0.097, it can be concluded that the constant in this model is not significant at the 0.05 significance level. This suggests that if all independent variables are set to zero, PAD cannot be fully explained by the model.

Furthermore, each independent variable has a different influence on PAD. The variable Regional Economic Conditions (X1) has a regression coefficient of -0.035 with a significance value of 0.010, indicating a negative impact on PAD. In other words, an increase of one unit in regional economic conditions has the potential to decrease PAD by 0.035. Conversely, the variable Regional Tax Policy (X2) has a regression coefficient of 0.157 with a significance value of 0.011, meaning that every one-unit increase in regional tax policy improves PAD by 0.157.

Additionally, the variable Taxpayer Compliance (X3) has a regression coefficient of 0.297 with a significance value of 0.002, demonstrating that an increase in taxpayer compliance raises PAD by 0.297. Meanwhile, the variable Quality of Public Services (X4) has a regression coefficient of 0.376 with a significance value of <0.001, indicating that improvements in public service quality enhance PAD by 0.376.

From these regression results, it can be concluded that while X1 has a significant negative effect, variables X2, X3, and X4 have significant positive effects on PAD. This regression model highlights that regional tax policies, taxpayer compliance, and public service quality are key factors in increasing PAD, whereas the impact of regional economic conditions requires further examination.

Overall, this study provides insights into the variables influencing regional original revenue (PAD) in Maros Regency. The analysis shows that improving regional tax policies, taxpayer compliance, and the quality of public services can positively contribute to PAD. However, more attention is needed regarding regional economic conditions, as the analysis indicates a negative influence on PAD.

The Influence of Each Variable. Based on the research findings described above, the influence between variables is discussed as follows:

1. The Impact of Regional Economic Conditions on PAD

Regional economic conditions have a negative and significant impact on PAD in Maros Regency, with a coefficient of -0.035 and a significance value of 0.010 (<0.05). This finding suggests that an improvement in regional economic conditions does not always align with an increase in PAD. This may be due to economic dependence on specific sectors without adequate diversification.

To address this issue, local governments should strengthen tax collection and monitoring systems for growing sectors. Economic diversification, such as the development of tourism, creative industries, and information technology, can directly increase PAD contributions. Moreover, investments in supporting infrastructure and the digitalization of economic systems can foster a more inclusive economic ecosystem.

2. The Impact of Regional Tax Policy on PAD

Regional tax policies have a proven positive and significant impact on PAD in Maros Regency. The analysis results indicate that the variable Regional Tax Policy (X2) has a coefficient of 0.157 with a significance level of 0.011 (<0.05). This suggests that improving the quality of regional tax policies—such as optimizing tax rates, implementing intensive monitoring, and enforcing strict legal measures—can effectively enhance PAD. This finding aligns with Syam et al. (2023), who found that regional taxes contribute 95.7% to PAD in Maros Regency, emphasizing the importance of strategic tax policies.

Challenges such as uneven tax target achievement in certain sectors still persist. For example, in Maros Regency, sectors that are not well monitored or lack tax policy socialization tend to exhibit low compliance rates. To address this, strategic steps such as increased monitoring and tax policy outreach are necessary. Additionally, integrating information technology into tax administration systems, such as digital tax payments, can reduce revenue leakage and enhance taxpayer compliance.

The modernization of tax policies, both in regulatory and operational aspects, is essential to increasing regional tax contributions to PAD. A holistic approach involving regulatory strengthening, supervision, and technological innovation is expected to continuously improve PAD in Maros Regency and support regional development.

3. The Impact of Taxpayer Compliance on PAD

Taxpayer compliance also has a positive and significant effect on PAD in Maros Regency. The study results show that the Taxpayer Compliance (X3) variable has a coefficient of 0.297 with a significance value of 0.002 (<0.05). This finding implies that an increase in taxpayer compliance directly leads to an increase in PAD. Taxpayer compliance reflects public awareness in fulfilling tax obligations on time and in accordance with regulations, making it a key variable in improving regional tax revenues.

One strategy to enhance taxpayer compliance is through effective tax policy outreach. Public awareness campaigns help taxpayers understand their obligations and the benefits of paying taxes. Additionally, strict monitoring of non-compliant taxpayers is crucial in creating a deterrent effect. Nooraini & Yahya (2018) found that effective monitoring, combined with a personalized approach, can enhance tax collection effectiveness.

Implementing tax digitization systems is also a strategic solution. Digital systems allow taxpayers to access information and make payments easily, quickly, and transparently. In Maros Regency, digitalization can reduce administrative barriers that often lead to non-compliance, such as complex procedures and limited access to tax services. Furthermore, providing incentives for compliant taxpayers, such as tax discounts or recognition awards, can encourage higher compliance levels.

4. The Impact of Public Service Quality on PAD

Public service quality has a positive and significant impact on PAD in Maros Regency. The Public Service Quality (X4) variable has a coefficient of 0.376 with a significance level of <0.001 . This suggests that high-quality public services enhance public trust, particularly in tax

and local retribution payments. When the public perceives services as efficient, transparent, and professional, they are more motivated to fulfill their obligations, thereby significantly contributing to PAD.

Modernizing technology, such as implementing e-tax platforms and online payment systems, can improve the efficiency and transparency of public services. Additionally, developing human resources (HR) through continuous training is essential to ensuring that public service officers possess the necessary competencies. Skilled and professional HR can provide friendlier, more responsive, and citizen-oriented services.

CONCLUSION

This study indicates that regional economic conditions have a significant negative impact, while regional tax policies, taxpayer compliance levels, and the quality of public services have a significant positive impact on Local Own-Source Revenue (PAD) in Maros Regency. The key recommendation is to enhance socialization, supervision, and modernization of the tax system to maximize PAD contributions.

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