The Effect of Local Taxes on Increasing HDI with Economic Function Expenditure as Moderating Variable
(Empirical Study of Districts/Cities in Java Island, 2018-2020)

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Abstract: The purpose of this research is to examine the moderating role of economic function expenditure in establishing a connection between local taxes and higher human development indexes. Taxes on lodging and on property and construction are two examples of local fees. Secondary data from the Local Government Financial Statements available on the Ministry of Finance website are used in this quantitative study. This study's parameters were the years 2018-2020 and the districts and cities on Java Island. Purposive sampling was employed to collect data from 112 different provinces and municipalities for this investigation. Moderated Regression Analysis (MRA) is the method of analysis employed in this study to verify the research's hypotheses. This research shows that hotel taxes contribute to a higher HDI, while land and construction taxes do not contribute to a higher HDI but have an impact anyway. Additionally, there is no effect on hotel taxes or land and building taxes from spending on the economic function.

Keywords: Hotel Tax, Land and Building Tax, HDI, Economic Function Expenditure.

1. Introduction

Indonesia is a developing country that has interesting human development issues to study. Because Indonesia is one of the countries with the highest population, the government has a heavy burden to improve the quality of good human resources. Compared to other countries in the world, the HDI in Indonesia is still very low. According to data from BPS, HDI in Indonesia experienced a slowdown in growth in the 2018-2020 period compared to previous years. Although the nominal continues to grow positively. In 2018 the national HDI grew by 0.58%. In 2019 the national HDI decreased by 0.05%, namely 0.53%. Whereas in 2020 the national HDI experienced a slight increase of 0.02%, namely 71.94%.

Among the three HDI indicators, one of them is the economy. In a modern economy, the government is one of the economic agents that plays an important role. The government has the ability and power to supervise and regulate the economy, besides that, it is also capable of carrying out economic activities. The size of the government's role in the economy can be seen from the amount of government spending from the national income or the entire economy. Government spending can also be called regional spending. Regional spending has an influence or relationship to investment and economic growth. Expenditures are classified according to economic classification (type of expenditure), organization, and function. Economic classification (type of expenditure) includes capital expenditure, goods expenditure, personnel expenditure, subsidies, interest, grants,

When regional autonomy was enacted, from year to year the regional budget experienced a significant increase. After the enactment of regional autonomy, the economy and regional development have increased. [1] In Law No. 23 of 2014 article 1 paragraph 6, the meaning of Regional Autonomy is the rights, powers and obligations of an autonomous region to regulate and manage its own Government Affairs and the interests of the local community within the system of the Unitary State of the Republic of Indonesia. One of the tasks of regional autonomy is to impose regional taxes. Local taxes are one source of local government revenue that describes the economic progress of a region. The more advanced the economy of a region is indicated by the growing activity of the industrial, service and other sectors, the higher the regional tax revenue will be.

Of the several types of district/city taxes, there are hotel taxes and land and building taxes. Because Indonesia is a place that has a variety of cultures and tourism, many foreigners or residents often travel to visit several regions in Indonesia. Often tourists stay at hotels when visiting areas they want to visit. The hotel occupied by tourists is one of the local revenues, where tourists or anyone who stays at the hotel will be taxed when occupying the hotel. When building a building such as a hotel, of course the building is subject to land and building tax. In addition, buildings such as offices, housing, shops, apartments, etc. are also subject to land and building tax.

Seeing from some of the results of previous studies have different results.[2] Regional Original Income (ROI), Profit Sharing Funds (PSF), General Allocation Funds (GAF), and Special Allocation Funds (SAF), simultaneously and partially have a significant effect on capital spending, and spending capital can mediate the relationship between ROI, PSF, GAF, and SAF with HDI if in a sufficiently long period. different from the

results of other studieswhich stated that [3] PAD and DBH have no effect on HDI, GAF has an influence on HDI. Another study states that [4] ROI and SAF had a direct effect on HDI, while the GAF variable had an indirect effect.

From the age gap and the inconsistency of test results from previous studies, the authors conducted research with the idea of developing from the above studies.

2. Literature Review and Hypothesis Development

2.1. Agency Theory

[5] Agency theory explains the relationship or contract between the principal and the agent, where the principal is the party that employs the agent to perform tasks in the interest of the principal, while the agent is the party carrying out the interests of the principal. [6] The agent will support and carry out everything ordered by the principal if the principal and agent have the same goal. Public sector organizations are built based on agency theory. Agency theory can be applied in public organizations, modern democracies are based on a series of principal-agent relationships.

Agency theory can be in line with the existing autonomy system in Indonesia. Where even though the central and regional governments have their own interests, both of them still have the same goal, which is to improve people's welfare.

2.2 Hotel Taxes

Hotels are referred to as providers of lodging services or resting places that include other services for a fee in [7] Law Number 28 of 2009 concerning Regional Taxes and Regional Levies (RTRL), along with lodging houses, tourism guesthouses, motels, guesthouses, and other homes with a boarding house of more than ten rooms.

One element of local taxes, known as the "hotel tax," is responsible for collecting taxes on any services or amenities that hotels offer. Specifically, supporting services for hotel facilities that make it simpler and more comfortable, or services prepared by the hotel with payment.

H_1: Hotel tax has a positive effect on increasing the Human Development Index.

2.3 Land and Building Tax

According to [8] Law Number 12 of 1994 regarding Land and Building Tax, Land and Building Tax is a state tax in which the majority of the money collected, which has been converted into regional income, is utilized to provide amenities that are also used by local and central government.

Land and buildings owned, used, or controlled by people or entities are included in the Land and Building Tax, except for areas used for forestry, plantations, and mining, according to the RULBT tax's goal.

H_2: Land and Building Tax has a positive effect on increasing the Human Development Index.

2.4 The Influence of Expenditures on the Economic Function in the Relationship of Hotel Taxes to HDI

Expenditures for the Economic Function are presented in this study because they are considered to have an impact on increasing the Human Development Index along with Regional Taxes which also drive the economy. One of these regional taxes is the hotel tax. In order to help local tax revenues /to increase the HDI, hotel tax revenues in each region must be following with the budget.

Among the three HDI indicators, one of them is the economy. The government has the ability and power to supervise and regulate the economy, besides that, it is also capable of carrying out economic activities. With the government's role in the economy, the government has expenditures called regional spending. These regional expenditures are included in the expenditure of the economic function.

H_3: Economic Function Expenditures can have an impact on hotel taxes to increase HDI.

2.5 The Effect of Spending on the Economic Function in the Relationship of Land and Building Taxes to HDI

Expenditures for the economic function consist of personnel expenditures, goods and services expenditures, capital expenditures, and other expenditures. In terms of capital expenditure funding in the economic function expenditure, one of them is from the land and building tax.

With the receipt of land and building tax funds, the funds will go into regional spending, thenthese funds used to build development so that it is evenly distributed throughout the region to increase the HDI in the area.

H_4: Land and Building Tax can affect the increase in HDI through spending on economic functions.

3. Methodology and Procedures

3.1 Research Design

This study is quantitative research because it makes use of secondary data. Data that is already in the possession of the government or other organizations are used in secondary data analysis. The financial statements of each district and city government on Java Island for the year 2018 to 2020 serve as the secondary data in this study. Secondary information is retrieved from each district's or city's government website.

3.2 Population and Sample

There are 119 districts and cities on Java Island that make up the population of this study. Purposive sampling
strategies with considerations or criteria were used in this investigation. The requirements are:

1. Local governments that post entire financial statements on the websites of the regional government and the Central Statistics Agency during the study year, which is from 2018 to 2020.
2. Financial statements for local governments that provide complete data for all research and measurement factors.

3.3. Data and Data Sources

The Central Statistics Agency's website and those of the Regional Government of Java Island provided the Local Government Financial Statements (LGFS) that are the source of the data for this study, which covers the years 2018 to 2020. (BPS). Moreover, employing purposive sampling techniques to select research samples from the total study population that satisfies the predetermined criteria.

3.4. Variable Operational Definition and Variable Measurement.

Based on the main problem that has been formulated above, the variables to be analyzed are as follows:

3.4.1. Dependent Variables
Human Development Index

In this study the dependent variable is HDI. HDI is used as an indicator to measure human development achievements. To see HDI achievements,can be calculated and seen by grouping HDI into several categories, namely if HDI <60% then HDI is low, if HDI is between 60-70% then HDI is medium, if HDI is between 70%-80% then HDI is high, and if HDI > 80% means very high HDI.

3.4.2. Independent Variables
a. Hotel Tax

A tax known as "Hotel Tax" is levied on any lodging-related or hotel-related services and is paid at the same time as other taxes. This formula can be used to determine hotel taxes:
Hotel Tax = Room Rate + 10% Service Charge + 10% Tax

b. Land and Building Tax (LaBT)

The existence of property or structures that benefit entities or people and improve their socioeconomic standing is subject to the Land and Building Tax (LaBT). The Land and Building Tax is determined as follows:
LABT = 0.5% x NJKP

3.4.3 Moderating Variables
Economic Function Expenditures

This study uses a moderating variable, namely spending the economic function.Functional expenditures for economic activities are functional expenditures to drive the sectors of employment, trade, agriculture, cooperative and SME business development, forestry, marine, fishery, mining, fuel and energy, industry and construction, communications, and other industries. Expenditures for the economic function consist of personnel expenditures, goods and services expenditures, capital expenditures, and other expenditures.

3.5 Data Analysis Method

In this study, Moderate Regression Analysis was employed for hypothesis testing (MRA). Regression analysis using moderation variables is a type of regression analysis used to create a model of a relationship. The link between predictor (independent) and dependent (dependent) variables can be strengthened or weakened by the presence of moderation variables.

Following is the Modified Regression Analysis (MRA) Model Regression Equation:

Model 1:

HDI: a + b1 HT + b2 LBT + b3 LBT + e

Model 2 :

HDI: a + b1 HT + b2 LBT + b3 BFE + b4 |HT*BFE| + b5 |LBT*BFE| + e

Information:

HDI : Human Development Index
a : Constant
b : Variable coefficient
HT : Hotel Tax
LBT : Land and Building Tax
EFE : Economic Function Expenditures
e : Error

4. Result Analysis

4.1. Descriptive Analysis

Table 1: Statistical Analysis Results

Descriptive Statistics

	N	Minimum	Maximum	Means	std. Deviation
Hotel Tax	336	17,87	26,47	21.5491	1.86205
Land and Building Tax	336	21.68	27,87	24.3005	1.14953
Economic Function Expenditures	336	22,72	27,24	25.4845	,58945
Human Development Index	336	61.00	86.65	72.0366	5.14774
HT_EFE	336	405.83	714,19	549,6057	54.23364
LBT_EFE	336	530.80	759,18	619.6272	39.12717

Source: Secondary data managed by researchers, 2023

Based on Table 1 it can be known that:
 a. Ngawi District in 2020 had the lowest variable hotel tax at IDR 57,410,660, and the City of Bandung in 2019 had the highest rate at IDR 314,136,351,765. The average amount of hotel tax is 21.549, which is more than the standard deviation, which is 1.8620, indicating a small deviation in the data's distribution.
 b. Sumenep District in 2018 had the lowest variable land and building tax rate at IDR 2,601,294,610, and the City of Surabaya had the highest rate at IDR 1,266,035,560 in 2020. The average Land and Building Tax amount is 24,3005, which is higher than the standard deviation value of 1.149 and so suggests a slight departure in the data distribution.
 c. Ngawi District in 2020 has the lowest economic function expenditure value, namely IDR 7,334,251,702, and the City of Surabaya in 2020 has the highest economic function expenditure value, namely IDR 678,324,729,578. The average value of Economic Function Expenditure is 25.4845 which is greater than the standard deviation value of 0.58945, so this indicates a slight deviation in the data distribution.
 d. Sampang District in 2018 had the lowest Human Development Index score of 61.00, and the City of Yogyakarta in 2019 had the highest Human Development Index score of 86.65. The average value of the Human Development Index is 72.0366 which is greater than the standard deviation value of 5.14774, so this indicates a slight deviation in the distribution of the data.

4.2.1. Normality Test

Table 2. Normality Test Results

	Unstandardized Residuals
N	336
Test Statistics	.045
asymp. Sig. (2-tailed)	.096

Data source: researchers' secondary data processing, 2023

The preceding table's Kolmogorov-Smirnov test results demonstrate that the data are regularly distributed. This is evident from the asym sign. (2-tailed) If the Human Development Index is the dependent variable and the number is 0.096, the value is higher than the significant threshold of 5% or 0.05. These findings indicate that the study's residual data are regularly distribute.

4.2.2. Multicollinearity Test

Table 3. Multicollinearity Test Results

Model	Collinearity Statistics	
	tolerance	VIF
Hotel Tax	,556	1,800
LBT	,483	2,071
Economic Function Expenditures	,724	1,382

Data source: researchers' secondary data processing, 2023

The multicollinearity test results in the table show that all variables have a tolerance value of 0.10 and a VIF value of 10. This criterion was met, implying that the data in the study did not exhibit multicollinearity between independent variables in the regression model with Human Development Index as the dependent variable.

4.2.3. Heteroscedasticity Test

Table 4. Heteroscedasticity Test Results

Variables	Sig. (2-tailed)
Hotel Tax	0.528
Land and Building Tax	0.699

Data source: secondary data administered by researchers, 2023

According to the table, the significance values of all independent variables used in order are 0.528, and 0.699, indicating that they are greater than 0.05. These findings suggest that heteroscedasticity does not occur in this research model with the Human Development Index as a dependent variable.

Table 5. Heteroscedasticity Test Results Through Economic Function Expenditure

Variables	Sig.(2-tailed)
Hotel Tax	0.647
Land and Building Tax	0.942
Economic Function Expenditures	0.234
HT_EFE	0.564
LBT_EFE	0.996

Data source: Secondary data examined by researchers, 2023

According to the table, the significance values of all independent variables used in order are 0.647, 0.942, 0.234, 0.564, and 0.996, which means > 0.05. These findings indicate that heteroscedasticity does not occur in this research model with the Human Development Index as a dependent variable.

4.2.4. Autocorrelation Test

Table 6. Autocorrelation Test Results

Model	R	std. Error of the Estimate	Durbin-Watson
1	.571a	4.25869	1,262

Data source: secondary data scrutinized by researchers, 2023

The autocorrelation test results in the table showed that the data in this study had a DW value of 1.262, which means that 1.261 is between -2 to +2. it can be indicated that the model in this study is free of autocorrelation with the Human Development Index as a dependent variable.

4.2.5. Determination Coefficient Test

Table 7 Determination Coefficient Test

R	R Square	Dusted R Square	std. Error of the Estimate
,571	,326	,316	4.25869

Data source: secondary data evaluated by researchers, 2023

The Coefficient of Determination Test was used in this study to determine the ability of independent variables to explain dependent variables. The Adjusted R Square value of 0.316 or 31.6% in the table below indicates that the independent variables in this study explain 31.6% of the variation in the dependent variables, while the remaining 68.4% is explained by other variables in this study.

4.2.6 Model Fisibility Test (F-Test)

Table 8. F-Test

Model	Sum of Squares	F	Sig
1	2892,198	31,894	,000b

Data source: secondary data deal with researchers, 2023

Based on the table above, it can be concluded that the above variables have a significant value of 0.0000 < 0.05, implying that they all affect the Human Development Index at the same time.

4.2.7 Statistical Test

Table 9 Statistical Test Model 1

Model	Unstandardized Coefficients		Standardized Coefficients	Q	Sig.
	B	std. Error	Betas		
(Constant)	31,751	5,053		6,283	,000
Hotel Tax	1,283	, 169	,464	7,574	,000
LBT	,520	,274	, 116	1,896	.059

Data source: secondary data studied by researcher, 2023

Table 10 Statistical Test model 2

Model	Unstandardized Coefficients		Standardized Coefficients	Q	Sig.
	B	std. Error	Betas		
(Constant)	521,059	201,878		2,581	,010
Hotel Tax	-4,430	6,884	-1.603	-,644	,520
LBT	-13,475	11,658	-3,009	-1.156	,249
EFE	-19,199	7,875	-2.198	-2,438	,015
HT_EFE	,223	,272	2,351	,822	,412
LBT_EFE	,550	,459	4,177	1.198	,232

Data source: secondary data treated by researchers, 2023

In this study, the regression models that can be compiled are as follows:
Model 1:
HDI: a + b1HT + b2LBT + e

Model 2:
HDI: a + b1HT + b2LBT + b3EFE + b4 |HT*EFE| + b5 |LBT*EFE| + e

From the data of tables 9 and 10 the regression equations found are as follows:
Model 1
HDI: 31.751 + 1.283b1 + 0.520b2 + e

Model 2
HDI: 521.059 + -4.430b1 + -13.475b2 + -19.199b3 + 0.223b4 + 0.550b5 + e

Based on Tables 9 and 10 it can be concluded that:
a. Hotel Tax Variable The regression coefficient obtained in Model of 1,283 is positive, with a significant value of 0.000 < (0.05), implying that the Hotel Tax variable in Model has a significant positive effect on increasing the Human Development Index. With the spread of hotels that are almost complete in every district and city on the island of Java, the regional income for each city is quite large, especially the large number of tourists and tourists traveling and staying in hotels. With that Hotel Tax has a significant influence on increasing the Human Development Index. As a result of the processing with Models, Hypothesis 1 is accepted.

b. The Land and Building Tax variable's regression coefficient value of 0.520 in Model is positive, with a significant value of 0.059 > (0.05), implying that the Land and Building Tax variable in Model has no effect on increasing the Human Development Index. By looking at the density of buildings and industrial areas that are almost complete in every district and city on the island of Java, the local government should be able to optimize local tax revenues by collecting land and building taxes in each region considering the density of existing buildings and industrial areas. However, due to uneven development in districts and cities throughout the island of Java, regional income in each city is not optimal. Therefore Land and Building Tax does not have a significant effect on increasing the Human Development Index but only has an effect simultaneously. As a result of processing with Models, Hypothesis 2 is rejected.

c. Economic Function Expenditure Variable in Moderating Hotel Tax Since the regression coefficient obtained by 0.223 is positive with a significance value of 0.412 > (0.05), it can be concluded that the Economic Function Expenditure variable in moderating Hotel Tax has no effect on increasing the Human Development Index. In this study, the moderation variable, Expenditures for the Economic Function, is included in the Predictor Moderator Variable because the variable only acts as an independent variable in the relationship model that is formed. for that is for employeespending,spending on goods and services,capital expenditures and other expenditures. Based on hotel tax collection, even though hotel tax can affect the increase in the Human Development Index, when Economic Function Expenditure moderates Hotel Tax, the Hotel Tax does not have a significant effect on increasing the Human Development Index but only has an effect simultaneously. As a result of Model processing, Hypothesis 3 is rejected.

d. Economic Function Spending Variable in Moderating the Land and Building Tax Because the regression coefficient obtained by 0.550 is positive with a significance value of 0.232 > (0.05), it can be concluded that the economic function expenditure variable in moderating the Land and Building Tax has no effect on increasing the Human Development Index. In this study, the moderating variable, expenditure of the economic function, is included in the Predictor Moderator Variable because the variable only acts as an independent variable in the relationship model that is formed.In terms of funding for Economic Function Expenditures in each district/city, the focus of economic function expenditures is divided, namely into personnel expenditures, goods and services expenditures, capital expenditures, and other expenditures. Based on the collection of Land and Building Tax, because development in a district and city is not evenly distributed plus the geographical location of each district and city on the island of Java varies, the receipt of the resulting Land and Building Tax funds is not so large that the Land and Building Tax does not affect the Increase in Development Index Man. Especially when Expenditures for the Economic Function moderated Land and Building Tax, so that Land and Building Tax did not significantly affect the increase in the Human Development Index but only had an effect simultaneously.As a result of processing with Model, Hypothesis 4 is rejected.

5. Conclusion
Following analytical research and discussion on the effect of regional taxes on increasing the Human Development Index with spending on economic functions as a moderating variable in districts/cities on Java Island from 2018 to 2020, the following conclusions were reached:
1. Hotel Tax has a positive and significant effect on increasing the Human Development Index, which

means that the higher the Hotel Tax received by a District/City in Java Island in 2018-2020, the Human Development Index in that region will also increase.

2. Land and Building Tax has a simultaneous effect on increasing the Human Development Index, which means that the Land and Building Tax collected by a District or City on Java Island in 2018-2020 will have an impact on increasing the Human Development Index in the region.

3. Spending on the Economic Function in moderating Hotel Tax has no effect on increasing the Human Development Index, meaning that through Economic Function Spending, Hotel Tax cannot affect the increase in the Human Development Index in Districts/Cities in Java Island in 2018-2020.

4. Spending on the Economic Function in moderating Land and Building Tax does not affect the increase in the Human Development Index, meaning that through Expenditures for the Economic Function, Land and Building Tax cannot affect the increase in the Human Development Index in Districts/Cities in Java Island in 2018-2020.

Limitations
In this study, there are many limitations that need to be considered by researchers in addition, namely:

1. This study only takes 2 types of local taxes to become independent variables, namely hotel taxes and land and building taxes. There are still several other taxes that are included in regional taxes that can be examined to find out whether they have an effect on increasing the Human Development Index.

2. The study's objects are limited to cities and districts on the island of Java, which is only one of Indonesia's major islands. As a result, the findings of this study can only be applied to the districts and cities of Java Island and not to other large islands.

3. The year data in this study is from 2018 to 2020. at the time this study was created, it is recommended for researchers to update the research year so that it is more relevant to current conditions.

Benefits
1. For the Government
   a. The results of this study state that Regional Taxes consisting of Hotel Taxes which have a positive effect on increasing the Human Development Index, and Land and Building Taxes which have no effect on increasing the Human Development Index indicate that the Government must be able to facilitate better by increasing supervision and controlling the taxpayer regarding compliance in paying local taxesaccompanied by an increase in the quality of service in paying taxes so that the taxes collected are following the specified budget.
   b. After conducting a descriptive analysis, several districts/cities were found with relatively low absorption of regional taxes. This can be a concern for each local government to further optimize the absorption of regional taxes, given the importance of this optimization in increasing Regional Original Income (PAD).

2. For the Society
   following the rules that have been set for local revenue sources that strongly support local governmentprograms and regional development so that they can run well.

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