

## THE INFLUENCE OF LOCAL TAXES, LOCAL LEVIES, AND POPULATION THROUGH LOCAL FINANCIAL INDEPENDENCE ON LOCAL ECONOMIC GROWTH IN KENDAL REGENCY 2014-2024

Pungki Andreyas Setyawan<sup>1</sup>, Achmad Badjuri<sup>2</sup>

<sup>1,2</sup>Fakultas Ekonomi dan Bisnis, Universitas STIKUBANK Semarang

<sup>1,2</sup>email: [b.widi123@gmail.com](mailto:b.widi123@gmail.com), [badjuri@edu.unisbank.ac.id](mailto:badjuri@edu.unisbank.ac.id).

### ARTICLE HISTORY

Received:

July 18, 2025

Revised

September 18, 202

Accepted:

September 18, 202

Online available:

September 20, 2025

### Keywords:

Regional Taxes, Levies, Population, Regional Financial Independence, And Economic Growth

Name: Pungki Andreyas

Setyawan

e-mail:

[b.widi123@gmail.com](mailto:b.widi123@gmail.com)<sup>1</sup>

Editorial Office

Ambon State Polytechnic  
Center for Research and  
Community Service  
Ir. M. Putuhena Street,  
Wailela-Rumahtiga, Ambon  
Maluku, Indonesia  
Postal Code: 97234

### ABSTRACT

**Introduction:** The aim was to determine the effect of regional taxes, levies, and population on regional financial independence. Aimed at indirect regional, levies, and population through economic growth.

**Methods:** This study employed quantitative research. The secondary data used were regional taxes, levies, population, regional financial independence, and economic development. The data source was the 2014-2024 tax reports of the Kendal Regency Statistics Agency (BPS). Data collection used documentation methods. Data analysis used descriptive statistics.

**Results:** The results showed that regional taxes and levies had a significant positive effect. The population had a negative. Regional taxes levied, through financial means, had no significant positive impact. Meanwhile, population, though, had a significant positive effect on economic growth.

**Keywords:** regional taxes, levies, population, regional financial independence, and economic growth

## **INTRODUCTION**

Regional governments have the authority and obligation to regulate government affairs and community interests based on Law No. 23 of 2014. Through regional autonomy, in managing their regional finances and budgets, regional governments are required to advance their regions by demonstrating their independence. Regional financial freedom can be seen through the extent of the regional government's ability to optimally explore and manage local revenue sources for regional development (Nggilu, et al., 2016). In 2009 and 2019, Indonesia achieved the fastest economic growth rates in Southeast Asia (Fauji & Syafitri, 2024). Economic growth is a process that leads to a long-term increase in real per capita income of a country's population, accompanied by improvements in institutional systems (Harnovinsah et al., 2024). Sustainable change is an effort to increase per capita income and improve institutional systems in various sectors.

In principle, implementing regional autonomy aims to strengthen regional capacity and improve public welfare by prioritizing community interests. Furthermore, the implementation of regional autonomy must ensure harmonious relations between regions to prevent inequality and ensure harmonious relations with the government (Latipah et al., 2025).

Regional autonomy can be measured by the extent to which the region's financial resources are capable of developing its region. Regional financial capacity demonstrates the ability to finance its government activities, development, and services to the community that have paid taxes and levies as revenue needed by the region. This is also in accordance with Law No. 34 of 2000 concerning regional taxes and levies, as one of the efforts to realize broad, real, and responsible regional autonomy while providing policy guidelines and direction for regions in the implementation of tax and levies collection, which also establishes regulations to ensure the implementation of general procedures for regional taxation and levies.

Taxes are a source of state revenue for public welfare, infrastructure development, government operational costs, and educational facilities (Rasyida & Badjuri, 2025). One example of a regional tax is the restaurant tax, a potential source of regional revenue (Cahyarani & Badjuri, 2024). Regional taxes and levies are essential sources of revenue for financing government administration and regional development (Seleky, 2024). Regional tax revenues increased significantly between 2014 and 2024. Meanwhile, regional levies in Kendal Regency fluctuated between 2014 and 2024. They significantly increased in 2015 and 2016, while they decreased in 2019 and 2020. Increases occurred again in 2021 and 2023, before declining again in 2024.

Residents are individuals who have resided in the Unitary State of the Republic of Indonesia for at least one year, or who have resided in the area for less than one year but intend to stay for at least one year (Puri & Restikasari, 2025). Economic growth can occur if the rate of population growth is lower than the rate of economic growth (Puri & Restikasari, 2025). Uncontrolled population growth burdens regional resources and increases regional expenditures. The population ratio in Kendal Regency experienced both increases and decreases from 2014 to 2024. The highest population percentage occurred in 2014 at 48.15 percent, while the lowest population percentage occurred in 2017 at 39.80 percent. From 2014 to 2017, there was a significant decline. However, it increased again in 2018 to 2019 before declining again in 2020. The increase occurred again in 2021 at 45.31 percent and decreased again in 2022 to 2023. In 2024, there was another increase of 43.17 percent.

One important indicator for evaluating regional capacity is regional financial independence in independently financing needs without relying on the central government (Ayuningtyas et al., 2025). Kurniawan et al. (2024) stated that regional financial independence is a key indicator for measuring the ability of regional governments to finance activities without relying on the central government. One way to reduce the fiscal gap between regions is to increase their ability to collect regional taxes and levies (Mayraina & Badriyah, 2025).

The key element in improving regional financial independence is increasing regional revenue, particularly in the PAD sector. The source of government revenue is the region itself (Tyas, 2022). In general, regional governments in Indonesia often face the phenomenon of lower PAD contributions in the regional budget (APBD) structure, with contributions dominated by received, usually referred as Balancing Funds. Balancing funds are transfers from central governments to regional governments to finance excess regional spending. The ratio shows that the percentage ranged from 0% to 25% between 2014 and 2024, which is considered instructive. This indicates that the central government has a more dominant role than the independent local governments. Regional autonomy has not yet been implemented financially. This dependence includes transfer funds from the central government, so that local revenue is not its primary source of income.

Economic growth from 2014 to 2024 experienced fluctuations. The highest growth rate occurred in 2017 at 5.84 percent and the lowest in 2020 at -1.51 percent. However, it experienced a significant increase in 2021 at 3.89 percent and continued to rise until 2022 at 5.68 percent. However, it decreased again in 2023 at 5.56 percent and in 2024 at 5.42 percent. Economic growth is a parameter of development activities. This is because economic growth can measure the level of development of activities in economic sectors within an economy, both the revenue sector of a region and the expenditure sector of an area (Panigoro, et al., 2023). One element of the Regional Budget (APBD) that plays a vital role in the implementation of regional autonomy is the Regional PAD. Size PAD will affect regional autonomy in implementing its policies. Existence problems related to Kendal Regency which are classified as instructive, regional taxes that continue to increase and levies that fluctuate, and the population that experiences fluctuations, as well as fluctuating economic growth.

## **LITERATURE REVIEW**

### **Regional Tax**

Regional taxes are levies imposed by governments on products, income, or activities occurring within their jurisdiction. Local revenue derived from taxes is known as regional taxes. The primary purpose of tax collection is to support government funding and development in a region or country. Taxes are recognized as a primary source of revenue in many countries (Riandhani et al., 2024:63).

Regional taxes are mandatory contributions or levies to the state that are compulsory in nature and are paid by individuals or bodies based on applicable laws without expecting direct compensation. The results are used for the purposes of organizing regional government and maintaining community welfare (Rifai and Priono, 2022:435). Furthermore, according to Sinaga (2021:9), regional taxes are levied from the community by the state based on laws that are enforceable and owed by taxpayers to pay the state without receiving direct returns.

### **Regional Retribution**

Miswar et al. (2021:157) state that the regional government is enforceable. Coercion can be economic in nature, as anyone who does not receive the return of services from the government is not subject to the contribution. Regional levies are levied by the regional government on individuals or entities for the provision and granting of certain services or permits (Manalu et al. 2023:177). Riandhani et al. (2024:63) state that regional levies are revenues earned by the regional government from levies on payments for certain services or permits explicitly granted to individuals or entities for specific purposes. As part of Regional Original Revenue (PAD), levies play a crucial role in supporting regional independence.

### **Total Population**

Population is the number of people residing or domiciled in a particular area and having a permanent livelihood in that area, and legally registered according to applicable regulations in that area (Rofiq, et al., 2021:798). Registration or categorization of individuals as residents is usually based on a predetermined age. A larger population means increased supply and demand, benefiting many parties. In other words, a larger population also improves a region's economy. Population is the number of people inhabiting a region (Sholikhah, 2023:30).

### **Regional Financial Independence**

Regional reflects dependence on the central government's participation in contributing to regional revenue. To achieve financial independence in each region, strive to enhance all sectors that can increase original regional income (Shoba and Fidiana, 2022:4). The Public who have paid taxes and levies source revenue needed by the region (Syafaat, 2019:11). The Goal of regional financial independence reflects the form regional government, whether it can be carried out or not. The independence ratio illustrates the region's lower dependence.

### **Economic Growth**

And it is also an indicator used to analyze regional progress. Essentially, real growth productive activity (excluding price increases) over a specific period of time, and encompasses the growth of goods and services (Manalu et al., 2023:177).

Is economic activity within a region and increased prosperity (Pratama, 2019:32). An economy can be said to be experiencing growth if the total real return on the use of production factors in a given year is greater than the

previous year. Sustainable economic growth must lead to a higher real standard of living and increased employment.

### Research Hypothesis

H1 = There is a positive and significant effect of regional taxes on regional financial independence.  
H2 = There is a positive and significant effect of regional levies on regional financial independence.  
H3 = There is a positive and significant effect of population size on regional financial independence.  
H4 = There is a significant indirect effect of regional taxes through financial independence on economic growth.  
H5 = There is a significant indirect effect of regional levies through financial independence on economic growth.  
H6 = There is a significant indirect effect of population size through financial independence on economic growth.

### RESEARCH METHODS

This research is quantitative. Quantitative research is research whose results are presented using numbers, statistical processing, structures, and controlled experiments (Arikunto, 2018:53). Including regional tax, regional retribution data, population data, regional financial independence data, and economic growth data. Derived from the 2014-2024 tax reports of Kendal Regency. This method involved collecting all secondary data contained in the annual tax reports in Kendal Regency for the 2014-2025 period. Which is intended to search for data, present it, and determine its value. The data is then analyzed and interpreted to address issues related to regional taxes, regional levies, population, regional financial independence, and economic growth.

### RESULT AND ANALYSIS

#### Regional Tax Results

Table 1. Regional Tax Ratio Level of Kendal Regency 2014-2024

Year	Total Regional Income	Regional Original Income	Regional Tax	Ratio
2014	1.185.808.659.200	153.781.850.200	52.137.170.790	4,40
2015	1.308.576.700.947	226.310.237.947	70.285.888.571	5,37
2016	1.733.402.951.582	282.678.572.582	84.832.640.951	4,89
2017	2.087.507.471.000	399.811.989.000	109.391.830.000	5,24
2018	2.138.564.387.710	335.892.237.034	119.981.744.194	5,61
2019	2.228.384.399.855	350.500.849.956	127.831.338.179	5,74
2020	2.121.449.802.048	356.753.593.703	134.445.651.120	6,34
2021	2.300.543.641.945	439.197.987.791	163.518.117.660	7,11
2022	2.265.353.924.689	437.899.634.626	219.755.209.493	9,70
2023	2.450.296.584.716	504.100.288.223	268.867.099.980	10,97
2024	1.711.997.769.000	605.398.387.000	289.372.536.000	16,90

Source: BPS Kendal Regency 2014-2024

Kendal Regency's regional tax ratio in 2014 was 4.40 percent. In 2015, it was 5.37 percent. In 2016, it was 4.89 percent. In 2017, it was 5.24 percent. In 2018, it was 5.61 percent. In 2019, it was 5.74 percent. In 2020, it was 6.34 percent. In 2021, it was 7.11 percent. In 2022, it was 9.70 percent. In 2023, it was 10.97 percent. In 2024, it was 16.90 percent.

### Regional Retribution Results

Table 2. Regional Retribution Ratio Level of Kendal Regency 2014-2024

Year	Total Regional Income	Regional Original Income	Regional Retribution	Rasio
2014	1.185.808.659.200	153.781.850.200	13.859.120.429	1,17
2015	1.308.576.700.947	226.310.237.947	25.534.541.627	1,95
2016	1.733.402.951.582	282.678.572.582	31.646.892.618	1,83
2017	2.087.507.471.000	399.811.989.000	29.199.824.000	1,40
2018	2.138.564.387.710	335.892.237.034	32.876.235.699	1,54
2019	2.228.384.399.855	350.500.849.956	23.919.716.058	1,07
2020	2.121.449.802.048	356.753.593.703	16.601.377.327	0,78
2021	2.300.543.641.945	439.197.987.791	44.226.989.052	1,92
2022	2.265.353.924.689	437.899.634.626	23.513.544.932	1,04
2023	2.450.296.584.716	504.100.288.223	36.059.041.330	1,47
2024	1.711.997.769.000	605.398.387.000	18.472.372.000	1,08

Source: BPS Kendal Regency 2014-2024

The ratio of the Kendal Regency regional levy in 2014 was 1.17 percent. In 2015, the ratio was 1.95 percent. In 2016, the ratio was 1.83 percent. In 2017, the ratio was 1.40 percent. In 2018, the ratio was 1.54 percent. In 2019, the ratio was 1.07 percent. In 2020, the ratio was 0.78 percent. In 2021, the ratio was 0.92 percent. In 2022, the ratio was 1.04 percent. In 2023, the ratio was 1.47 percent. In 2024, the ratio was 1.08 percent. These results indicate that the Kendal Regency regional levy from 2014-2024 experienced increases and decreases or fluctuations.

### Population Results

Table 3. Population Ratio Level of Kendal Regency 2014-2024

Year	Age Group			Rasio (%)	Total
	0-14	15-64	65+		
2014	248.141	641.560	60.762	48,15	950.463
2015	235.406	651.927	65.633	46,18	952.966
2016	235.406	651.927	65.633	46,18	952.966
2017	215.602	700.045	63.025	39,80	978.672
2018	215.048	706.891	69.747	40,29	991.686
2019	224.793	711.214	75.932	42,28	1.011.939
2020	227.453	725.890	65.162	40,31	1.018.505
2021	226.457	651.642	68.802	45,31	946.901
2022	233.392	743.013	76.995	41,77	1.053.400
2023	229.880	752.820	80.130	41,18	1.062.830
2024	248.642	763.142	80.835	43,17	1.092.619
Jumlah	938.371	2.910.617	306.762	43,15	1.001.177

Source: BPS Kendal Regency 2014-2024

The population of Kendal Regency in 2014 was 48.15 percent. In 2015, it was 46.18 percent. In 2016, it was 46.18 percent. In 2017, it was 39.80 percent. In 2018, it was 40.29 percent. In 2019, it was 42.28 percent. In 2020, it was 40.31 percent. In 2021, it was 45.31 percent. In 2022, it was 41.77 percent. In 2023, it was 41.18

percent. In 2024, it was 43.15 percent. These results indicate that the population ratio in Kendal Regency from 2014-2024 experienced an increase and decrease.

### Results of Regional Financial Independence

Table 4. Regional Financial Independence Ratio Level of Kendal Regency 2014-2024

Year	Total Regional Income	Regional Original Income	Rasio
2014	1.185.718.659.200	153.781.850.200	12,97
2015	1.309.606.700.947	226.310.237.947	17,28
2016	1.734.022.951.582	282.678.572.582	16,30
2017	2.087.907.471.000	399.811.989.000	19,15
2018	2.138.564.387.710	335.892.237.034	15,71
2019	2.228.384.399.855	350.500.849.956	15,73
2020	2.121.449.802.048	356.753.593.703	16,82
2021	2.300.543.641.945	439.197.987.791	19,09
2022	2.265.353.924.689	437.899.634.626	19,33
2023	2.450.176.939.716	504.100.288.223	20,57
2024	3.011.865.387.000	605.398.387.000	20,10

Source: BPS Kendal Regency 2014-2024

The regional financial independence ratio of Kendal Regency in 2014 was 12.97 percent. In 2015, it was 17.28 percent. In 2016, it was 16.30 percent. In 2017, it was 19.15 percent. In 2018, it was 15.71 percent. In 2019, it was 15.73 percent. In 2020, it was 16.82 percent. In 2021, it was 19.09 percent. In 2022, it was 19.33 percent. In 2023, it was 20.57 percent. In 2024, it was 20.10 percent.

### Economic Growth Results

Table 5. Percentage of Economic Growth in Kendal Regency 2014-2024

Year	PDRB (Billion)	Percentage (%)
2013	22.386.123.000.000	
2014	23.536.834.000.000	5,14
2015	24.762.325.000.000	5,21
2016	26.139.414.000.000	5,56
2017	27.666.532.000.000	5,84
2018	29.188.000.000.000	5,50
2019	30.855.056.000.000	5,71
2020	30.389.024.000.000	-1,51
2021	31.570.496.000.000	3,89
2022	33.362.359.000.000	5,68
2023	35.217.500.000.000	5,56
2024	37.126.082.000.000	5,42

Source: BPS Kendal Regency 2014-2024

Kendal Regency in 2014 it was 5.14 percent. In 2015, it was 5.21 percent. In 2016, it was 5.56 percent. In 2017, it was 5.84 percent. In 2018, it was 5.50 percent. In 2019, it was 5.71 percent. In 2020, it was -1.51 percent. In 2021, it was 3.89 percent. In 2022, it was 5.68 percent. In 2023, it was 5.56 percent. In 2024, it was 5.42 percent. These results indicate that economic growth from 2014-2024 fluctuated.

### **The Influence of Regional Taxes on Regional Financial Independence**

Regional taxes are mandatory contributions to the state that are compulsory and paid by individuals or entities based on applicable laws without expecting any direct compensation. The proceeds are used for the purposes of administering regional government and maintaining public welfare (Rifai and Priono, 2022). Kendal Regency's regional tax revenues increased significantly between 2014 and 2024, potentially impacting regional financial independence. Hypothesis testing results significant, with a significance value of  $0.006 < 0.05$ . Febriyanti and Faris (2019); Mukarramah (2017); Rahayu et al. (2024); and Sakir et al. (2023), which found that regional taxes have a significant positive effect on regional financial independence.

### **The Influence of Regional Retributions on Regional Financial Independence**

Regional levies are regional levies levied by the Regional Government on individuals or entities for the provision and granting of certain services or permits (Manalu et al., 2023). Regional levies can be classified into three categories (Manalu et al., 2023): general service levies, business service levies, and specific permit levies. Regional levies in Kendal Regency fluctuated between 2014 and 2024. They increased significantly from 2015 to 2018, followed by a decrease in 2019 and 2020. They increased again from 2021 to 2023, before declining again in 2024. Hypothesis test positive financial independence, with a significance value of  $0.042 < 0.05$ . This finding aligns Lukitawati and Pringgabaya (2020). and Ngilu, et al., (2016) that regional levies positive.

### **The Influence of Population on Regional Financial Independence**

Population is the number of people residing or domiciled in a particular area and having a permanent livelihood in that area, and legally registered based on applicable regulations in that area (Rofiq, et al., 2021). Registration or categorization of a person as a resident is usually based on a predetermined age. A larger population means an increase in supply and demand, benefiting many parties. In other words, a larger population also improves a region's economy. The population ratio in Kendal Regency has experienced both increases and decreases from 2014 to 2024. The highest population percentage occurred in 2014 at 48.15 percent, while the lowest population percentage occurred in 2017 at 39.80 percent. Between 2014 and 2017, there was a significant decline. However, it increased again in 2018-2019 before declining again in 2020. It increased again in 2021 by 45.31 percent, and then decreased again in 2022-2023. It increased again by 43.17 percent in 2024. The hypothesis population size negative regional financial independence, with a significance value of  $0.041 < 0.05$ . This finding aligns with research conducted by Perangin-Angin (2024) that found population size has negative.

### **The Influence of Regional Taxes Through Financial Independence on Economic Growth**

Taxes through regional positive, a direct effect of 0.511 and an indirect effect of 0.25. Taxes, through regional, do not economic growth. Riandhani et al. (2024); and Siri and Ridwan (2022), which found that significant. Economic growth is long-term increase in per capita output (Miswar et al., 2021:159). Kendal Regency's economic growth from 2014 to 2024 fluctuated. Economic growth is a parameter of development activities. This is because economic growth can measure economic sectors, both terms of regional revenue and expenditure (Panigoro et al., 2023).

### **The Influence of Regional Retributions Through Financial Independence on Economic Growth**

Regional levies through regional financial independence do not have a significant positive effect on economic growth in Kendal Regency, with a direct effect value of 0.612 and an indirect effect value of 0.332, indicating that the indirect effect is smaller than the direct effect value. This indicates that regional levies indirectly, through regional financial independence, do not have a significant positive effect on economic. This is consistent with the research results Sina et al. (2022) which found positive.

### **The Influence of Population Size Through Financial Independence on Economic Growth**

Population size, through regional financial independence, does not positive Kendal Regency, direct effect -0.115 and an indirect effect 0.065, indicating that the indirect effect is greater than the direct effect value. Indicates that population size indirectly. This result is consistent with the research of Putra (2023) that population size positive.

### **CONCLUSION**

Research that has been carried out:

1. Regional taxes have a significant positive effect on regional financial independence.
2. Regional levies have a significant positive effect on regional financial independence.
3. Population has a significant negative effect on regional financial independence.
4. Regional taxes, through regional financial independence, do not have a significant positive effect on economic growth.
5. Regional levies, through regional financial independence, do not have a significant positive effect on economic growth.
6. Population, through regional financial independence, has a significant positive effect on economic growth.

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