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Implication of cigarette tax as remote working receiving regional income community health in banten province in 2017-2018

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ABSTRACT

Law No. 28 of 2009 article 31 paragraph (1) of cigarette tax revenue-sharing funds, is allocated at least 50% (fifty percent) to fund health services and law enforcement by the authorities. Banten Provincial Health Office. Said that the level of public health from the number of diseases tends to increase. The research method used in this study is a descriptive method, with quantitative data collection techniques namely data on cigarette tax revenues in Banten province, and expenditure data on expenditure in the Banten Provincial Health Office, the qualitative data uses interviews, observations, and documentation. The results of this study are for the effectiveness level of cigarette tax collection managed by Bapenda in 2017-2018 with an average percentage of 83% with the category quite effective, for the level of contribution of cigarette tax fund allocation to the public health of Banten province in 2017-2018 with an average 71% percentage managed by the Banten Provincial Health Office and have not been maximized because it has not used 100% of the funds for public health efforts in the province of Banten. There are several attempts made (1) making KTR, (2) conducting socialization, (3) conducting counseling.

Keywords: *Sharing fund, Tax Cigarette, Public Health*

Introduction

Financing local governments in carrying out government and development tasks always require a reliable source of revenue. This need is increasingly felt by the regions, especially since the enactment of regional autonomy in Indonesia, starting on January 1, 2001. With the existence of regional autonomy, the regions are encouraged to be creative in looking for sources of regional revenue that can support regional expenditure financing. Of the various alternative sources of revenue that may be collected by the region, the law on regional government stipulates that regional taxes and charges are a source of revenue that originates from within the region and can be developed according to the conditions of each regulation. [1]

The sustainability of the national health insurance program (JKN) actually depends not only on cost efficiency but also on the commitment of participants in paying contributions and the willingness

of the State to support politically and financially. The government will deal with nine ways, including excise sharing funds and local cigarette taxes. Cigarettes are the main cause of death, disease, and the process of impoverishment. The cigarette outbreak is one of the biggest public health threats the world has ever faced, even killing more than 7 million people annually. Nearly 80% of around 1 billion smokers around the world live in low and middle-income countries, where the burden of smoking-related illnesses and deaths is the most severe, such as Indonesia. The burden of global health costs, especially non-communicable diseases due to exposure to cigarettes is very large. This is in accordance with the article on detiknews.com on Thursday, 27 September 2018, at 16:03 WIB. [2]

President Joko Widodo has signed Presidential Regulation No. 28 of 2018 concerning national health insurance. This regulation is an amendment to Perpres number 12 of 2013 concerning national health insurance (JKN) and is closely related to the use of cigarette tax to cover the deficit of the health insurance provider body (BPJS). Through this Perpres, the government can use some of the cigarette tax proxies to be the right of local governments both provincial, city and district to be allocated to the JKN program. Including to cover the deficit experienced by the health BPJS. Previously through finance minister regulation number 102 / PMK 07 of 2015 regarding the procedures for collecting and depositing cigarette taxes, local governments have been required to allocate 50% of the cigarette tax to fund health services. Related to the use of the cigarette business tax to cover the health BPJS deficit. President Joko Widodo stated that the information was in accordance with regulations and supported by the regional government. This is in accordance with the article on klikpajak.id [3]

Cigarette tax rates are 10% as stipulated in law number 28 of 2009 concerning local taxes and regional levies, where local governments must optimize cigarette tax funds for the health sector because of part of President Joko Widodo's Nawa Cita program. According to the president, health issues are mandatory government affairs related to basic services. This is in accordance with kompas.com article on Wednesday, May 10, 2017, 16:35 WIB. [4]

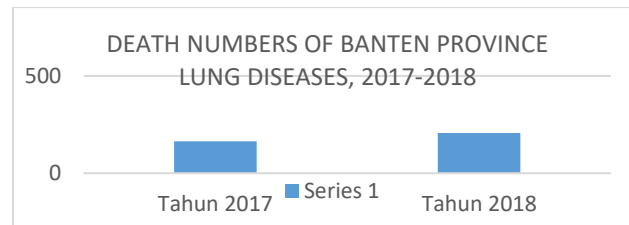
Law number 22 of 1999 concerning regional government and Law number 25 of 1999 concerning the financial balance between central and regional governments, stipulates that to implement regional autonomy, specifically the principle of decentralization, regional governments have sources of revenue from four groups, one of which is regional own-source revenue (PAD), which is revenue that the region receives from sources within its own region, which is levied based on regional regulations in accordance with the prevailing laws and regulation. [1]

The definition of cigarette tax is in accordance with Article 1 number 19 of Law No. 28 of 2009, cigarette taxes are levies on cigarette excise taxes levied by the government. According to Pratiwi (2018) states that cigarette tax aims to increase PAD. In addition to controlling cigarette consumption, controlling the circulation of illegal cigarettes, and protecting the public from the dangers of cigarettes. The allocation of funds for cigarette tax revenue sharing is allocated at least 50% (fifty percent) to fund health services and law enforcement by the authorities. [5]

Banten province's tax revenue in 2017 exceeded the target. The 2017 provincial government is targeting Rp.4.78 trillion, to date, it has reached Rp.4.86 trillion, "said the head of Banten's Regional Revenue Agency (Bapenda), Opar Sohari, in a press statement, in the workroom, Thursday (28/12 / 2017). Banten's original local revenue (PAD) reaches around Rp.5.5 trillion. "Actually, we will have additional taxes from cigarettes, but it was paid by the center in January 2018". This is in accordance with the Banten.com news article on December 29, 2017. [6]

Monday, April 29, 2019, Ms. Lia Susanti, as the Head of the Planning, Evaluation and Reporting Section of the Banten Provincial Health Office, said that the level of public health can be seen from the number of illnesses suffered, from the number of illnesses suffered both on a national scale and on the province of Banten itself from year to year. Increased, from infectious and non-communicable diseases as a result of the behavior of the community itself, this makes the burden for the Banten Provincial Health Office which tends to increase because infectious diseases can not be overcome but non-communicable diseases continue to increase such as heart, lung, and hypertension. [7]

There are also several obstacles faced by the Banten Provincial Public Health Service in improving the level of public health, namely the limitations of medical personnel both public health center (Puskesmas) staff, as well as in the Regency / City health officials, and Banten Provincial Health Office.



Picture 1

Banten Provincial public health charts for 2017-2018: [8]

Law number 28 of 2009 concerning Regional Taxes and Regional Levies, there is a new policy concerning the allocation of tax funds or earmarking tax. Allocation of tax funds or earmarking tax is the allocation of a certain amount of tax revenue to fund a certain tax sector in accordance with the taxes collected. There is an allocation (earmark) of at least 50% (percent) of the revenue from cigarette tax, used to fund public health services. In the health sector, this decision was taken as a balance between cigarette consumption and public health. [9]

Earmarking tax is an allocation of funds for tax revenue that is clearly designated, earmarking tax allocates a number of tax revenues to finance sectors related to the taxes collected. In this case, earmarking tax makes it easy for the general public to be able to find out the benefits of taxes such as the results of cigarette tax funds that are intended for public health services. Thus it can be seen that the impact of earmarking tax is very large, earmarking tax can help a program to run well because the collection of taxes collected will be allocated to finance programs related to the taxes collected. [10]

Research Methodology

The research method used in this research is descriptive method, the type of data used in this study uses qualitative data that is research that uses observations, interviews, and document reviews. [11] The data used are cigarette tax revenue data that is managed by the Regional Revenue Agency (Bapenda) of Banten Province in 2017-2018, expenditure data for public health efforts in Banten province managed by the Banten Provincial Health Office in 2017-2018, and the results of interviews.

The analysis of data covers: The level of effectiveness in achieving cigarette tax collection managed by the Banten Provincial Regional Revenue Service in 2017-2018, Tax contribution from cigarette tax revenue allocated to public health efforts in Banten Province 2017-2018 and what efforts have been made by the Banten Provincial Health Office in propagating the effects of smoking.

Result and Discussion

Regional Tax is a tax collected by the regional government; its management is carried out by the Regional Service Office which is under the supervision of each regional government. [12] Regional tax is mandatory contributions made by the region to individuals or entities without a

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balanced compensation, which can be imposed based on applicable laws and regulations, which are used to finance regional government operations and regional development. [13]

Therefore, regional tax is a tax that is determined by the regional government with regional regulations (*perda*) whose authority is imposed by the regional government and the results are used to finance regional government expenditures in carrying out governance and development in the regions. Regional taxes are an important source of regional income to finance governance and regional development. [14]

Cigarettes are a type of local tax regulated in law number 28 of 2009, the cigarette tax is a levy on cigarette excise levied by the central government. Cigarette excise tax in Indonesia is levied according to Law Number 11 of 1995 concerning excise as amended by Law Number 39 of 2007. What is meant by excise is State levies imposed on certain goods which have the characteristics or characteristics specified in the law statutory duties which classified as Consumption needs to be controlled, the circulation needs to be monitored the use can have a negative impact on society or the environment, and the use needs to impose State levies for justice and balan [15].

Various types of levies on cigarettes in Indonesia to date, are: (a) Excise, (b) Value Added Tax and (c) Cigarette Tax [16]. Excise is one of the fiscal instruments that have quite an important position as a means of collecting state revenue. Besides that, excise also has a function as a control that aims to limit the consumption of goods that are considered to have a negative impact. Historically, excise tax in Indonesia has been collected since the days of the Dutch colonial government around 1886. This is not so surprising, because the people of Holland (part of the Netherlands) were the first to develop tax levies in the form of modern tax levies administered by local authorities around the 17th century. Then the British followed by setting rules on levies' official excise in the form of legislation in 1643 in order to increase government revenue. The United States government imposed the first tax levies on distilled spirits in 1791. [17]

1. The level of effectiveness in achieving cigarette tax collection managed by the Banten Provincial Regional Revenue Service in 2017

The Analysis of the effectiveness of the level of achievement of cigarette tax collection managed by the Banten Provincial Regional Revenue Service in 2017, following an analysis of the presentation:

$$\begin{aligned}\text{The effectiveness of cigarette tax} &= \frac{\text{Cigarette tax revenue realization}}{\text{Cigarette tax revenue target}} \times 100\% \\ \text{The effectiveness of cigarette tax} &= \frac{\text{Rp.581.339.643.887}}{\text{Rp.715.667.000.000}} \times 100\% \\ &= 81\% \\ &= \text{Effective Enough}\end{aligned}$$

Based on the 2016-2018 cigarette tax revenue realization data managed by the Regional Revenue Agency, 2017 is the year in which cigarette tax revenue realization is less than the cigarette tax revenue target. This can be seen in table 7 with a tax revenue target of Rp.715,667,000,000 and the realization was Rp.581,339,643,887, based on an analysis of the effectiveness of the level of achievement of cigarette tax levies managed by the Banten Province Regional Revenue Office in 2017 was 81%. This states that the achievement of cigarette tax collection is not as targeted. According to the Minister of Home Affairs No.690.900-327.1996 (in dwindra: 2008), the effectiveness level of 81% is in the category of quite effective.

2. The level of effectiveness in achieving cigarette tax collection managed by the Banten Provincial Regional Revenue Service in 2018

The Analysis of the effectiveness of the level of achievement of cigarette tax collection managed by the Banten Provincial Regional Revenue Service in 2017, following an analysis of the presentation:

$$\begin{aligned} \text{The effectiveness of cigarette tax} &= \frac{\text{Cigarette tax revenue realization}}{\text{Cigarette tax revenue target}} \times 100\% \\ \text{The effectiveness of cigarette tax} &= \frac{\text{Rp.576.086.398.623}}{\text{Rp.667.783.080.000}} \times 100\% \\ &= 84\% \\ &= \text{Effective Enough} \end{aligned}$$

Based on the data realization of cigarette tax revenue in 2016-2018 managed by the Regional Revenue Agency, in 2018 is the year in which cigarette tax revenue realization is less than the cigarette tax revenue target this can be seen in table 7 with a tax revenue target of Rp.667,783,080,000 and the realization is Rp.576,086,398,622, based on an analysis of the effectiveness of the level of achievement of cigarette tax collection managed by the Banten Provincial Regional Revenue Service in 2018 is 84%. This states that the achievement of cigarette tax collection is not as targeted. According to the Minister of Home Affairs No.690.900-327.1996 (in dwindra: 2008), the effectiveness level of 84% is in the category of quite effective.

Tabel 1
The Effectiveness of Cigarette Tax in 2017-2018

NO	YEA R	TARGET	REALIZATION	LEVEL EFFECTIVENE SS	CRITERI A
1	2017	Rp715.667.000. 000	Rp581.339.643. 887	81%	Effective enough
2	2018	Rp667.783.080. 000	Rp576.086.398. 626	84%	Effective enough
Average				83%	Effective enough

Source: Banten Province Regional Revenue Agency

On average in 2017-2018 the level of effectiveness which is 83% categorized into the category is quite effective. This means that the level of achievement of cigarette tax collection managed by the Banten Province Regional Revenue Agency in 2017-2018 is quite effective.

Based on the analysis of effectiveness in 2017-2018, it has increased every year, while the realization rate from year to year has decreased from the target set by the Banten Provincial Regional Revenue Agency.

3. The Analysis of Tax Contribution of Cigarette Tax Revenues allocated to Public Health Efforts in Banten Province 2017-2018

Analysis of tax contributions from cigarette tax revenues allocated to public health efforts in Banten Province managed by the Banten Province Regional Revenue Service and in collaboration with the Banten, Provincial Health Service can be seen from the level of cigarette tax contribution by comparing the expenditure of the Banten Provincial Health Office expenditure and Earmarking tax. The following is an analysis of the tax contribution from cigarette tax revenues allocated to public health efforts in Banten Province in 2017-2018:

In 2017, Analysis of tax contributions from cigarette tax revenues allocated to public health efforts in Banten Province. Following the analysis of the contribution percentage:

$$\begin{aligned} \text{tax sharing funds} &= \\ &\text{provincial revenue sharing funds} \times \text{total cigarette tax receipts} \\ \text{Cigarette Tax Sharing Fund} &= 30\% \times \text{Rp.581.339.643.887} \\ &= \text{Rp.174.401.893.166} \\ \text{Earmeking Tax} &= \text{Rate} \times \text{Cigarette Tax Sharing Fund} \end{aligned}$$

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$$\begin{aligned}
 &= 50\% \times \text{Rp.}174.401.893.166 \\
 &= \text{Rp.}87.200.946.583 \\
 \text{cigarette tax contribution} &= \frac{\text{health expenditure}}{\text{Earmarking Tax}} \times 100\% \\
 \text{cigarette tax contribution} &= \frac{\text{Rp.}53.231.083.269}{\text{Rp.}87.200.946.583} \times 100\% \\
 &= 61\% \text{ (Very Good)}
 \end{aligned}$$

Based on **earmarking** calculation shows that the amount of expenditure for expenditure in terms of public health expenditure in 2017 is worth Rp.53,231,083,269 with a presentation of a cigarette tax contribution of 61%. Based on the Research and Development Department of the Ministry of Home Affairs and Social Sciences UGM, 1991 (in Handoko: 2013) the criteria for 61% contribution were included in the very good category, while the Earmarking tax fund was worth Rp.87,200,946,583.

As such, the 2017 Provincial Health Office Expenditure for the public health effort is 61% of the total earmarking tax allocation. For this reason, the comparison between the allocation of cigarette tax funds and expenditures made by the Banten provincial health office has not been in accordance with established regulations. Because the Banten Provincial Health Office has not optimally spent using the allocation funds from Banten province's cigarette tax revenue. amounting to Rp.53,231,083,269 or 61% of the total Earmarking tax used for public health efforts in Banten Province from cigarette tax allocation funds amounting to Rp.87,200,946,583 or 50% of the total cigarette tax receipts for the province.

On the other hand, Analysis of tax contributions from cigarette tax revenues allocated to public health efforts in Banten Province in 2018. Following the analysis of the contribution percentage:

$$\begin{aligned}
 &\text{tax sharing funds} = \\
 &\quad \text{provincial revenue sharing funds} \times \text{total cigarette tax receipts} \\
 \text{Cigarette Tax Sharing Fund} &= 30\% \times \text{Rp.}576.086.398.626 \\
 &= \text{Rp.}172.825.919.588 \\
 \text{Earmeking Tax} &= \text{Rate} \times \text{Cigarette Tax Sharing Fund} \\
 &= 50\% \times \text{Rp.}172.825.919.588 \\
 &= \text{Rp.}86.412.959.794 \\
 \text{cigarette tax contribution} &= \frac{\text{health expenditure}}{\text{Earmarking Tax}} \times 100\% \\
 \text{cigarette tax contribution} &= \frac{\text{Rp.}70.376.331.229}{\text{Rp.}86.412.959.749} \times 100\% \\
 &= 81\% \text{ (Very Good)}
 \end{aligned}$$

Based on **earmarking** calculation shows that the amount of expenditure for expenditure in terms of public health expenditure in 2018 is worth Rp.70.376.331.229 with a presentation of a cigarette tax contribution of 81%. Based on the Research and Development Department of the Ministry of Home Affairs and Social Sciences UGM, 1991 (in Handoko: 2013) the criteria for 81% contribution were included in the very good category, while the Earmarking tax fund was worth Rp.86.412.959.749.

Thus, the expenditure of the Banten Provincial Health Office in 2018 for public health efforts was 81% of the total earmarking tax fund allocation. For this reason, the comparison between the allocation of cigarette tax funds and expenditure made by the Banten Provincial Health Office does not comply with established regulations. Because the Banten Provincial Health Office has not optimally spent using allocation funds from the Banten province's cigarette tax revenue, amounting

to Rp.70,376,331,229 or 81% of the total Earmarking tax used for public health efforts in the Province of Banten from the cigarette tax allocation fund of Rp. 86,412,959,794 or 50% of the total cigarette tax revenue for the province.

On average in 2017-2018 the contribution rate of 71% is categorized as very good. But the Banten Provincial Health Service has not reached 100% of the total earmarking tax, meaning that the cigarette tax allocation fund allocated by the Banten Provincial Regional Revenue Agency to the Banten Provincial Health Office has not been allocated to the maximum public health efforts of the Banten Province.

4. Analysis of Efforts that Have Been Done by Banten Provincial Health Office in Propagating the Impact of Cigarettes in 2017-2018

Based on the results of interviews conducted on Monday, April 29, 2019 at the Banten Provincial Health Office. There are several efforts that have been made by the Banten Provincial Health Office in propagating the impact of smoking on the people of Banten. The efforts that have been made are as follows:

a. Formation of a non-smoking area (KTR)

Based on research by Damayanti Rante Tambing (2017) states that areas without cigarettes or abbreviated (KTR), are rooms or areas that are declared prohibited for smoking activities or activities to produce, sell, advertise and promote tobacco products. The following results of interviews conducted at the Banten Provincial Health Office on Monday, April 29, 2019, are as follows:

"There are some hopes that the government, especially the Banten Province government, must actually try to control cigarette consumption and propagate the impact of smoking on society, namely strict regulations for smokers. Because smoking is not only a danger for active smokers but also for passive smokers. Expected in public places such as malls, government offices provided a special place for active smokers. In Banten the non-smoking area program (KTR) has not run thoroughly yet, there are only a few cities that have implemented the non-smoking area program (KTR) " [7]

From the results of the interview above, we can find out the efforts that have been made by the Banten Provincial Health Office, namely implementing a no-smoking area program (KTR). With this program, passive smokers will not feel disadvantaged and active smokers will no longer be prohibited from consuming cigarettes, with this no-smoking area (KTR) expected to reduce cigarette consumers because smokers cannot smoke-free and there is a punishment from the authorities. Although this program has not been maximally carried out by Banten Province.

b. Holding socialization about the dangers of smoking

By providing socialization to the public about the dangers of smoking it is hoped that the public will be able to obtain information about the dangers of smoking and its impact on life. So with the information on the dangers of smoking the people of Banten Province can reduce their cigarette consumption. The following are the results of interviews conducted at the Banten Provincial Health Office on Monday, April 29, 2019:

"Usually we do socialization about the dangers of smoking to children, especially adolescents through the health department in each city and district"

From the results of the interview above we can find out the efforts made by the Banten Provincial Health Office, namely the socialization of the dangers of smoking, with the socialization of the dangers of smoking, especially among adolescents and children, it is expected that information

about the dangers of smoking to health can make science that will be a benchmark and serve as a piece of information to control yourself so as not to consume cigarettes.

c. Conducting counseling for the community

By providing counseling to the community can provide information, consultation, and guidance on the dangers of smoking to our health. The following are the results of interviews conducted at the Banten Provincial Health Office on Monday, April 29, 2019:

"We also do counseling by collaborating with members of the scout, because the scout has a wide network, usually we collaborate with Saka Bakti Husada"

From the results of the interview above, we can find out the efforts made by the Banten Provincial Health Office, namely conducting public outreach, this was done by the Banten Provincial Health Office in collaboration with the scouting organization, namely through Saka Bakti Husada, this was considered effective because Scout organizations have an extensive network, and are expected to reduce cigarette consumers in Banten Province.

Conclusion

Based on the gaining data of tax contribution of cigarette during the period of 2017 to 2018, we can sum up that the average percentage reach 71% which categorized as very contributing. The effort of sharing health profit has been conducted by Banten government province. And hopefully these efforts will growing better by adding several public health staff in every public place such puskesmas and it's larger.

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