

A STRATEGY FOR STRENGTHENING LOCAL TAXING POWER: CASE STUDY OF JOMBANG DISTRICT

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ABSTRACT

This research aims to find strategies for strengthening local taxing power in local governments. Using a case study approach, the research took the Jombang regional government as the object of study, which has a regional tax ratio of 0.6%, far below the 3% target set by the Ministry of Finance. Content analysis of research data was carried out to identify Strengths, Weaknesses, Opportunities, and Threats aspects in strategy formulation using SWOT analysis. The research results show that the recommended strategy is in quadrant I, namely the Strengths-Opportunities (S-O) combination, which means aggressive-proactive. S-O strategy means utilizing strengths/advantages to take and exploit existing opportunities. Operational steps that can be taken include (1) intensification and extensification; (2) adding tax payment channels; (3) integration/data exchange with other government agencies; (4) intensification of law enforcement cooperation; (5) strengthening regional tax regulations; and (6) improving the quality of human resources.

Keywords: Local Taxing Power, Tax Ratio, Local Tax Ratio, SWOT Analysis, Regional Taxes

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