

Evaluation of the Implementation of Parking Tax Management in DKI Jakarta Province for the 2022 – 2024 Period

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Abstract

DKI Jakarta as a national economic center has potential off-street parking markings, but in managing parking taxes with an online system, the output is less than optimal in achieving the objectives of implementing parking tax policies. This study aims to evaluate the implementation of parking tax management in DKI Jakarta in 2022-2024. The method used is descriptive analysis with a post-positivist paradigm based on secondary data. The results of the study show that the realization of parking tax revenues against the set target has a very effective ratio, but the role of parking taxes is very poor in contributing to regional taxes, which indicates that the implementation of parking tax collection with an online system is less efficient. The output achieved has an increasing potential loss seen in 2024 higher than in 2023. The implementation of the parking tax policy applied through an online system is recommended to be evaluated by the DKI Jakarta Provincial Revenue Agency regarding the examination of parking tax objects and tax collection from tax payers that are less than optimal.

Kata-Kunci: Policy Evaluation, Implementation, Parking Tax

INTRODUCTION

Parking tax is a tax imposed on the operation of parking spaces outside the road body managed by Individuals and Entities as parking taxpayers who collect payments to consumers as parking tax subjects who use parking spaces (Mahmudi, 2019; Aziz, 2015; Puspitasari, et.al, 2016, Abuyamin, 2018). Parking tax is a type of regional tax based on the provisions of Law No.1/2022 by using the term Certain Goods and Services Tax on Parking Services which stipulates that the basis for the imposition of the tax is the amount of payment to the provider or operator of parking lots and/or the service provider to park vehicles at a charged rate of ten percent.

One of the potential parking tax revenues for regional tax revenues in Indonesia is derived from the increasing number of motor vehicles, as released by the Central Statistics Agency it is known that in 2023, East Java Province ranks highest with a total of 24,023,666 units of motor vehicles, compared to DKI Jakarta Province of 22,907,080 units of motor vehicles. From the number of motor vehicle units, it can be known that parking tax objects in East Java Province in 2024 will amount to 2,797 parking tax objects, while in DKI Jakarta Province there will be 2,762 parking tax objects. Although East Java Province has a higher number of motor vehicles and parking tax objects compared to DKI Jakarta Province, in the realization of parking tax revenue, DKI Jakarta Province is higher than East Java Province, as shown in the following table.

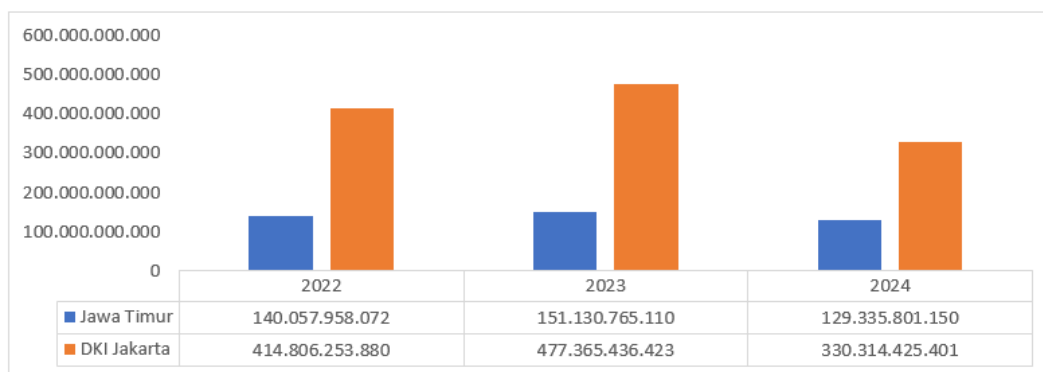


Figure 1. Realization of Parking Tax Revenue in East Java and DKI Jakarta in 2020-2024
 Source: Statistics of the Ministry of Finance Regional Tax Revenue and Regional Levies in 2024, processed by Researchers 2025

Table 1 shows that the realization of parking tax revenue in 2022 in DKI Jakarta is 33.76% higher than East Java, in 2023 the realization of parking tax revenue in DKI Jakarta is higher by 31.65% compared to East Java, then in 2024 the realization of parking tax revenue in DKI Jakarta is higher by 39.15% compared to East Java. The driving factor for the high realization of parking tax revenue in DKI Jakarta is because the city of Jakarta as the center of the national economy with the development of business development in the fields of restaurants, entertainment, hotels and parking lots is a source of parking tax revenue for local revenue (Wiajaya & Ngadiman, 2019). The parking tax is also a relevant source of revenue for financing development and public services in DKI Jakarta (Laila, et.al, 2024).

On the other hand, the collection of parking taxes in various regions in Indonesia from several empirical studies still shows the discovery of various obstacles, Wahyudin (2024) revealed that obstacles related to updating the parking tax database have not been carried out regularly and supervision, inspection and collection by the fiscal authorities have not been optimal. Ode (2023) revealed that in the collection of parking taxes, it is still necessary to recalculate the set targets to match the real potential they have. Viqria (2023) revealed that the implementation of the parking tax revenue system using a self-assessment system in the internal control system needs to be checked between the general cash book and the revenue/revenue ledger from parking tax collection.

Judging from the implementation of parking tax management in DKI Jakarta which is based on the provisions of Regional Regulation No. 1/2024 regulating regional taxes and levies, as well as the provisions of Governor's Regulation No. 2/2022 which regulates the electronic reporting of business transactions, especially for Parking Taxpayers, as data released by the DKI Jakarta Bapenda is known to determine the targets and realization of parking tax revenues in DKI Jakarta in 2022-2024, shown in the following table.

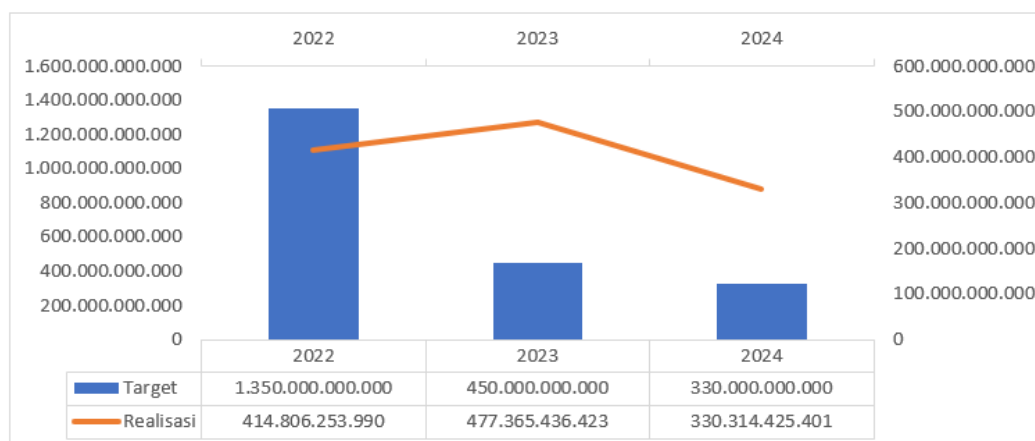


Figure 2. Targets and Realization of Parking Tax Revenue in DKI Jakarta in 2022-2024

Source: DKI Jakarta Bapenda processed by Researchers, 2025.

Table 2 shows that the realization of parking tax revenue in 2022 only reached 30.73% of the set target. The non-achievement of revenue realization of the target set in 2022 was due to the change in the parking tax rate from twenty percent to ten percent. Then, the realization of parking tax revenue in 2023 is higher than the realization of revenue in 2024 in line with the adjustment of the target due to the change in the parking tax rate set in that year.

In the implementation of parking tax management in DKI Jakarta from several empirical studies, it is known that parking tax collection by implementing an online system according to Wulandari & Solomon (2021) has not significantly assisted tax officers in supervising compliance with parking taxpayers so that the obligation to report business transactions online is considered not optimally applied for all parking taxpayers due to the unpreparedness of taxpayers and the support of online devices. In the implementation of the parking tax revenue supervision system by the DKI Jakarta Bapenda, Estiningsih (2020) assessed that it was not effective because tax revenue was not achieved with the set targets. Wijaya & Ngadiman, (2019) revealed that the contribution of parking tax to the original revenue of the DKI Jakarta region is in the category of very low compared to the contribution of entertainment tax revenue in the highest category.

Based on the 2022 Jakarta Provincial Regional Financial Report (Audited), it is known that there are still parking taxpayers who do not comply to carry out their obligations, there are parking tax objects that have not been confirmed, there are still motorized vehicles that have not used parking lots, people tend to choose to use public and online transportation.

Policy evaluation according to Anderson cited by Winarno (2016) is an activity related to policy assessment that includes substance, implementation and impact. Policy evaluation is seen as a functional activity. This means that policy evaluation is not only carried out in the final year but also to the entire policy process. Therefore, an evaluation of the implementation of parking tax management in DKI Jakarta needs to be carried out to assess the changes in the imposition of parking tax rates since the enactment of Regional Regulation Number 1 of 2024 concerning Regional Taxes and Regional Levies which have an impact on changes in the determination of targets achieved from parking tax collection. In addition, an evaluation of the implementation of parking tax management in DKI Jakarta is needed to assess the efforts made by the DKI Jakarta Provincial Government in implementing supervision of parking taxpayer transactions through an online system based on the provisions of Governor's Regulation Number 2 of 2022 concerning Electronic Reporting of Taxpayer Business Transaction Data.

RESEARCH METHODS

The paradigm in conducting this research uses post-positivism. Creswell (2018) states that post-positivism using a theory is carried out by researchers by collecting data that supports or refutes the theory. To conduct this study, the researcher used an analytical descriptive research method. The analytical descriptive research method according to Creswell (2018) is a method that functions to describe or give an overview of the object being studied through data that has been collected as it is without conducting analysis and making conclusions that are applicable to the public. The data source used is secondary data obtained from literature studies.

The paradigm of post-positivism using an analytical descriptive method sourced from secondary data is very relevant used by the researcher with the aim of analyzing the evaluation of the implementation of parking tax management in DKI Jakarta Province using data published by the DKI Jakarta Provincial Regional Tax Management Agency as well as journals, articles that have relevance to the topic being studied.

RESULT AND DISCUSSION

Effectiveness of Parking Tax Management in DKI Jakarta

Effectiveness, according to Dunn (2018), is concerned with whether an alternative achieves the expected result (effect), or achieves the purpose of holding an action. Effectiveness usually has to do with the unit of product or its monetary value. The effectiveness of the mask in the management of parking taxes in DKI Jakarta in line with the opinion of Winarno (2016) is related to the achievement of the results obtained from the implementation of parking tax management in DKI Jakarta seen from the period of 2022 to 2024.

To measure the effectiveness of parking tax management in DKI Jakarta as a type of regional tax, an effectiveness ratio is used. Mardiasmo (2019) stated that the effectiveness ratio is shown from the potential of the region during the collection and the acquisition of the target. If it reaches a percentage of more than ninety percent, it is declared effective. This effectiveness shows the ability of local governments to manage and collect regional taxes in accordance with the amount of targeted regional tax revenue. The ratio of regional tax effectiveness is considered effective if the ratio reaches a minimum of 90%. The effectiveness ratio is calculated by comparing the realization of revenue with the set revenue target. The interpretation of such effectiveness ratios is described in the following table.

Table 1. Interpretation of the Parking Tax Effectiveness Ratio

Percentage	The criteria
>100	Highly Effective
90–100	Effective
80–90	Quite Effective
60–80	Less Effective
<60	Ineffective

Source: Prawita & Lutfi (2021) processed by Researcher, 2025.

The effectiveness of parking tax management in DKI Jakarta in 2022 – 2024 is measured using the following formula.

$$Efektivitas\ pajak\ parkir = \frac{Realisasi\ penerimaan\ pajak\ parkir}{Target\ penerimaan\ pajak\ parkir} \times 100\%$$

The measurement of the level of effectiveness of parking tax management from the formula mentioned above can be described as follows.

- 1) The implementation of parking tax management in DKI Jakarta in 2022, from the target set in the parking tax collection of Rp. 1,350,000,000,000,- the realization of parking tax revenue of Rp. 414,806,253,990,- so that the level of effectiveness can be measured, as follows.

$$\frac{Rp. 1.350.000.000.000}{Rp. 414.806.253.990} \times 100\% = 30,73\%$$

Based on the results of the calculation of the effectiveness ratio, the implementation of parking tax management by the DKI Jakarta Bapenda in 2022 is interpreted as ineffective. The ineffectiveness is caused by the determination of the parking tax target in 2022 using the imposition of a tariff of 20%, then since the enactment of Law No. 1/2022 and Jakarta Regional Regulation No. 1/2024, there has been a change in the imposition of the tariff to 10% so that the realization of parking tax revenue cannot reach the previously set target.

- 2) The implementation of parking tax management in DKI Jakarta in 2023, from the target set in the collection of parking tax of Rp. 450,000,000,000,- the realization of parking tax revenue of Rp. 477,365,436,423,- is obtained, so that the level of effectiveness can be measured, as follows.

$$\frac{Rp. 450.000.000.000}{Rp. 477.365.436.423} \times 100\% = 106,08\%$$

Based on the results of the calculation of the effectiveness ratio, the implementation of parking tax management by the DKI Jakarta Bapenda in 2023 is interpreted into the category of very effective with the realization of >100%, indicating that the realization of parking tax revenue in 2023 can exceed the target set by the DKI Jakarta Bapenda.

- 3) The implementation of parking tax management in DKI Jakarta in 2024, from the target set in the collection of parking tax of Rp. 330,000,000,000,- the realization of parking tax revenue of Rp. 330,314,425,401,- is obtained, so that the level of effectiveness can be measured, as follows.

$$\frac{Rp. 330.000.000.000}{Rp. 330.314.425.401} \times 100\% = 100,09\%$$

Based on the results of the calculation of the effectiveness ratio, the implementation of parking tax management by the DKI Jakarta Bapenda in 2024 is interpreted into a very effective category with the realization of >100%, indicating that the realization of parking tax revenue in 2024 can exceed the target set by the DKI Jakarta Bapenda.

If you look more deeply, there are problems with the implementation of parking tax management in DKI Jakarta, seen in 2022 with the realization not reaching the target due to a change in the tariff imposed from 20% to 10%. Then when compared in 2023 with the realization of more than the set target, but in 2024 there will be a decrease in the determination of targets and the realization of parking tax revenues, so it is necessary to measure the value of the contribution of parking taxes to regional taxes in DKI Jakarta.

Contribution, according to Mahmudi (2016), is a means to find out the extent of the role of regional taxes in contributing to the receipt of local original income. Contribution is measured by comparing the realization of regional tax revenue with PAD. The higher the percentage means that

the tax has a high role in the PAD and vice versa, the lower percentage means a lower tax role in contributing to the PAD.

In the context of this study, the contribution is measured from the realization of parking tax revenue to regional taxes in DKI Jakarta. The realization of parking tax and regional tax revenues in DKI Jakarta in 2022-2024 is shown in the following table.

Table 2. Realization of Parking Tax and Regional Tax Revenue in DKI Jakarta in 2022-2024

Year	Realization of Revenue	
	Parking Tax	Regional Taxes
2022	414.806.253.990	40.273.000.000.000
2023	477.365.436.423	43.523.591.087.437
2024	330.314.425.401	44.460.000.000.000

Source: DKI Jakarta Bapenda processed by Researchers, 2025.

Table 4 shows the realization of parking tax revenue and regional taxes in DKI Jakarta in 2022-2024 which can be used to measure the contribution of parking taxes to regional taxes in DKI Jakarta Province using the following formula.

$$Kontribusi = \frac{\text{Realisasi penerimaan pajak parkir}}{\text{Target penerimaan pajak daerah}} \times 100\%$$

To interpret the results of the contribution measurement, the criteria shown in the following table are used.

Table 3. Contribution Measurement Criteria

Value (%)	Criterion
0% - 10%	Very Less
> 10%-20%	Less
> 20% - 30%	Keep
> 30% - 40%	Pretty Good
> 40% - 50%	Good
> 50%	Excellent

Source: Prawita & Lutfi (2021) processed by Researcher, 2025.

The measurement of the contribution of parking taxes to regional taxes in DKI Jakarta Province in 2022 – 2024 can be described as follows.

- 1) The contribution of parking tax to regional taxes in DKI Jakarta in 2022 is calculated from the realization of parking tax revenue of Rp. 414,806,253,990,- compared to the realization of regional tax revenue of Rp. 40,273,000,000,000,- so that the contribution value can be obtained as follows.

$$\frac{Rp. 414.806.253.990}{Rp. 40.273.000.000.000} \times 100\% = 1,02\%$$

Based on the results of the contribution calculation, the implementation of parking tax management by the DKI Jakarta Bapenda in 2022 is interpreted into the parking tax category having a very insufficient role because the contribution value is 1.02% to regional taxes in DKI Jakarta.

- 2) The contribution of parking tax to regional taxes in DKI Jakarta in 2023 is calculated from the realization of parking tax revenue of Rp. 477,365,436,423,- compared to the realization of regional tax revenue of Rp. 43,523,591,087,437,- so that the contribution value can be obtained as follows.

$$\frac{Rp. 477.365.436.423}{Rp. 43.523.591.087.437} \times 100\% = 1,09\%$$

Based on the results of the contribution calculation, the implementation of parking tax management by the DKI Jakarta Bapenda in 2023 is interpreted into the category of parking taxes having a very insufficient role because the contribution value is 1.09% to regional taxes in DKI Jakarta.

- 3) The contribution of parking tax to regional taxes in DKI Jakarta in 2024 is calculated from the realization of parking tax revenue of Rp. 330,314,425,401,- compared to the realization of regional tax revenue of Rp. 44,460,000,000,000,- so that the contribution value can be obtained as follows.

$$\frac{Rp. 330.314.425.401}{Rp. 44.460.000.000.000} \times 100\% = 0,74\%$$

Based on the results of the contribution calculation, the implementation of parking tax management by the DKI Jakarta Bapenda in 2024 is interpreted into the category of parking taxes having a very insufficient role because the contribution value is 0.74% to regional taxes in DKI Jakarta

Based on the measurement of the effectiveness ratio and the calculation of the contribution value, the implementation of parking tax management in DKI Jakarta is considered less effective because it is seen that in 2022 with the realization of it did not reach the target due to a change in the tariff imposed from 20% to 10%. Then when compared in 2023 with the realization of more than the set target, but in 2024 there will be a decrease in the determination of targets and the realization of parking tax revenues with the value of parking tax contributions to regional taxes, including the Very Insufficient category, which indicates that parking taxes have a low role in regional tax revenues in DKI Jakarta. Therefore, it is necessary to conduct an evaluation, especially related to the tax potential of parking tax objects that have not been confirmed to be confirmed as parking tax objects as a source of income that can increase the realization of parking tax revenues in DKI Jakarta.

Efficiency of Parking Tax Management in DKI Jakarta

Efficiency according to Dunn (2018) is related to the amount of effort required to produce a certain level of effectiveness. The efficiency referred to in the management of parking taxes in DKI Jakarta is in line with the opinion of Winarno (2016) is related to the extent to which parking tax management using electronic systems in achieving the results obtained from the targets set in the collection of parking taxes in DKI Jakarta seen from the period of 2022 to 2024.

Implementation of parking tax management in DKI Jakarta by implementing an online system based on the provisions of Governor's Regulation Number 2 of 2022 concerning Electronic Reporting of Taxpayer Business Transaction Data where Taxpayers are given the trust to calculate, pay, and report the taxes payable themselves using an online system, Parking Taxpayers report payment transaction data made by tax subjects to Taxpayers for on-site services The implementation of off-street parking includes payment for tickets/tickets/smart cards, payment for the use of parking space units for valet services, or subscription payments in the form of stickers or smart cards or the like. The online data reporting system is carried out using a business transaction data recording tool or system that records every payment transaction on the system owned by the parking taxpayer during the tax period. The tool will record the results of receipt of the amount of payment (turnover) of the parking taxpayer's business on a daily basis and the amount of tax owed. Then, the parking taxpayer

deposits the turnover into the taxpayer's account within 1 (one) day after the end of the payment transaction by the tax subject.

Payment of the outstanding Parking Tax is made through a debit transfer order from the Taxpayer's account to the designated bank account no later than the 15th of the following month using the e-SPPD (Electronic Regional Tax Settlement Letter) form. Subsequently, Waji bPajak reports the Parking Tax payable during the tax period using e-SPTPD (Electronic Regional Tax Notification Letter) no later than every 20th of the following month.

The existence of a daily parking taxpayer's business and the amount of tax owed reflect the potential for parking tax revenue. Based on the Decree of the Head of the DKI Jakarta Bapenda Number 455 of 2017, there is a determination of the formulation of the calculation of the potential and target of regional tax revenues with the formula for calculating the potential parking tax formulated as follows.

$$\text{Potential Parking Tax} = \text{Potential Turnover Cars+Motorcycles} \times \text{Parking Tax Rate}$$

$$= (A \times W \times C \times D \times E \times F) \text{ Car+Motorcycle} \times 10\%$$

Information:

- A = Number of parking markings
- B = Parking rates
- C = Accrual Rate
- D = Hours of operation
- E = Turn Over
- F = Number of operational days in 1 year

Based on data from the DKI Jakarta Bapenda, it is known that the number of off-street parking markings in five areas of DKI Jakarta Province in 2022 will amount to 845,776 parking marks, in 2023 there will be 954,887 parking marks, and in 2024 there will be 983,452 parking marks. The amount of parking service rates is based on the Jakarta Governor's Regulation Number 31 of 2017 to calculate the potential Parking Tax using the assumption that the car tariff is Rp. 5,000,- for the first hour, and Rp. 5,000,- for the next hour. The motorcycle fare is charged Rp. 2,000,- for the first hour and Rp. 2,000,- for the next hour. The occupancy rate used is 65%, the average vehicle Turn Over is 2 times for cars and 3 times for motorcycles so that the potential parking tax in DKI Jakarta in 2022 – 2024 can be calculated as shown in the following table.

Table 4. Calculation of Parking Tax Potential in DKI Jakarta in 2022-2024

Year	Potensi Turnover	Parking Tax Rates	Potential Parking Tax
2022	6.265.999.564.335	10%	626.599.956.433
2023	6.843.296.769.250	10%	684.329.676.925
2024	7.374.487.450.879	10%	737.448.745.087

Source: Data processed by Researchers, 2025

From the calculation of the potential parking tax in DKI Jakarta in 2022-2024 in table 6 above, then compared to the target and realization of parking tax revenue in DKI Jakarta in that year, it can show whether or not there is a potential loss in parking tax revenue, shown in the following table.

Table 5. Potential Loss of Parking Tax Revenue in DKI Jakarta in 2022-2024

Year	Target	Realization	Potential Parking Tax	Potential Loss
2022	1.350.000.000.000	414.806.253.990	626.599.956.433	211.793.702.443
2023	450.000.000.000	477.365.436.423	684.329.676.925	206.964.240.502

2024	330.000.000.000	330.314.425.401	737.448.745.087	407.134.319.686
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Source: Data processed by Researchers, 2025

Table 7 shows the efforts to manage parking taxes through the online system implemented by the DKI Jakarta Bapenda seen in 2022 from the potential parking tax of Rp. 626, 599, 956, 433,- with the realization of Rp. 414 ,806,253, 990,- showing a potential loss in parking tax revenue of Rp. 211, 793, 702, 443,-. In 2023, from the potential parking tax of Rp. 684,329,676,925,- with the realization of Rp. 477, 365, 436, 423,- indicating a potential loss in parking tax revenue of Rp. 206,964,240,502,- . In 2024, from the potential parking tax of Rp. 737,448,745,087,- with the realization of Rp. 330,314,425,401,- indicating a potential loss in parking tax revenue of Rp. 407,134,319,686,-.

Based on the results of these calculations, the implementation of parking tax management that has been pursued by means of online system payment in DKI Jakarta is considered less efficient because there is an increasing potential loss seen from 2022 a potential loss of 33.80% of the potential that should be parking tax revenue, in 2023 a potential loss of 30.24% of the potential that should be parking tax revenue In 2024 a potential loss of 55.20% from the potential that should be parking tax revenue

Accuracy of Parking Tax Management in DKI Jakarta

Accuracy, according to Dunn (2018), refers to the value or price of the program's goals and the strength of the assumptions underlying these goals. The accuracy referred to in the management of parking taxes in DKI Jakarta is in line with the opinion of Winarno (2016) is related to the extent of the implementation of parking tax management by focusing on the output in achieving the policy goals set in the collection of parking taxes in DKI Jakarta seen from the period of 2022 to 2024.

The accuracy of parking tax management in DKI Jakarta is seen from the output achieved by taking into account the ratio of effectiveness, contribution value and potential loss from the implementation of parking tax management based on the provisions of Regional Regulation No. 1 of 2024 and based on the provisions of Governor's Regulation No. 2 of 2022 which is implemented through the online system in the output shown in the following table.

Table 6. Output of Parking Tax Management in DKI Jakarta in 2022-2024

	Target	Realization	Effectiveness Ratio	Contribution Value	Potential Loss
2022	1.350.000.000.000	414.806.253.990	30,73%	1,02%	33,80%
2023	450.000.000.000	477.365.436.423	106,08%	1,09%	30,24%
2024	330.000.000.000	330.314.425.401	100,09%	0,74%	55,20%

Source: Data processed by Researchers, 2025

Table 8 shows the output achieved from the implementation of parking tax management in DKI Jakarta in 2022-2024, there is an increase in the effectiveness ratio of the realization of parking tax revenue to the set target, but the role of parking taxes is very less to contribute to regional taxes because there is an increased potential loss seen in 2024 higher than in 2023.

Based on the assessment of the output achieved from the implementation of parking tax management in DKI Jakarta in 2022-2024, it can be assessed that the implementation of the parking tax collection policy in DKI Jakarta by implementing an online system is inappropriate because the

examination of parking tax objects and fiscal collection to parking taxpayers is not optimal, causing potential losses in parking tax receipts in DKI Jakarta.

CONCLUSION

The evaluation of the implementation of parking tax management in DKI Jakarta Province in 2022-2024 is considered very effective, but the role of parking taxes has not contributed optimally to regional tax revenues because potential losses from the realization of parking tax revenues are found so that the implementation of parking tax policies implemented through the online system is recommended to be evaluated by the DKI Jakarta Provincial Regional Revenue Agency related to the inspection of objects Parking tax and fiscal collection to parking taxpayers that are less than optimal from the output achieved, there is an increased potential loss seen in 2024 as higher than in 2023.

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