

Research Article

Parking Tax Management Evaluation in DKI Jakarta Province during 2022-2024

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ABSTRACT

DKI Jakarta, as a national economic center, has potential off-street parking markings. Still, 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.

Keywords: Policy Evaluation; Implementation; Parking Tax

1. INTRODUCTION

Parking tax is a levy imposed on the operation of parking spaces located outside public roads, managed by individuals or entities as parking taxpayers who charge fees to consumers namely, the users of these parking facilities as the taxable subjects (Mahmudi, 2019; Aziz, 2015; Puspitasari et al., 2016; Abuyamin, 2018). Parking tax is categorized as a type of regional tax based on UU Number 1/2022, which refers to it as a Tax on Certain Goods and Services for Parking Services. The tax base is determined by the amount paid to parking facility providers and/or vehicle parking service providers, with a tax rate set at ten percent. Consciously or not, taxes have now become a key component in supporting the overall national financing system. Their dynamic nature allows them to continuously adapt to the changing business patterns in society. As law-abiding citizens, we are obliged to pay taxes in accordance with the applicable rates (Monika & Meilani, 2023). The potential contribution of parking tax to regional tax revenue in Indonesia is partly driven by the increasing number of motor vehicles. According to Statistics Indonesia (BPS), as of 2023, East Java Province recorded the highest number of motor vehicles, totaling 24,023,666 units, followed by DKI Jakarta Province with 22,907,080 units. Based on these figures, the number of parking tax objects in 2024 was 2,797 in East Java and 2,762 in DKI Jakarta. Despite having more motor vehicles and parking tax objects, East Java's actual parking tax revenue realization was lower than that of DKI Jakarta, as shown in the [Table 1](#).

Table 1. Parking Tax Revenue Realization in East Java and DKI Jakarta, 2022–2024

	2022	2023	2024
East Java	140.057.958.072	151.130.765.110	129.335.801.150
DKI Jakarta	414.806.283.880	477.365.436.423	330.314.425.401

Source: Statistics of the Ministry of Finance on Regional Tax and Regional Retribution Revenues, 2024, processed by the researcher, 2025

Table 1 shows that the realization of parking tax revenue in DKI Jakarta in 2022 was 33.76% higher than that of East Java. In 2023, DKI Jakarta's parking tax revenue remained higher by 31.65%, and in 2024, it increased further, surpassing East Java by 39.15%. The driving factor behind the high realization of parking tax revenue in DKI Jakarta is its status as

the national economic center, with the growth of businesses in the restaurant, entertainment, hotel, and parking sectors serving as significant sources of regional original revenue through parking taxes (Wiajaya & Ngadiman, 2019). Parking tax is also considered a relevant source of funding for development and public services in DKI Jakarta (Laila et al., 2024).

On the other hand, parking tax collection in various regions across Indonesia still faces several challenges, as highlighted by empirical studies. Wahyuimadin (2024) revealed that issues persist with the lack of regular updates to the parking tax database, along with suboptimal supervision, audits, and collections by tax officers. Ode (2023) emphasized the need for a reassessment of parking tax targets to better reflect actual potential. Viqria (2023) pointed out that the implementation of the self-assessment system for parking tax collection, as part of internal control systems, requires reconciliation between the general cash book and the revenue ledger from parking tax collections. Based on the perspective of parking tax management implementation in DKI Jakarta, it is guided by Regional Regulation No. 1/2024 concerning regional taxes and retributions, and Governor Regulation No. 2/2022, which governs the electronic reporting of business transactions, particularly for parking taxpayers. According to data released by DKI Jakarta Regional Revenue Agency (Bapenda), the targets and realization of parking tax revenues in DKI Jakarta from 2022 to 2024 are presented in the **Table 2**.

Table 2. Parking Tax Revenue Targets and Realization in DKI Jakarta, 2022–2024

	2022	2023	2024
Target	1.350.000.000.000	450.000.000.000	330.000.000.000
Realization	414.806.253.990	477.365.436.423	330.314.425.401

Source: DKI Jakarta Regional Revenue Agency (Bapenda), processed by the researcher, 2025

Table 2 shows that the realization of parking tax revenue in 2022 only reached 30.73% of the established target. The shortfall in achieving the target in 2022 was due to a change in the parking tax rate, which was reduced from twenty percent to ten percent. Furthermore, the realization of parking tax revenue in 2023 was higher than that in 2024, in line with the target adjustment made following the change in the applicable parking tax rate that year.

In implementing parking tax management in DKI Jakarta, several empirical studies have found that the application of an online system for parking tax collection has not significantly assisted tax officers in monitoring taxpayer compliance. Various challenges are faced by local governments in their efforts to increase regional tax revenue. One of the main obstacles is the low level of taxpayer awareness in settling outstanding regional tax obligations (Zakia et al, 2024). According to Havi et al (2023). The level of taxpayer compliance in general can be influenced by the actions and intentions of individual taxpayers in fulfilling their tax obligations. According to Wulandari & Salomo (2021), the mandatory online reporting of business transactions has not been optimally applied to all parking taxpayers, primarily due to the taxpayers' unpreparedness and inadequate support for online infrastructure. Regarding the oversight system implemented by Bapenda DKI Jakarta, Estiningsih (2020) assessed it as ineffective, as actual parking tax revenue failed to meet the established targets. Wijaya & Ngadiman (2019) noted that the contribution of parking tax to DKI Jakarta's regional original revenue is classified as very low when compared to the entertainment tax, which has the highest contribution.

Based on the 2022 (Audited) Regional Financial Report of DKI Jakarta Province, it was found that some parking taxpayers remained non-compliant in fulfilling their obligations, certain parking tax objects had not yet been officially registered, some vehicles did not utilize designated parking areas, and the public tended to prefer using public or online transportation services. According to Anderson, as cited by Winarno (2016), policy evaluation is an activity involving the assessment of a policy's substance, implementation, and impact. Policy evaluation is viewed as a functional activity, meaning it should not only be conducted at the end of a policy period but throughout the entire policy process. Therefore, an evaluation of the implementation of parking tax management in DKI Jakarta is necessary to assess the impact of the change in tax rates following the enactment of Regional Regulation Number 1 of 2024 on Regional Taxes and Retributions, which led to changes in target determination for parking tax revenue. In addition, the evaluation is essential to assess the efforts undertaken by the DKI Jakarta Provincial Government in enforcing supervision of parking taxpayers' transactions through an online system, as mandated by Governor Regulation Number 2 of 2022 concerning the Electronic Reporting of Business Transaction Data by Taxpayers.

2. RESEARCH METHOD

The paradigm employed in this research is post-positivism. Creswell (2018) states that post-positivism involves the use of theory by researchers who collect data to support or refute that theory. To conduct this research, the researcher adopted a descriptive-analytical method. According to Creswell (2018), the descriptive-analytical method serves to describe or provide

an overview of the research object based on the data collected, without conducting generalizing analysis or drawing universally applicable conclusions. The data source used in this study is secondary data obtained through literature review. The post-positivist paradigm combined with the descriptive-analytical method based on secondary data is highly relevant for the purpose of this study, which is to analyze the evaluation of parking tax management implementation in DKI Jakarta Province. The analysis utilizes data published by Regional Tax Management Agency of DKI Jakarta Province, along with journals and articles relevant to the research topic.

3. RESULTS AND DISCUSSION

3.1 Effectiveness of Parking Tax Management in DKI Jakarta

Effectiveness, according to Dunn (2018), concerns whether an alternative achieves the expected results (outcomes) or reaches the intended objectives of the action. Effectiveness is typically related to the unit product or its monetary value. The effectiveness of parking tax management in DKI Jakarta, as outlined by Winarno (2016), pertains to the achievement of results from the implementation of parking tax management in DKI Jakarta over the period from 2022 to 2024. To measure the effectiveness of parking tax management in DKI Jakarta, which is a type of regional tax, the effectiveness ratio is used. Mardiasmo (2019) states that the effectiveness ratio is shown by the region’s potential during tax collection and its achievement of targets. If the percentage exceeds ninety percent, it is considered effective. This effectiveness indicates the local government’s ability to manage and collect regional taxes in accordance with the targeted regional tax revenue. The effectiveness ratio of regional taxes is considered effective when it reaches at least 90%. The effectiveness ratio is calculated by comparing the actual revenue realization with the established revenue target. The interpretation of this effectiveness ratio is explained in the **Table 3**.

Table 3. Interpretation of Parking Tax Effectiveness Ratio

Presentation	Criteria
>100	Very Effective
90-100	Effective
80-90	Quite Effective
60-80	Less Effective
<60	Ineffective

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

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

$$\text{Parking Tax Effectiveness} = \frac{\text{Realization of Parking Tax Revenue}}{\text{Targeted Parking Tax Revenue}} \times 100\%$$

The measurement of the effectiveness level of parking tax management based on the formula above can be described as follows:

1. The implementation of parking tax management in DKI Jakarta in 2022, based on the established parking tax collection target of IDR 1,350,000,000,000, resulted in a realization of parking tax revenue of IDR 414,806,253,990. Therefore, the effectiveness level can be measured as follows.

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

Based on the effectiveness ratio calculation, the implementation of parking tax management by the DKI Jakarta Regional Revenue Agency (Bapenda) in 2022 is interpreted as falling into the ineffective category. This ineffectiveness was due to the 2022 parking tax target being set using a tax rate of 20%. However, following the enactment of Law No. 1/2022 and Regional Regulation Number 1/2024 of DKI Jakarta, the rate was reduced to 10%, resulting in realization of parking tax revenue failing to meet the previously established target.

2. In the implementation of parking tax management in DKI Jakarta in 2023, the established parking tax collection target was IDR 450,000,000,000, while the realization of parking tax revenue amounted to IDR 477,365,436,423. Therefore, the effectiveness level can be measured as follows.

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

Based on the effectiveness ratio calculation, the implementation of parking tax management by DKI Jakarta Regional Revenue Agency (Bapenda) in 2023 is interpreted as being in the 'highly effective' category, with revenue realization exceeding 100%. This indicates that the realization of parking tax revenue in 2023 surpassed the target set by Bapenda DKI Jakarta.

- In the implementation of parking tax management in DKI Jakarta in 2024, the established parking tax collection target was IDR 330,000,000,000, while the realization of parking tax revenue amounted to IDR 330,314,425,401. Therefore, the effectiveness level can be measured as follows

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

Based on the results of the effectiveness ratio calculation, the implementation of parking tax management by Regional Revenue Agency (Bapenda) of DKI Jakarta in 2024 is interpreted as falling into the "very effective" category, with a realization rate of over 100%. This indicates that the realization of parking tax revenue in 2024 exceeded the target set by Bapenda DKI Jakarta. However, upon closer examination, certain issues in the implementation of parking tax management in DKI Jakarta can be identified. For instance, in 2022, the realization did not meet the target due to a change in the applicable tax rate, which was reduced from 20% to 10%. In contrast, in 2023, the realization exceeded the target. Nevertheless, in 2024, both the target and the realization of parking tax revenue declined. Therefore, it is necessary to assess the contribution of parking tax to regional tax revenue in DKI Jakarta.

According to Mahmudi (2016), contribution serves as a means to determine the extent to which regional taxes contribute to the generation of local own-source revenue (PAD). Contribution is measured by comparing the realization of regional tax revenue with the total PAD. A higher percentage indicates a greater role of taxes in contributing to PAD, and conversely, a lower percentage indicates a smaller role. In the context of this study, the contribution is measured by comparing the realization of parking tax revenue to the overall regional tax revenue in DKI Jakarta. The realization of parking tax revenue and regional tax revenue in DKI Jakarta for the years 2022–2024 is presented in the **Table 4**.

Table 4. Realization of Parking Tax Revenue and Regional Tax Revenue in DKI Jakarta, 2022–2024

Year	Realization Of Acceptance	
	Parking Tax	Regional Tax
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: Bapenda DKI Jakarta, processed by the researcher, 2025.

Table 4 presents the realization of parking tax revenue and regional tax revenue in DKI Jakarta for the years 2022–2024, which can be used to measure the contribution of parking tax to regional tax revenue in DKI Jakarta Province using the following formula.

$$\text{Contribution} = \frac{\text{Realization of Parking Tax Revenue}}{\text{Targeted Local Tax Revenue}} \times 100\%$$

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

Table 5. Contribution Measurement Criteria

Percentage	Criteria
0% - 10%	Very Deficient
> 10%-20%	Deficient
> 20% - 30%	Moderate
> 30% - 40%	Above Average
> 40% - 50%	Good
> 50%	Very Good

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

The measurement of the contribution of parking tax to regional tax revenue in DKI Jakarta Province for the years 2022–2024 can be described as follows:

1. The contribution of parking tax to regional tax revenue in DKI Jakarta in 2022 is calculated by comparing realization of parking tax revenue of IDR 414,806,253,990 to realization of regional tax revenue of IDR 40,273,000,000,000. The contribution value can thus be determined as follows:

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

Based on the results of the contribution calculation, the implementation of parking tax management by Bapenda DKI Jakarta in 2022 is interpreted as falling into the category of "Very Low Role," as the contribution value of parking tax to regional tax revenue in DKI Jakarta was only 1.02%.

2. The contribution of parking tax to regional tax revenue in DKI Jakarta in 2023 is calculated by comparing realization of parking tax revenue of IDR 477,365,436,423 to realization of regional tax revenue of IDR 43,523,591,087,437. The contribution value can thus be determined as follows:

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

Based on the results of the contribution calculation, the implementation of parking tax management by Bapenda DKI Jakarta in 2023 is interpreted as falling into the category of "Very Low Role," as the contribution value of parking tax to regional tax revenue in DKI Jakarta was only 1.09%.

3. The contribution of parking tax to regional tax revenue in DKI Jakarta in 2024 is calculated by comparing realization of parking tax revenue of IDR 330,314,425,401 to realization of regional tax revenue of IDR 44,460,000,000,000. The contribution value can thus be determined as follows:

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

Based on the results of the contribution calculation, the implementation of parking tax management by Bapenda DKI Jakarta in 2024 is interpreted as falling into the category of "Very Low Role," as the contribution value of parking tax to regional tax revenue in DKI Jakarta was only 0.74%. 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. In 2022, the realization did not meet the target due to a change in the applicable rate from 20% to 10%. In 2023, although the realization exceeded the target, in 2024 both the target and the realization of parking tax revenue declined. Additionally, the contribution of parking tax to regional tax revenue in 2024 falls into the "Very Low" category, indicating that parking tax plays a minor role in regional tax revenue in DKI Jakarta. Therefore, an evaluation is necessary, particularly regarding the potential tax objects that have not yet been formally designated as parking tax objects. These should be formalized as sources of revenue to help increase the realization of parking tax revenue in DKI Jakarta.

3.2 Efficiency of Parking Tax Management in DKI Jakarta

According to Dunn (2018), efficiency relates to the amount of effort required to achieve a certain level of effectiveness. In the context of parking tax management in DKI Jakarta, efficiency aligns with Winarno's (2016) view, which refers to the extent to which parking tax is managed using an electronic system to achieve the targeted outcomes in parking tax collection during the period from 2022 to 2024. The implementation of parking tax management in DKI Jakarta through the application of an online system is based on the provisions of Governor Regulation Number 2 of 2022 concerning the Electronic Reporting of Taxpayer Business Transaction Data. Under this regulation, taxpayers are entrusted with the responsibility to calculate, pay, and report their payable taxes independently through an online system. Parking Taxpayers are required to report transaction data related to payments made by tax subjects for parking services at off-street parking facilities, including payments for tickets/passes/smart cards, fees for valet parking services, or subscription-based payments in the form of stickers, smart cards, or similar means. This online reporting system operates using devices or systems that record business transaction data, capturing each payment transaction made through the taxpayer's system during the tax period. These devices automatically record the daily revenue (turnover) and the amount of tax owed by parking tax operators. The recorded turnover must then be deposited into the taxpayer's account within one (1) day after the payment transaction by the tax subject is completed.

The payment of the payable parking tax is carried out via a debit transfer order from the taxpayer's account to a designated bank account no later than the 15th of the following month, using the e-SPPD (Electronic Regional Tax Payment Form). Subsequently, the taxpayer must submit a report on the payable parking tax for the tax period using the e-SPTPD

(Electronic Regional Tax Return Form) no later than the 20th of the following month. The availability of daily turnover data and the recorded amount of tax owed reflects the potential parking tax revenue. Based on the Decree of Head of Bapenda DKI Jakarta No. 455 of 2017, a formula has been established for calculating the potential and target of regional tax revenue. The formula for calculating parking tax potential is as follows:

$$\text{Parking Tax Potential} = \text{Potential Turnover of Cars + Motorcycles} \times \text{Parking Tax Rate} \\ = (A \times B \times C \times D \times E \times F) \text{ for Cars + Motorcycles} \times 10\%$$

Explanation:

- A = Number of parking spaces
- B = Parking fee
- C = Occupancy rate
- D = Operating hours
- E = Turnover rate
- F = Number of operational days in a year

Based on data from Bapenda DKI Jakarta, the number of off-street parking spaces in the five regions of DKI Jakarta Province was recorded at 845,776 in 2022, 954,887 in 2023, and 983,452 in 2024. The applicable parking service rates are based on Governor Regulation of DKI Jakarta No. 31 of 2017, with the assumed rate for cars set at IDR 5,000 for the first hour and IDR 5,000 for each additional hour. For motorcycles, the rate is IDR 2,000 for the first hour and IDR 2,000 for each subsequent hour. The occupancy rate used is 65%, with an average vehicle turnover of 2 times per day for cars and 3 times per day for motorcycles. Based on these assumptions, the parking tax potential in DKI Jakarta for the years 2022–2024 can be calculated, as shown in the **Table 6**.

Table 6. Calculation of Parking Tax Potential in DKI Jakarta, 2022–2024

Year	Potential Turnover	Parking Tax Rate	Parking Tax Potential
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 the researcher, 2025

Based on the calculation of parking tax potential in DKI Jakarta for the years 2022–2024 as shown in Table 6, a comparison with the target and actual realization of parking tax revenue for those years can indicate the presence or absence of potential loss in parking tax revenue. This is presented in the **Table 7**.

Table 7. Potential Loss in Parking Tax Revenue in DKI Jakarta, 2022–2024

Year	Target	Realization	Parking Tax Potential	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

Source: Data processed by the researcher, 2025

Table 7 illustrates the parking tax management efforts through the online system implemented by Bapenda DKI Jakarta. In 2022, the parking tax potential was IDR 626,599,956,433, while realization of revenue was IDR 414,806,253,990, indicating a potential loss in parking tax revenue of IDR 211,793,702,443. In 2023, the parking tax potential was IDR 684,329,676,925, with a realized revenue of IDR 477,365,436,423, indicating a potential loss of IDR 206,964,240,502. In 2024, the parking tax potential reached IDR 737,448,745,087, while realization of revenue was only IDR 330,314,425,401, resulting in a potential loss of IDR 407,134,319,686. Based on these calculations, the implementation of parking tax management through the online payment system in DKI Jakarta is considered inefficient, as the potential loss has continued to increase. In 2022, the potential loss was 33.80% of what should have been realized as parking tax revenue. In 2023, it was 30.24%, and in 2024, the potential loss rose significantly to 55.20%.

3.3 Accuracy of Parking Tax Management in DKI Jakarta

Accuracy, according to Dunn (2018), refers to the value or merit of a program's objectives and the strength of the assumptions underlying those objectives. The concept of accuracy in the context of parking tax management in DKI Jakarta is in line with Winarno's (2016) perspective, which relates to the extent to which the implementation of parking tax management focuses on output in achieving the policy objectives set for parking tax collection in DKI Jakarta during the period from 2022 to 2024. The accuracy of parking tax management in DKI Jakarta is evaluated based on the achieved outputs, taking

into account the effectiveness ratio, contribution value, and potential loss derived from the implementation of parking tax management. This implementation is grounded in Regional Regulation Number 1 of 2024 and Governor Regulation Number 2 of 2022, which is carried out through an online system. The resulting outputs are presented in the **Table 8**.

Table 8. Output of Parking Tax Management in DKI Jakarta, 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 the researcher, 2025

Table 8 presents the outputs achieved from the implementation of parking tax management in DKI Jakarta from 2022 to 2024. It shows an increase in the effectiveness ratio based on the realization of parking tax revenue compared to the established targets. However, the contribution of parking tax to regional tax revenue remains very low due to a rising potential loss, which in 2024 was higher than in 2023. Based on the evaluation of the outputs achieved from the implementation of parking tax management in DKI Jakarta during 2022–2024, it can be concluded that the implementation of the parking tax collection policy through an online system is less appropriate. This is due to suboptimal inspection of parking tax objects and inadequate tax enforcement efforts toward parking tax payers, which have led to increased potential losses in parking tax revenue in DKI Jakarta.

4. CONCLUSION

The evaluation of parking tax management implementation in DKI Jakarta Province for the period 2022–2024 is considered highly effective. However, the role of parking tax has not yet contributed optimally to regional tax revenue, as a potential loss was identified in the realization of parking tax revenue. Therefore, the implementation of parking tax policy through an online system is recommended to be evaluated by the Regional Revenue Agency of DKI Jakarta Province, particularly in relation to the inspection of parking tax objects and the tax collection process by tax officers, which remains suboptimal. The output achieved indicates an increasing potential loss, with a higher figure observed in 2024 compared to 2023.

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