# ABSTRAK

## ANALISIS KONTRIBUSI DAN EFEKTIVITAS PAJAK HOTEL, PAJAK RESTORAN, PAJAK HIBURAN, DAN RETRIBUSI TEMPAT KHUSUS PARKIR TERHADAP PENDAPATAN ASLI DAERAH KOTA YOGYAKARTA

(Studi Komparatif Sebelum dan Semasa Pandemi Covid-19)

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Penelitian ini bertujuan untuk menganalisis tiga hal. Pertama menganalisis kontribusi penerimaan pajak hotel, pajak restoran, pajak hiburan, dan retribusi tempat khusus parkir terhadap pendapatan asli daerah Kota Yogyakarta tahun 2017-2022. Kedua, menganalisis efektivitas penerimaan pajak hotel, pajak restoran, pajak hiburan, dan retribusi tempat khusus parkir terhadap pendapatan asli daerah Kota Yogyakarta tahun 2017-2022. Ketiga, menganalisis adanya perbedaan penerimaan pajak hotel, pajak restoran, pajak hiburan, dan retribusi tempat khusus parkir sebelum dan semasa pandemi Covid-19.

Penelitian ini menggunakan kuantitatif deskriptif dengan metode komparatif. Teknik pengumpulan data yang digunakan dalam penelitian ini adalah dokumentasi. Data diperoleh dari laporan realisasi anggaran pendapatan dan belanja daerah Kota Yogyakarta tahun 2017-2022. Analisis yang digunakan adalah analisis kontribusi, analisis efektivitas, dan analisis uji T berpasangan.

Hasil yang diperoleh adalah kontribusi dan efektivitas pajak hotel, pajak restoran, pajak hiburan, dan retribusi tempat khusus parkir terhadap pendapatan asli daerah Kota Yogyakarta mengalami fluktuasi. Uji T berpasangan pajak hotel, pajak hiburan dan retribusi tempat khusus parkir menghasilkan Sig. (two-tailed) $0{,}001 < 0{,}005$ yaitu $H_0$ ditolak dan $H_a$ diterima, artinya ada perbedaan penerimaan sebelum dan semasa pandemi Covid-19. Kemudian, untuk uji T pajak restoran menghasilkan Sig. (two-tailed) $0{,}416 > 0{,}005$ yaitu $H_0$ diterima dan $H_a$ ditolak, artinya tidak ada perbedaan penerimaan sebelum dan semasa pandemi Covid-19.

Kata kunci: kontribusi, efektivitas, pajak, retribusi, daerah, pandemi Covid-19.

*ABSTRACT*

**AN ANALYSIS OF CONTRIBUTION AND EFFECTIVENESS OF HOTEL TAX, RESTAURANT TAX, ENTERTAINMENT TAX, AND RETRIBUTION OF SPECIAL PARKING AREA TOWARD ORIGINAL LOCAL GOVERNMENT REVENUE IN YOGYAKARTA CITY**

(A COMPARATIVE STUDY BEFORE AND DURING COVID-19

PANDEMIC)

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This research aims to analyze three things. The first is to analyze the contribution of hotel tax revenues, restaurant tax, entertainment tax, and retribution of parking special area toward original local government revenue in Yogyakarta City 2017-2022. The second is to analyze the effectiveness of hotel tax revenues, restaurant tax, entertainment tax, and retribution of parking special areas toward original local government revenue in Yogyakarta City 2017-2022. The third is to analyze the differences in hotel tax revenues, restaurant tax, entertainment tax, and retribution of parking special areas before and during the Covid-19 pandemic.

This research used the quantitative descriptive analysis method with comparison type. The data collection technique used was documentation. The Data was collected from the local government budget report in the period of 2017-2022. The data analysis used were contribution analysis, effectiveness analysis, and Paired Sample T-Test analysis.

The result of this research was contribution and effectiveness of hotel tax revenues, restaurant tax, entertainment tax, and retribution of parking special areas had fluctuation. Paired Sample T-Test of hotel tax revenues, entertainment tax, and retribution of parking special area showed Sig. (two-tailed) $0,001 < 0,005$ $H_0$ rejected and $H_a$ accepted, which was there had a difference in revenue before and during the Covid-19 Pandemic. Subsequently, Paired Sample T-Test of restaurant tax showed Sig. (two-tailed) $0,416 > 0,005$ $H_0$ accepted and $H_a$ rejected, which was there had no difference of revenue before and during the Covid-19 Pandemic.

Keywords: contribution, effectiveness, tax, retribution, areas, Covid-19 pandemic.