

ANALISIS EFEKTIVITAS DAN KONTRIBUSI PAJAK HOTEL DAN PAJAK
RESTORAN TERHADAP PENDAPATAN ASLI DAERAH (PAD)
KABUPATEN GUNUNGGKIDUL

Oleh:
AND MYWAN
5150111308

Penelitian ini bertujuan untuk menganalisis tingkat efektivitas dan kontribusi pajak hotel dan pajak restoran dalam meningkatkan PAD Kabupaten Gunungkidul pada tahun 2014 sampai dengan 2017. Penelitian ini juga digunakan untuk menganalisis perbandingan kontribusi antara Kabupaten Gunungkidul dengan Kabupaten lain di DIY, seperti Kabupaten Sleman, Kabupaten Kulonprogo, Kabupaten Bantul dan Kota Yogyakarta. Alat analisis yang digunakan dalam penelitian ini adalah metode deskriptif kuantitatif, yaitu menganalisis data target dan realisasi penerimaan pajak hotel dan pajak restoran dengan menggunakan rasio efektivitas dan rasio kontribusi. Hasil penelitian ini menunjukkan bahwa tingkat efektivitas pajak hotel di Kabupaten Gunungkidul sebesar 123,035% yang tergolong sangat efektif, sedangkan tingkat efektivitas pajak restoran di Kabupaten Gunungkidul sebesar 126,06% yang tergolong sangat efektif juga. Kriteria kontribusi pajak hotel di Kabupaten Gunungkidul tergolong sangat kurang, yaitu sebesar 0,14%. Kriteria kontribusi pajak restoran Kabupaten Gunungkidul juga tergolong sangat kurang, yaitu sebesar 1,69%. Kontribusi pajak hotel pada Kabupaten Gunungkidul masih tergolong rendah dibandingkan dengan Kabupaten Sleman, Bantul, dan Kota Yogyakarta. Namun, kontribusi pajak hotel Kabupaten Gunungkidul tergolong tinggi dibandingkan dengan Kabupaten Kulonprogo. Kontribusi pajak restoran pada Kabupaten Gunungkidul masih tergolong rendah dibandingkan dengan Kabupaten Sleman dan Kota Yogyakarta. Namun, kontribusi pajak restoran Kabupaten Gunungkidul tergolong tinggi dibandingkan Kabupaten Bantul dan Kulonprogo.

Kata Kunci : PAD, Pajak Hotel, Pajak Restoran, Efektivitas, Kontribusi.

*ANALYSIS OF THE EFFECTIVENESS AND CONTRIBUTION OF HOTEL TAX
AND RESTAURANT TAX ON REVENUE REGIONAL INCOME (PAD)
GUNUNGKIDUL REGENCY*

*AND MYWAN
5150111308*

This study aims to analyze the level of effectiveness and contribution of hotel tax and restaurant tax in increasing PAD Gunungkidul Regency in 2014 to 2017. This study is also used to analyze the comparison of contributions between Gunungkidul Regency and other Regencies in DIY, such as Sleman Regency, Kulonprogo Regency, Bantul Regency and the City of Yogya. The analytical tool used in this study is a quantitative descriptive method, which is to analyze the target data and the realization of hotel tax revenue and restaurant tax using the effectiveness ratio and contribution ratio. The results of this study indicate that the level of hotel tax effectiveness in Gunungkidul Regency is 123.035% which is classified as very effective, while the level of restaurant tax effectiveness in Gunungkidul Regency is 126.06% which is classified as very effective as well. The criteria for the contribution of hotel taxes in Gunungkidul Regency are classified as very poor, amounting to 0.14%. Gunungkidul Regency's tax contribution criteria are also classified as very poor, amounting to 1.69%. The contribution of hotel tax in Gunungkidul Regency is still relatively low compared to Sleman Regency, Bantul Regency, and Yogyakarta City. However, the hotel tax contribution of Gunungkidul Regency is relatively high compared to Kulonprogo Regency. The contribution of restaurant tax in Gunungkidul Regency is still relatively low compared to Sleman Regency and Yogyakarta City. However, the restaurant tax contribution of Gunungkidul Regency is relatively high compared to Bantul and Kulonprogo Regencies.

Keywords: PAD, Hotel Tax, Restaurant Tax, Effectiveness, Contribution.