

Evaluasi Potensi Pajak Daerah pada Badan Pengelolaan Keuangan Daerah Kabupaten Klaten

Oleh:

Shindyana Dinara Sukmawaty

3170111063

Pajak Daerah adalah iuran wajib yang dilakukan oleh orang pribadi atau badan kepada daerah tanpa imbalan langsung yang seimbang, yang dapat dipaksakan berdasarkan peraturan perundang-undangan yang berlaku. Penelitian ini bertujuan untuk mengetahui evaluasi potensi Pajak Daerah dan kontribusi penerimaan Pajak Daerah terhadap Pendapatan Asli Daerah (PAD) pada Badan Pengelolaan Keuangan Daerah Kabupaten Klaten tahun 2014-2019. Hasil perhitungan menunjukkan bahwa : (1) Potensi Pajak Daerah Kabupaten Klaten tahun 2014-2019 mengalami naik turun di setiap tahunnya. Rata – rata pajak hotel sebesar 11,44%, pajak restoran sebesar 21,96%, pajak hiburan sebesar 23,00%, pajak reklame sebesar 3,08%, dan bea perolehan hak atas tanah dan bangunan sebesar 19,62%. (2) Kontribusi Pajak Daerah terhadap Pendapatan Asli Daerah (PAD) Kabupaten Klaten tahun 2014-2019 mengalami naik turun di setiap tahunnya. Rata-rata presentase kontribusi pajak hotel sebesar 0,37%, pajak restoran sebesar 1,45%, pajak hiburan sebesar 0,30%, pajak reklame sebesar 1,29%, dan bea perolehan hak atas tanah dan bangunan sebesar 5,72%. Kriteria kontribusi semua Pajak Daerah yang di evaluasi tergolong sangat kurang yaitu rata-rata presentase kontribusi berada di tingkat 0-10%.

Kata Kunci: Pendapatan Asli Daerah, Pajak Daerah, Potensi, Kontribusi

***Evaluation of Regional Tax Potential
at the Regional Financial Management Agency of Klaten Regency***

Oleh:

Shindyana Dinara Sukmawaty
3170111063

Regional Tax is an obligatory contribution made by an individual or entity to a region without a balanced direct compensation, which can be enforced based on the prevailing laws and regulations. This study aims to determine the evaluation of the potential of Regional Taxes and the contribution of Regional Tax revenues to Regional Original Income at the Regional Financial Management Agency of Klaten Regency in 2014-2019. The results of the calculation show that: (1) The potential for local taxes in Klaten Regency in 2014-2019 has fluctuated every year. The average hotel tax is 11.44%, restaurant tax is 21.96%, entertainment tax is 23.00%, advertisement tax is 3.08%, and land and building acquisition tax is 19.62%. (2) The contribution of Regional Taxes to Regional Original Revenue of Klaten Regency in 2014-2019 has fluctuated every year. The average percentage contribution of hotel tax is 0.37%, restaurant tax is 1.45%, entertainment tax is 0.30%, advertisement tax is 1.29%, and land and building acquisition tax is 5.72%. . The criterion for the contribution of all regional taxes that is evaluated is very poor because the average percentage of contributions is at the level of 0-10%.

Keywords: Regional Original Revenue, Regional Tax, Potential, Contribution