ABSTRAK

Penelitian ini bertujuan untuk mengetahui (1) bagaimana efektivitas tiap jenis pajak daerah dan retribusi daerah di Kabupaten Kebumen tahun 2011-2015. (2) bagaimana kontribusi dari tiap jenis pajak daerah dan retribusi daerah terhadap pendapatan asli daerah (PAD) Kabupaten Kebumen tahun 2011-2015. (3) bagaimana tingkat pertumbuhan pajak daerah dan retribusi daerah Kabupaten Kebumen tahun 2011-2015. (4) bagaimana tingkat kontribusi dari tiap jenis pajak daerah dan retribusi daerah terhadap total pajak daerah dan retribusi daerah Kabupaten Kebumen tahun 2011-2015.

Penelitian ini menggunakan metode deskriptif kuantitatif. Teknik pengumpulan data melalui dokumentasi dan wawancara. Data yang digunakan adalah target pajak daerah dan retribusi daerah, realisasi pajak daerah, retribusi daerah dan pendapatan asli daerah. Teknik analisis yang digunakan adalah menghitung rasio efektivitas, rasio kontribusi, rasio laju pertumbuhan dan matrik potensi.

Hasil dari penelitian adalah: (1) Tingkat efektivitas penerimaan masing-masing jenis pajak dan retribusi daerah rata-rata efektivitasnya melebihi 100%, namun ada dua jenis pajak daerah dan retribusi daerah yang tidak melebihi 100%. (2) Kontribusi pajak daerah dan retribusi daerah terhadap pendapatan asli daerah kurang berkontribusi (3) Tingkat pertumbuhan masing-masing pajak daerah dan retribusi daerah mengalami pertumbuhan positif, namun ada satu pajak daerah dan retribusi

daerah yang mengalami pertumbuhan negatif. (4) Tingkat kontribusi masing-masing jenis pajak daerah terhadap total pajak daerah dikategorikan tidak potensial, hanya terdapat tiga jenis pajak daerah yang dikategorikan potensial dan tingkat kontribusi masing-masing jenis retribusi daerah terhadap total retribusi daerah dikategorikan tidak potensial, hanya terdapat tiga jenis retribusi daerah yang dikategorikan potensial. Dilihat dari perhitungan matrik potensi terdapat tiga jenis pajak daerah yang dikategorikan prima dan tiga jenis retribusi daerah yang dikategorikan prima.

Kata Kunci: Pajak Daerah, Retribusi Daerah, Pendapatan Asli Daerah, Efektivitas, Kontribusi, Laju Pertumbuhan.

ABSTRACT

This research is purpose to know (1) how the effectiviness each type of local taxes and local retribution at Kebumen regency in 2011 – 2015. (2) how the contribution each type of local taxes and local retribution against original regional income at Kebumen regency in 2011 – 2015. (3) how the growth rate of local taxes and local retribution at Kebumen regency in 2011 – 2015. (4) how the level contribution in each tax toward local taxes and local retribution at Kebumen regency in 2011 -2015.

The research used quantitative descriptive method. The techniques of data collection are documentation and interview. The data used: the potential of local taxes and local retribution the realization of local tax, local retribution and regional income. The techniques of the data analysis were calculating effectiveness ratio, contribution ratio, growth ratio and potential matrix.

The results of this research are: (1) The effectiveness level of each loxal tax and local retribution revenue was more than 100%, but there were still two local tax and retribution which were under 100%. (2) The contribution of local taxes and local retribution againt original regional income doesn't have contribution. (3) The growth rate of each local tax and local retribution was positive but there were one types of local tax and local retribution that were negative. (4) The level of contributions in each tax toward local taxes were not potential but there were three

kinds of local taxes that were potential and the level of contributions in each each retribution toward local retribution were not potential but there were three kinds of local retribution that were potential in potential matrix, there were three types of local taxes and three types of local retribution in prime category.

Keyword: local taxes, local retribution, original regional income, effectiveness, contribution, growth rate.