

ABSTRAK

Penelitian ini bertujuan untuk menganalisis potensi penerimaan retribusi pelayanan pasar serta merumuskan strategi optimalisasi pemungutan retribusi pasar di Kabupaten Tegal. Analisis potensi dilakukan menggunakan perhitungan komponen objek retribusi, meliputi jumlah kios, los, lesehan, pedagang, serta tarif dan periode pemungutan. Selain itu, penelitian ini menggunakan analisis SWOT yang diperoleh dari survei terhadap pedagang, pengunjung, petugas pemungut retribusi, dan ASN di lingkungan pasar untuk mengidentifikasi kondisi internal dan eksternal pengelolaan retribusi. Hasil penelitian menunjukkan bahwa potensi retribusi pelayanan pasar di Kabupaten Tegal mencapai Rp8,2 miliar per tahun, sementara target yang ditetapkan pemerintah daerah hanya sekitar Rp6,1 miliar. Terdapat selisih potensi yang cukup besar yang mengindikasikan belum optimalnya pemungutan retribusi. Penerapan sistem E-Retribusi terbukti meningkatkan efektivitas pemungutan, meminimalkan kebocoran pendapatan, serta meningkatkan transparansi dan akuntabilitas pengelolaan retribusi. Berdasarkan hasil analisis SWOT menunjukkan bahwa optimalisasi retribusi masih menghadapi beberapa tantangan, seperti keterbatasan kapasitas SDM, kendala teknis perangkat EDC, infrastruktur jaringan yang belum merata, serta koordinasi lintas instansi yang belum optimal. Temuan tersebut menegaskan perlunya strategi penguatan kelembagaan dan digitalisasi, peningkatan kapasitas petugas, perbaikan infrastruktur pendukung E-Retribusi, serta pengawasan pemungutan yang lebih ketat untuk mengoptimalkan kontribusi retribusi pasar terhadap Pendapatan Asli Daerah (PAD).

Kata kunci: Retribusi Pasar, Potensi Retribusi, E-Retribusi, Pendapatan Asli Daerah, SWOT.

ABSTRACT

This study aims to analyze the revenue potential of market service levies and formulate strategies to optimize levy collection in Tegal Regency. The potential revenue is calculated based on the number of kiosks, stalls, open spaces, traders, applicable tariff structures, and the period of collection. In addition, a SWOT analysis is conducted using primary data obtained from traders, visitors, levy officers, and civil servants within the market environment to identify the internal and external factors influencing levy management. The results indicate that the potential revenue from market service levies in Tegal Regency reaches approximately IDR 8.2 billion per year, while the annual target set by the local government is only around IDR 6.1 billion. This significant gap suggests that the current collection system has not yet been fully optimized. The implementation of the E-Retribution system has proven to enhance collection effectiveness, reduce revenue leakages, and improve transparency and accountability in levy administration. However, the SWOT analysis reveals several remaining challenges, including limited human resource capacity, technical issues with electronic data capture (EDC) devices, uneven network infrastructure, and suboptimal inter-agency coordination. These findings highlight the need for strategies that strengthen institutional capacity, expand digitalization, enhance officer competence, improve technological infrastructure, and reinforce monitoring and supervision. Such efforts are essential to maximize the contribution of market service levies to local own-source revenue (PAD) and support sustainable fiscal management in Tegal Regency.

Keywords: *market service levy, revenue potential, E-Retribution, local own-source revenue, SWOT analysis.*