

ABSTRAK

Pandemi akibat Covid-19 ini telah berdampak pada pendapatan asli daerah. Terjadi penurunan penerimaan pajak daerah dan retribusi daerah seiring dengan banyak hotel, restoran dan tempat hiburan yang tidak boleh buka. Tujuan penelitian ini untuk mengetahui pengaruh pajak daerah, dan retribusi daerah pada masa pandemi covid-19 terhadap Pendapatan Asli Daerah, yang berdampak pada Belanja Daerah di masa pandemi covid-19. Populasi dalam penelitian ini adalah 54 LKPD dari 27 Kota/Kabupaten di Provinsi Jawa Barat pada Tahun 2020 dan 2021. Pengambilan data menggunakan metode sampling jenuh, dengan jumlah sampel penelitian sebanyak 54. Variabel independent penelitian ini adalah Pajak Daerah dan Retribusi Daerah, variabel dependen penelitian ini adalah Belanja Daerah dengan variabel mediasi Pendapatan Asli Daerah. Hasil penelitian menunjukkan bahwa Pajak Daerah dan Retribusi Daerah berpengaruh positif signifikan terhadap Pendapatan Asli Daerah pada masa pandemi covid-19, serta Pendapatan Asli Daerah memediasi positif Pajak Daerah dan Retribusi Daerah terhadap Belanja Daerah pada masa pandemi covid-19.

Kata Kunci : Pajak Daerah, Retribusi Daerah, Pendapatan Asli Daerah, dan Belanja Daerah

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ABSTRACT

Local Own Source Revenue had been greatly impacted by the Covid-19 pandemic. Local Taxes and Local Retribution has been decreased as many hotels, restaurants and entertainment businesses were not allowed to open. The aim of this research is to determine the effect of Local Taxes and Local Retribution during the Covid-19 pandemic on Local Own Source Revenue, which impacted on Capital Expenditures during the Covid-19 pandemic. The population in this study is 54 Local Government Yearly Financial Statement from 27 cities/regencies in West Java Province for 2020 and 2021. Sampling Method that is being used is non probability sampling method, with a total sample of 54. The independent variables of this research are Local Taxes and Local Retributions, the dependent variable of the research is Capital Expenditure and the mediation variable is Local Own Source Revenue. The research results show that Local Taxes and Local Retribution have a significant positive effect on Local Own Source Revenue and Capital Expenditures during the Covid-19 pandemic, and Local Own Source Revenue positively mediates Local Taxes and Local Retribution on Capital Expenditures during the Covid-19 pandemic.

Keyword : Local taxes, Local Retribution, Capital Expenditures, and Local Own Source Revenue