

ABSTRAK

ANALISIS POTENSI, UPAYA PAJAK, EFISIENSI, ELASTISITAS, DAN LAJU PERTUMBUHAN PAJAK GALIAN GOLONGAN C KABUPATEN KLATEN

Oleh
Devi Kurniawati
20163030033

Penelitian ini dilakukan di Kabupaten Klaten pada Badan Pengelolaan Keuangan Daerah (BPKD). Tujuan penelitian ini adalah untuk mengetahui Potensi, Upaya Pajak, Efisiensi, Elastisitas, dan Laju Pertumbuhan Pajak Galian Golongan C di Kabupaten Klaten. Sesuai dengan tujuan penelitian, maka penelitian ini menggunakan metode deskriptif-kuantitatif. Teknik pengumpulan data yang digunakan dalam penelitian ini adalah dokumentasi dan wawancara dengan pegawai dan staf terkait Pajak Galian Golongan C.

Hasil penelitian yang dilakukan menunjukkan bahwa Potensi Pajak Galian Golongan C Kabupaten Klaten tahun 2014-2018 memiliki rata-rata sebesar 0,05%, sedangkan Upaya Pajak Galian Golongan C sebesar 11,8%. Efisiensi Pajak Galian Golongan C memiliki rata-rata sebesar 13%. Elastisitas Pajak Galian Golongan C sebesar 14% atau lebih dari 1 sehingga elastis. Hasil perhitungan laju pertumbuhan Pajak Galian Golongan C menunjukkan pertumbuhan penerimaan Pajak Galian Golongan C di Kabupaten Klaten sebesar 45% artinya tergolong kurang berhasil.

Kata kunci : Analisis, Potensi, Upaya Pajak, Efisiensi, Elastisitas, Laju Pertumbuhan Pajak GGC

ABSTRACT

AN ANALYSIS OF POTENTIAL, TAX EFFORT, EFFICIENCY, ELASTICITY, AND GROWTH RATE OF QUARRY TAX C IN KLATEN REGENCY

By

Devi Kurniawati

20163030033

This research was done in Klaten regency at Local government finance office (BPKD). This research aims to know the potential, tax effort, efficiency, elasticity, and growth rate of quarry tax c in Klaten regency. In line with its objective, this research carried out a descriptive-quantitative method. The data were collected from documentation and the interview with employees and staff related to quarry tax c.

The results show that the potential of quarry tax c in Klaten regency in 2004-2018 was approximately 0.05 %, while the tax efforts of quarry tax c was 11.8%. The efficiency of quarry tax c was 13%, and the efficiency of quarry tax c was 14 % or more than 1; thus, it was elastic. The calculation result of the growth rate of quarry tax c in Klaten regency was 45% meaning that it has not been successful yet.

Key Words: Analysis, Potential, Tax Efforts, Efficiency, Elasticity, Growth Rate of Quarry Tax C