

INTISARI

Abstrak : Pada tahun 2020 terjadi krisis ekonomi yang disebabkan adanya pandemi Covid-19. Hal tersebut menyebabkan penurunan penerimaan pajak termasuk pajak restoran. Penelitian ini menganalisis laju pertumbuhan pajak restoran sebelum dan saat adanya pandemi Covid-19. Penelitian dilakukan di Badan Keuangan dan Aset Daerah Kabupaten Bantul. Hasil penelitian menunjukkan bahwa Pertumbuhan Pajak Restoran pada tahun 2016 -2019 (sebelum pandemi Covid-19) cenderung fluktuatif. Hal ini disebabkan karena banyaknya faktor yang salah satunya adalah kesadaran masyarakat dalam membayar pajak restoran. Pada tahun 2020 (saat pandemi Covid-19) pertumbuhan pajak restoran menunjukkan angka -39,17%. Hal ini disebabkan karena adanya pandemi Covid-19 yang menyebabkan melemahnya ekonomi di Indonesia. Beberapa kebijakan yang dibuat oleh pemerintah untuk mencegah penyebaran Covid-19 juga sangat mempengaruhi penerimaan pajak restoran. Ketakutan masyarakat terhadap Covid-19 juga menyebabkan minat masyarakat untuk membeli makanan dari luar menurun. Kontribusi pajak restoran terhadap Pendapatan Asli Daerah dikategorikan sangat kurang, hal tersebut dikarenakan presentase kontribusinya kurang dari 10%.

Kata Kunci : *Pajak Restoran, Pendapatan Asli Daerah, Pandemi Covid-19, pertumbuhan pajak restoran, kontribusi pajak restoran*

ABSTRACT

Abstract : *In 2020, there was an economic crisis as a result of the covid-19 pandemic. This led to a decline in tax revenues, including restaurant taxes. This study analyzed the pace of the restaurant's tax growth before and at the time of the covid-19 pandemic. Research is conducted at financial and district assets assistance. Research shows that restaurant tax growth in 2016 -2019 (before the covid-19 pandemic) was volatile. One factor is the awareness of people paying restaurant taxes. By 2020 (at the covid-19 pandemic) the growth of restaurant taxes was -39.17%. This is due to the covid-19 pandemic that has caused an economic downturn in Indonesia. Some of the policies made by the government to prevent the spread of covid-19 also strongly influence restaurant tax revenues. People's fear of covid-19 also caused people's interest in purchasing food from outside to decline. The contribution of the restaurant tax to the original income of the region is categorized as very small, due to a small percentage of its contribution of less than 10%.*

Key Word : *Restaurant Tax, Narative Revenue, Covid-19 Pandemic, Restaurant Tax Growth, Restaurant Tax Contributions*