

**ABSTRAK**

**ANALISIS POTENSI PAJAK DAN RETRIBUSI DAERAH  
Studi Kasus di Pemerintahan Kabupaten Sleman Tahun 2006 – 2010**

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Tujuan penelitian ini untuk mengetahui: tingkat efektivitas masing-masing jenis pajak dan retribusi daerah, tingkat pertumbuhan masing-masing jenis pajak dan retribusi daerah, tingkat kontribusi masing-masing jenis pajak dan retribusi daerah terhadap total pajak dan retribusi daerah di Kabupaten Sleman dari tahun 2006 – 2010, dan kondisi masing-masing jenis pajak dan retribusi daerah yang dihitung dengan matriks potensi pajak dan retribusi daerah (apakah masuk dalam kategori prima, potensial, berkembang, atau terbelakang) di Kabupaten Sleman.

Jenis penelitian ini adalah studi kasus. Data diperoleh dengan melakukan wawancara dan dokumentasi. Teknik analisis data yang digunakan adalah mengitung rasio efektivitas, rasio laju pertumbuhan, rasio kontribusi dan matriks potensi.

Hasil penelitian menunjukkan tingkat efektivitas penerimaan masing-masing jenis pajak dan retribusi daerah rata-rata efektivitasnya melebihi 100%, namun ada empat jenis retribusi daerah yang tidak melebihi 100%. Tingkat pertumbuhan masing-masing jenis pajak dan retribusi daerah mengalami pertumbuhan positif, namun ada tiga jenis retribusi daerah yang mengalami pertumbuhan negatif. Tingkat kontribusi masing-masing jenis pajak daerah terhadap total pajak daerah dikategorikan tidak potensial, hanya terdapat dua jenis pajak daerah yang dikategorikan potensial dan tingkat kontribusi masing-masing jenis retribusi daerah terhadap total retribusi daerah dikategorikan tidak potensial, hanya terdapat empat jenis retribusi daerah yang dikategorikan potensial. Dilihat dari perhitungan matriks potensi terdapat dua jenis pajak daerah yang dikategorikan prima dan empat jenis retribusi daerah yang dikategorikan prima.

**ABSTRACT**

**An Analysis of The Potential Local Taxes and Retributions  
A Case Study at Sleman Regency Government Year 2006 – 2010**

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The research aimed to know: the level of effectiveness of each local tax and retribution, the growth rate of each local tax and retribution, the level of contribution of each local tax and retribution toward total local taxes and retributions at Sleman Regency year 2006 – 2010 and each condition of local taxes and retributions calculated with potential matrix (whether included in the prime, potential, developing or underdeveloped category) at Sleman Regency.

The type of this research was case study. The data were taken by doing interview and documentation. The techniques of the data analysis were calculating effectiveness ratio, growth ratio, contribution ratio, and potential matrix.

The result of this research showed that the effectiveness level of each local tax and retribution revenue was more than 100%, but there were still four local retributions which was under 100%. The growth rate of each local tax and retribution was positive but there were three types of local retributions that were negative. The level of contributions in each tax toward local taxes were not potential but there were two kinds of local taxes that were potential, and for the local retributions, there were four local retributions which were in potential category. Excluding those four, the retributions were not potential. In potential matrix, there are two types of local taxes and four types of local retribution in prime category.