

## ABSTRAK

### **ANALISIS EFEKTIVITAS DAN KONTRIBUSI PAJAK HOTEL DAN PAJAK RESTORAN TERHADAP PENDAPATAN ASLI DAERAH KABUPATEN MANGGARAI BARAT TAHUN 2015 - 2019**

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Penelitian ini bertujuan untuk: 1) menganalisis tingkat efektivitas Pajak Hotel dan Pajak Restoran di Kabupaten Manggarai Barat tahun 2015-2019, 2) menganalisis kontribusi Pajak Hotel dan Pajak Restoran terhadap Pendapatan Asli Daerah Kabupaten Manggarai Barat tahun 2015-2019. Jenis penelitian ini adalah penelitian kuantitatif deskriptif. Teknik pengumpulan data yang digunakan adalah dokumentasi, wawancara, studi pustaka. Data dianalisis dengan menggunakan analisis kuantitatif deskriptif yaitu analisis efektivitas dan analisis kontribusi. Hasil penelitian menunjukkan bahwa Efektivitas Pajak Hotel tahun 2015-2019 cukup bervariasi, namun secara rata-rata Pajak Hotel Kabupaten Manggarai Barat dapat dikategorikan efektif. Tingkat efektivitas Pajak Restoran tahun 2015-2019 cukup bervariasi, namun secara rata-rata Pajak Restoran Kabupaten Manggarai Barat dapat dikategorikan sangat efektif. Mengenai kontribusi Pajak Hotel dan Pajak Restoran tahun 2015-2019 terhadap Pendapatan Asli Daerah, secara rata-rata, kontribusi Pajak Hotel tergolong kurang berkontribusi, sedangkan Pajak tergolong sangat kurang berkontribusi.

**Kata kunci:** Efektivitas, Kontribusi, Pajak Hotel, Pajak Restoran, Pendapatan Asli Daerah

**ABSTRACT**

**HOTEL TAX EFFECTIVENESS AND CONTRIBUTION ANALYSIS  
AND RESTAURANT TAX ON REGIONAL ORIGINAL INCOME  
WEST MANGGARAI DISTRICT 2015 - 2019**

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*This study aims to: 1) analyze the effectiveness of Hotel Tax and Restaurant Tax in West Manggarai Regency in 2015-2019, 2) analyze the contribution of Hotel Tax and Restaurant Tax to Regional Original Income of West Manggarai Regency in 2015-2019. This research is a descriptive quantitative research. The data are collected through documentations study, interviews, and literature study; and analyzed using descriptive quantitative analysis, namely effectiveness analysis and contribution analysis. The study shows that the Hotel Tax Effectiveness in 2015-2019 is quite various, but on average the Hotel Tax in West Manggarai Regency can be categorized as effective. The level of effectiveness related to Restaurant Tax during 2015-2019 period is also quite various, but on average the Restaurant Tax of West Manggarai Regency can be categorized as very effective. Regarding contribution to Regional Original Income of West Manggarai, on average, the Hotel Tax is classified as less contributing, while the Restaurant Tax is classified as very less contributing.*

**Keywords:** Effectiveness, Contribution, Hotel Tax, Restaurant Tax, Local Revenue