

ABSTRACT

Sources of local original revenue that can assist in this implementation include regional taxes, regional levies, separated wealth management, and other legal income. However, in 2020 Indonesia was infected with the Covid-19 outbreak. The impact of Covid-19 is very real for economic growth in Indonesia, especially local tax revenues and also regional levies where cities are in Central Java.

This study uses a quantitative descriptive method, with regional tax and regional retribution research variables. totaling 24 samples, namely 6 cities in Central Java with a period of 4 years from 2018-2021 all cities in Central Java experienced a decrease in tax and retribution revenues, but there were several sectors that experienced an increase during Covid-19.

This test uses the Wilcoxon Signed Rank Test different test method. Many of the Wilcoxon test results from the tax and retribution sector experienced significant differences before and after covid. But there are some who are in a stable or increasing condition. street lighting tax, groundwater tax, bphtb, certain licensing fees are examples that have not experienced a significant difference during Covid-19.

Keywords : local tax, regional fess, original local government revenue , central java

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