

ABSTRAK

Felecia Santyri Sigalingging. Analisis Pertumbuhan Penerimaan Pajak Barang dan Jasa Tertentu (PBJT) serta kontribusinya Terhadap Pendapatan Asli Daerah (PAD) Kota Medan. Dibimbing oleh Ferawati, S.E., M.Si., Ak,Ca.

Pajak Barang dan Jasa Tertentu (PBJT) merupakan salah satu jenis pajak daerah yang menjadi bagian dari sumber Pendapatan Asli Daerah (PAD) Kota Medan. Penerapan PBJT berdasarkan Undang-Undang Nomor 1 Tahun 2022 tentang Hubungan Keuangan antara Pemerintah Pusat dan Pemerintahan Daerah membawa perubahan terhadap pengelompokan beberapa jenis pajak daerah, sehingga perlu diketahui perkembangan penerimaan PBJT serta kontribusinya terhadap PAD Kota Medan. Penelitian ini bertujuan untuk menganalisis pertumbuhan penerimaan Pajak Barang dan Jasa Tertentu (PBJT) serta kontribusinya terhadap Pendapatan Asli Daerah (PAD) Kota Medan. Penelitian ini dilakukan pada Badan Pendapatan Daerah Kota Medan dengan menggunakan data tahun 2024–2025. Data yang digunakan merupakan data sekunder yang diperoleh dari Badan Pendapatan Daerah Kota Medan dan Laporan Keuangan Pemerintah Daerah (LKPD). Pengolahan data dalam penelitian ini menggunakan analisis deskriptif kuantitatif melalui perhitungan tingkat pertumbuhan penerimaan dan kontribusi masing-masing jenis PBJT terhadap PAD. Hasil penelitian menunjukkan bahwa pertumbuhan penerimaan PBJT Kota Medan pada tahun 2024–2025 belum menunjukkan perkembangan yang stabil pada setiap jenisnya. PBJT Makanan dan/atau Minuman mengalami pertumbuhan sebesar 8,42% pada tahun 2024 dan 4,78% pada tahun 2025, sedangkan PBJT Jasa Perhotelan tumbuh sebesar 12,85% pada tahun 2024 dan mengalami penurunan sebesar -13,29% pada tahun 2025. PBJT Jasa Parkir mengalami pertumbuhan sebesar -40,74% pada tahun 2024 dan meningkat menjadi 1,12% pada tahun 2025. PBJT Jasa Kesenian dan Hiburan mengalami pertumbuhan sebesar -11,14% pada tahun 2024 dan -2,39% pada tahun 2025, sedangkan PBJT Tenaga Listrik mengalami pertumbuhan sebesar 9,82% pada tahun 2024 dan -1,06% pada tahun 2025. Dari sisi kontribusi, PBJT Makanan dan/atau Minuman serta PBJT Tenaga Listrik merupakan jenis PBJT dengan kontribusi terbesar terhadap PAD. Kontribusi PBJT Makanan dan/atau Minuman sebesar 13,99% pada tahun 2024 dan 13,13% pada tahun 2025, sedangkan PBJT Tenaga Listrik sebesar 12,72% pada tahun 2024 dan 11,27% pada tahun 2025. Sementara itu, kontribusi PBJT Jasa Perhotelan, Jasa Kesenian dan Hiburan, serta Jasa Parkir lebih rendah dan mengalami penurunan pada tahun 2025. Dengan demikian, PBJT masih menjadi salah satu sumber penerimaan yang penting bagi PAD Kota Medan, namun pertumbuhan penerimaannya belum merata dan kontribusi masing-masing jenis PBJT terhadap PAD cenderung menurun pada tahun 2025.

Kata kunci: Pajak Barang dan Jasa Tertentu, pertumbuhan penerimaan, kontribusi, Pendapatan Asli Daerah Kota Medan.

ABSTRACT

Felecia Santyri Sigalingging. Analysis of the growth of the tax on specific goods and it's contribution to the locally generated revenue of medan city. Supervised by Ferawati, S.E., M.Si., Ak,Ca.

The Tax on Certain Goods and Services is a type of local tax that serves as a source of Locally-Generated Revenue for Medan City. The implementation of Tax on Certain Goods and Services, based on Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, has altered the classification of several local tax categories; consequently, it is necessary to examine PBJT revenue trends and their contribution to Medan City's Locally-Generated Revenue. This study aims to analyze the revenue growth of the Tax on Certain Goods and Services and its contribution to the Locally-Generated Revenue of Medan City. The research was conducted at the Medan City Regional Revenue Agency using data from the 2024–2025 period. This study utilizes secondary data obtained from the Medan City Regional Revenue Agency and Local Government Financial Reports. Data processing was carried out using quantitative descriptive analysis, specifically by calculating revenue growth rates and the contribution of each Tax on Certain Goods and Services category to Locally-Generated Revenue. The research results indicate that Tax on Certain Goods and Services revenue growth in Medan City during the 2024–2025 period has not yet shown stable development across the various tax categories. The Tax on Certain Goods and Services for Food and/or Beverages grew by 8.42% in 2024 and 4.78% in 2025, whereas the Tax on Certain Goods and Services for Hotel Services grew by 12.85% in 2024 but declined by 13.29% in 2025. The Tax on Certain Goods and Services for Parking Services recorded a growth rate of -40.74% in 2024, which improved to 1.12% in 2025. The Tax on Certain Goods and Services for Arts and Entertainment Services showed growth rates of -11.14% in 2024 and -2.39% in 2025, while the Tax on Certain Goods and Services for Electricity grew by 9.82% in 2024 and declined by 1.06% in 2025. In terms of contribution, the Tax on Certain Goods and Services for Food and/or Beverages and the Tax on Certain Goods and Services for Electricity were the largest contributors to Locally-Generated Revenue. The contribution of the Tax on Certain Goods and Services on Food and/or Beverages stood at 13.99% in 2024 and 13.13% in 2025, while the Tax on Certain Goods and Services on Electricity contributed 12.72% in 2024 and 11.27% in 2025. Meanwhile, contributions from the Tax on Certain Goods and Services on Hotel Services, Arts and Entertainment Services, and Parking Services were lower and declined in 2025. Thus, although the Tax on Certain Goods and Services remains a vital source of Locally-Generated Revenue for Medan City, revenue growth has been uneven, and the contribution of each PBJT category to Locally-Generated Revenue tended to decrease in 2025.

Keywords: Tax on Certain Goods and Services, revenue growth, contribution, Locally-Generated Revenue Medan City.