

ABSTRACT

This study aims to examine the effect of the Covid-19 pandemic on the ability of components to realize Regional Original Income. The Covid-19 pandemic in just two years was able to have a tremendous impact on the world economy. The independent variable in this study is the component of Regional Original Income (PAD) consisting of local taxes, regional levies, the results of separated regional wealth management, and other legitimate income.

This study uses districts or cities in Central Java as the object of research. With the Covid-19 pandemic, the Provincial and Regency/City Governments in Central Java set regulations related to preventing the transmission of the 2019 Coronavirus Disease, such as large social events and health protocols implemented in all work sectors. Therefore, this study uses two research periods, namely the period before the pandemic (2019) and the period after the pandemic (2020). Determination of the sample is based on the saturated sampling method. The number of research samples is 105 consisting of 29 districts and 6 cities that report the realization of regional income for the 2019-2020 period and positive confirmed reports of Covid-19 in 2020. Paired Sample T-Test analysis and simple regression analysis using SPSS software are analytical methods used in this study.

The results of the study show that in general PAD from the period 2019 to 2020 tends to increase despite the Covid-19 pandemic, local taxes during 2019 to 2020 tend to decrease from the average regional tax in 2019 which is lower than in 2020. Then the results of the management regional wealth during 2019 to 2020 tends to increase, and other regional incomes during 2019 to 2020 also tend to increase. The confirmed number of Covid-19 in 2020 did not have a significant impact on the ability of regions to realize Regional Original Income.

Keywords: local revenue, regional taxes, regional levies, separated regional wealth management results, other legitimate regional income, pandemic, coronavirus disease 2019