

## ***ABSTRACT***

*Berau Regency has the most potential and tourist objects in the province of East Kalimantan. This is supported by the development of the number of tourists, restaurants, and the increasing district minimum wage. However, the absorption of labor in the tourism sector is lower than Kutai Kertanegara district. This study used secondary data and data obtained from the Berau Regency Culture and Tourism Office, the Berau Regency Manpower Office, the Berau Regency Central Statistics Agency and the East Kalimantan Province Central Statistics Agency. The analysis technique in this study is multiple linear regression analysis. The work variable that is studied in this research is the employment sector in the tourism sector in Berau Regency for 30 years, namely 1990 - 2019, while the independent variables are the number of restaurants, number of hotels, number of tourist attractions, number of tourists and minimum wage in Berau Regency. The results of this study are the number of hotels and the number of tourist objects that positively and significantly influence the absorption of labor in the tourism sector, the minimum wage affects the absorption of labor in the tourism sector negatively and significantly, the number of restaurants and the number of tourists do not affect the absorption of labor in the tourism sector in Berau Regency.*

***Keyword*** : *tourism sector, Berau Regency*