

ABSTRACT

This study aims to examine the relationship between local tax and local retribution to local revenue of districts/cities in the province of Central Java from 2012 to 2016. By using a sample of 35 districts / cities in the province of Central Java with saturated sample method or census.

This study used secondary data from the realization of local revenue budget based on data recorded in the Central Bureau of Statistics (BPS) of Central Java. The data collected were processed using multiple linear regression analysis to know the partial and simultaneous influence of local tax and regional retribution to the local revenue.

The results obtained from this study indicate that 1) Local taxes have a positively significant effect on local revenue. 2) Local retribution have a positively significant effect on local revenue.

Keyword : local tax, local retribution, local revenue