

**ANALISIS PENGARUH UNSUR-UNSUR PENDAPATAN
ASLI DAERAH DAN TENAGA KERJA TERHADAP
PERTUMBUHAN EKONOMI KABUPATEN/KOTA
DI PROVINSI JAWA BARAT TAHUN 2013 – 2025**

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2), retribusi pasar, dan tenaga kerja terhadap pertumbuhan ekonomi kabupaten/kota di Provinsi Jawa Barat periode 2013–2025. Penelitian menggunakan metode kuantitatif dengan analisis data panel pada 27 kabupaten/kota. Hasil penelitian menunjukkan bahwa secara parsial, PBB-P2 berpengaruh negatif dan signifikan terhadap pertumbuhan ekonomi, retribusi pasar berpengaruh positif dan signifikan, sedangkan tenaga kerja berpengaruh negatif dan tidak signifikan. Secara simultan, ketiga variabel berpengaruh signifikan terhadap pertumbuhan ekonomi. Temuan ini menunjukkan bahwa aktivitas sektor riil melalui retribusi pasar lebih berperan dalam mendorong pertumbuhan ekonomi, sementara peningkatan pajak dan tenaga kerja belum memberikan dampak optimal.

Kata kunci: PBB-P2, retribusi pasar, tenaga kerja, pertumbuhan ekonomi

***ANALYSIS OF THE EFFECT OF RURAL AND URBAN LAND AND
BUILDING TAX (PBB-P2), MARKET RETRIBUTION, AND LABOR FORCE
ON ECONOMIC GROWTH IN REGENCIES/CITIES IN WEST JAVA
PROVINCE***

ABSTRACT

This study aims to analyze the effect of Rural and Urban Land and Building Tax (PBB-P2), market retribution, and labor force on economic growth in regencies/cities of West Java Province during 2013–2025. This research uses a quantitative approach with panel data analysis covering 27 regions. The results show that partially, PBB-P2 has a negative and significant effect, market retribution has a positive and significant effect, while labor force has a negative and insignificant effect on economic growth. Simultaneously, all variables significantly affect economic growth. These findings indicate that real sector activity plays a more dominant role in driving economic growth, while tax and labor factors have not been fully optimal.

Keywords: *PBB-P2, market retribution, labor force, economic growth*