

## The Influence of Regional Tax Revenue Pre-Covid-19 and During Covid-19 on the Economic Growth Level of the Karawang Regency Government

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### Abstract

This research aims to determine the influence of Pre-Covid-19 and During Covid-19 Regional Tax Revenues on the regional economic level of Karawang Regency, as well as to see how effective Pre-Covid-19 and During Covid-19 Regional Tax Revenues are on the economic growth level of the Karawang Regency area. The research method used is a quantitative research method with primary and secondary data sampling and obtained using SPSS statistics with a population from the Karawang Regency Regional Revenue Agency and the Karawang Regency Central Statistics Agency. The results of this research were obtained Based on the results of hypothesis testing carried out using multiple linear regression tests, there is a significance value of 0.012, which means the value is  $<0.05$  in variables X1 and X2. A higher effectiveness value compared to regional tax revenue during Covid-19, with a greater growth rate in the pre-Covid-19 year compared to the year during Covid-19, in the year during Covid-19 the level of effectiveness of tax revenue increased. The lowest compared to the previous year, namely 89% in 2021. Then the level of economic growth also got the lowest growth percentage compared to the previous year, namely 3.95%, namely in 2020.

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### Abstrak

Penelitian ini bertujuan Untuk mengetahui pengaruh penerimaan Pajak Daerah Pra Covid-19 dan saat Covid-19 pada tingkat perekonomian daerah kabupaten Karawang, juga untuk melihat seberapa efektif Penerimaan Pajak Daerah Pra covid-19 dan Saat Covid-19 pada tingkat pertumbuhan ekonomi daerah kabupaten Karawang. Metode penelitian yang digunakan adalah Metode penelitian kuantitatif dengan pengambilan sampel data primer dan sekunder dan diolah secara spss statistik dengan populasi dari Badan Pendapatan Daerah Kabupaten Karawang dan Badan Pusat Statistik Kabupaten Karawang. Hasil dari penelitian yang dilakukan ini diperoleh berdasarkan hasil uji hipotesis yang dilakukan dengan uji regresi linear berganda bahwa terdapat *signifikansi* dengan nilai 0,012 yang artinya nilai tersebut  $<0,05$  pada variabel X1 dan X2 , juga dengan perhitungan efektivitas dan tingkat pertumbuhan ekonomi Dengan demikian dapat ditarik kesimpulan bahwa pajak daerah pra covid-19 memiliki nilai efektivitas lebih tinggi dibandingkan dengan penerimaan pajak daerah saat covid-19, dengan laju tingkat pertumbuhan yang lebih besar pula pada tahun pra covid-19 dibandingkan dengan tahun saat covid-19, pada tahun saat covid-19 tingkat efektivitas penerimaan pajak mengalami penerimaan paling rendah di bandingkan tahun sebelum nya yakni sebesar 89% pada tahun 2021. Kemudian pad tingkat pertumbuhan ekonomi pula mendapatkan persentase pertumbuhan paling rendah dibandingkan tahun sebelumnya yakni sebesar 3,95% yakni pada tahun 2020.

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## 1. INTRODUCTION

In Law of the Republic of Indonesia Number 28 of 2007, tax is a mandatory contribution to the state owed by an individual or entity that is coercive based on the law, without receiving direct compensation and is used for state needs for the greatest prosperity of the people.

In Indonesia, tax has two functions, the first is as Budgetary, which means it is used to finance general expenses related to state duties, and secondly to function as a Regulerend, which means

it is used to help regulate economic growth. The government's efforts to maximize income from tax collection and tax revenues are of course made as much as possible, however, along the way, many obstacles are encountered, such as a lack of socialization from the government to the public as taxpayers regarding the importance of paying taxes, the benefits of paying taxes, and the sanctions that will be received if taxpayers neglect their obligations. Apart from that, the economic level of some taxpayers is very low, making it possible to postpone tax payments.

Regional taxes are a very important source of income for regional governments originating from both individuals and bodies which are coercive based on law and do not receive direct compensation which is used to finance development and public services.

Definition of regional tax based on Law no. 28 of 2009 article 1 paragraph 10 concerning regional taxes and regional levies, regional taxes. Regional tax is a mandatory contribution made by individuals or bodies to regions without direct compensation which can be imposed based on applicable laws and regulations, which is used to finance regional government administration and development.

Karawang district's regional tax itself is still at a fluctuating point at the specified realization, namely where this occurs at the Regional Original Income (PAD) level, problems that occur when this tax collection takes place include a lack of awareness of taxpayers, minimal supervision and sanctions. reprimands from related officials, including lack of knowledge about taxes or lack of socialization.

Economic growth in a region is a process of change in which the economic condition of a country or region continuously moves towards a better condition over a certain period. Economic growth can also be interpreted as a process of increasing the production capacity of an economy which is realized in the form of an increase in national income. Economic growth is defined by Todaro and Smith, (2006) Chindy Febry Rori, Antonius Y Luntungan, Audie O Niode 2016: "Economic growth is a process of increasing productive capacity in an economy continuously or continuously over time so as to produce a level of income and national output is getting bigger and bigger.

This economic growth is characterized by increasing productivity and increasing per capita income of the population, resulting in improvements in welfare. One area that has the potential to generate quite large per capita income is Karawang Regency. Karawang Regency, which is known as the rice barn district in the West Java region, functions as Karawang as extensive rice and rice farming land. Karawang Regency also has many industrial areas and this makes it a driving force for the district's economic activities.

The emergence of the Covid-19 Pandemic is an event that spreads the 2019 coronavirus disease (Coronavirus disease 2019, abbreviated as Covid-19) throughout the world to all countries. This disease is caused by a new type of coronavirus called SARS-CoV-2. The Covid-19 outbreak was first detected in Wuhan City, Hubei, China on December 31 2019, and was declared a pandemic by the World Health Organization (WHO) on March 11 2020 to November 14 2020. More than 53,281,350 cases have been reported. more than 219 countries and territories throughout the world, resulting in more than 1,301,021 people dying and more than 34,394,214 people recovering. The increasingly widespread spread of the virus has had an impact on the economy in Indonesia, one of which is the tax sector. The government, through the Ministry of Finance, has noted at least several main impacts of the spread of Covid-19 on the Indonesian economy, ranging from labor to industrial performance in the country.

This impact has massively weakened the economy in Indonesia. The Covid-19 pandemic occurred at the beginning of 2020 which caused social restrictions, physical distancing and even large-scale social restrictions (PSBB). These restrictions began to occur gradually in March 2020. These restrictions caused a decline in economic activity, which of course requires knowing the impact (influence) on the target and realization of regional tax revenues. From what has been done through observations of previously occurring phenomena, economic growth in Karawang Regency was recorded to have decreased compared to several other districts/cities in West Java in 2020, namely during the Covid-19 pandemic. (Quoted from Karawangkab.go .id, written by

Diskominfokrwab)

**Table 1. Gross Regional Domestic Product of Karawang Regency Based on Constant Prices (ADHK) (Trillion Rp)**

No	Description	2017	2018	2019	2020	2021
1	ADHB/ at current price	197.42	216.81	230.98	225.06	243.71
2	ADHK/ at 2010 Constant Price	148.35	157.36	163.73	157.84	166.94

Source: Karawang Regency Central Statistics Agency Year (2017-2022) Data Processed.

From this table, it can be seen that the Gross Regional Domestic Product (GRDP) of business fields at Constant Prices (ADHK) 2010 decreased by 3.95% to IDR 157.84 trillion in 2020, whereas in the previous year the Gross Regional Domestic Product (GRDP) data ) in Karawang district has a value of IDR 163.73 trillion.

This research aims to determine the influence of Pre-Covid-19 and During Covid-19 Regional Tax Revenues on the regional economic level of Karawang Regency, as well as to see how effective Pre-Covid-19 and During Covid-19 Regional Tax Revenues are on the economic growth level of the Karawang Regency area.

## 2. LITERATURE REVIEW

### A. Local tax

Regional Tax is a source of Regional Original Income (PAD) that contributes the most to regional development. The regional taxes that can be managed by one region and another can be different, this depends on the potential of the region. Meanwhile, the definition of Regional Tax according to Law no. 28 of 2009 is the contribution of regional taxpayers owed by individuals or entities that are coercive based on the law without receiving direct compensation and are used for regional needs for the greatest prosperity of the people.

Regional tax is defined by Sari & Siringoringo, 2021 (Dinar Riftiasari 2023): "Regional tax is a tax obtained as a source of cash income for the region which is used for regional expenditure and development regulated in Law No. 18 of 1997 which was later replaced by Law No. 34 in 2000 and was amended to become Law No. 28 of 2009." , Then according to Mardiasmo (2019: p. 16) defines regional tax as follows: "Regional tax is a mandatory contribution to the region that is owed by an individual or body that is coercive based on the law without receiving direct compensation and is used for regional needs for the greatest prosperity of the people." , Meanwhile, regional taxes are defined by Siahaan, (2013: p. 175) (Wildah Mafaza Yuniadi Mayowan Tri Henri Sasetiadi 2016): "Regional taxes are mandatory contributions by individuals or bodies to regions that are coercive without receiving direct reciprocity. "

### B. Factors Affecting Tax Revenue

According to Siti Kurnia Rahayu 2010, the factors that influence tax revenues are clarity, government policy, administrative system, services, understanding and awareness of citizens, and the quality of tax officers.

### C. Economic growth

Economic growth is an effort made to increase production capacity, with the aim of achieving additional output which is measured using the Gross Domestic Product (GDP) of a region and the Gross Regional Domestic Product (GRDP) of a region. In the long term, economic growth is a process of increasing output per capita. Emphasis is placed on three

aspects, namely process, output per capita and long term. Economic growth is a process, not a direct reflection of economic conditions. It can be seen from the dynamic aspect of the economy, namely how the economy develops or changes over time. The focus is on change or development itself.

Economic Growth was defined in a journal by Maya in 2016: "Economic growth is generally defined as an increase in real GDP per capita. Gross Domestic Product (Gross Domestic Product, GDP) is the total market value of a country, which is the market value of all finished goods and final services produced during a certain period of time by production factors located within a country." Definition of economic growth in journal according to Budiono 2015 is: "Economic growth is briefly defined as the process of increasing output per capita in the long term. The emphasis is on three aspects, namely the process, increasing output per capita and the long term. Economic growth is a process, not a picture of the economy at one time (one shot). Here we can see the dynamic aspect of an economy, namely seeing the economy as something that develops or changes over time. The emphasis is on change or development itself." The definition of economic growth in the journal according to Sukirno 2019 is as follows: "Economic growth means the development of activities in the economy which causes the goods and services produced in society to increase and the prosperity of society to increase. The problem of economic growth can be seen as a macroeconomic problem in the long term from one period to another."

**D. Factor– Factors That Influence Economic Growth**

Several factors that influence economic growth include Natural Resources, Human Resources, Capital, Technological Progress and Tax Revenue.

**E. Effectiveness Level**

Kurniawan Tahun (2016) explains that effectiveness is the ability to carry out tasks, functions (operations, program activities or missions) of an organization or the like without pressure or tension between its implementation. This understanding means that effectiveness is the stage of achieving success in achieving the goals that have been set. Effectiveness is always related to the relationship between the expected results and the results actually achieved. Meanwhile, according to Schemerhon John R. Jr. says effectiveness is the achievement of the output target which is measured by comparing the budgeted or supposed output (OA) with the actual or actual output (OS), if  $(OA) > (OS)$  it is called effective. And also effectiveness is how big the level of consistency of the output achieved is with the expected output from a number of inputs.

**Table 2. Classification of Regional Tax Effectiveness Value Criteria**

Percentage %	Criteria
Above 100%	Very effective
90-100%	Effective
80-90%	Effective enough
60-80%	Less effective
Less than 60%	Ineffective

**3. RESEARCH METHOD**

Quantitative research methods can also be interpreted as research methods that are based on a positivist philosophy, used to research certain populations or samples, collecting data using research instruments, quantitative or statistical data analysis, with the aim of testing predetermined hypotheses. (Sugiyono, 2021 : p. 17). The sample taken by the author in this research is from data contained on the official website of the Karawang Central Statistics Agency, through Gross Regional Domestic

Product (GRDP) data which is the basis for market prices. GRDP according to current prices is used to determine the capacity of economic resources, shifts and the economic structure of a region. On the BPS website there is also data on income and realization of regional taxes in Karawang district which will also be supported through data taken from the relevant office as supporting data. The population used in this research is regional tax payment data in Karawang Regency, which was taken from the Regional Revenue Agency (BAPENDA) of Karawang Regency. Apart from that, this research also uses supporting data in the form of Gross Regional Domestic Product Data from the Karawang Regency Central Statistics Agency office.

#### **4. RESEARCH RESULTS AND DISCUSSION**

##### **1. RESEARCH RESULT**

###### **A. Profile of the Karawang Regency Regional Revenue Agency**

Karawang Regency Regional Regulation Number 14 of 2016 concerning the Formation and Structure of the Karawang Regency Regional Apparatus to optimize the performance of the Karawang Regency Regional Work Unit, the Karawang Regency Regional Financial and Asset Management Revenue Service (DPPKAD) is divided into the Regional Financial and Asset Agency (BPKAD) and the Regional Revenue Agency (Bapenda) with the aim of improving both technical and administrative services to the community and other SKPD, the Karawang Regency Regional Revenue Agency (Bapenda) was formed by Karawang Regent Regulation Number 66 of 2016 concerning Position, Organizational Structure, Duties, Functions and Working Procedures of the Karawang Regency Regional Revenue Agency located in jl. Siliwangi no.2, Nagasari, district. Karawang bar., Karawang, West Java 41312.

###### **B. Body Profile of Karawang Regency Statistics**

The Central Statistics Agency is a non-ministerial government institution that is directly responsible to the President. Previously, BPS was the Central Bureau of Statistics, which was formed based on Law Number 6 of 1960 concerning Census and Law Number 7 of 1960 concerning Statistics. As a replacement for these two laws, Law Number 16 of 1997 concerning Statistics was enacted. Based on this law, which was followed up by the statutory regulations below, the name of the Central Bureau of Statistics was formally changed to the Central Bureau of Statistics. The BPS office is located on Jl. Cakradireja No.36, Nagasari, Kec. Karawang Barar., Karawang, West Java 41315.

###### **C. Statistics Descriptive**

###### **Table 3. Descriptive Statistics**

**Statistics**

		PRA_COVID	SAAT_COVID	GROWUP
N	Valid	6	12	6
	Missing	12	6	12
Mean		35175590659	42413499187	22.00
Std. Error of Mean		13701786298	13281482741	10.915
Median		16608506503	16312345549	5.50
Mode		1.E+10 <sup>a</sup>	3656578186 <sup>a</sup>	4
Std. Deviation		33562384994	46008405813	26.736
Variance		1.126E+21	2.117E+21	714.800
Skewness		1.194	1.007	.966
Std. Error of Skewness		.845	.637	.845
Kurtosis		-.399	-.772	-1.871
Std. Error of Kurtosis		1.741	1.232	1.741
Range		79966184573	1.E+11	53
Minimum		10056982772	3656578186	4
Maximum		90023167345	1.E+11	57
Sum		2.E+11	5.E+11	132

a. Multiple modes exist. The smallest value is shown

Based on Table 4.1 results from descriptive statistics tested using SPSS 20, it can be seen that:

1. In variable (X1) pre-covid-19, the N value or total data is 6, with a mean value of 35175590659 (in billions of Rupiah), with a median value of 16608506503 (in billions of Rupiah).
2. In the variable (X2) when Covid-19 N or the number of data is 12, the mean data obtained is 42413499187 (in billions of Rupiah), the median value obtained is 16312345549 (in billions of Rupiah),
3. In the variable (Y) Economic Growth, an N value of 6 was obtained with a mean value of 22.00 (in percentage), then with a median value of 5.50 (in percentage).

**D. Test of Data Normality**

**Table 4. Data Normality Test Results**

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		6
Normal Parameters <sup>a,b</sup>	Mean	.0E-7
	Std. Deviation	2.15578520
Most Extreme Differences	Absolute	.247
	Positive	.247
	Negative	-.144
Kolmogorov-Smirnov Z		.606
Asymp. Sig. (2-tailed)		.857

a. Test distribution is Normal.

b. Calculated from data.

Based on table 4.2, the results of the data normality test via Kolmogorov-Smirnov on SPSS 20 shows that the Kolmogorov-Smirnov value is 0.606 with an Asymp Sig value of 0.857, thus the results show that this data is significant or normal because the value is >0.05.

**E. Test of Data Homogeneity**

**Table 5. Data Homogeneity Test Results**

**Test of Homogeneity of Variances**

DATA

Levene Statistic	df1	df2	Sig.
1.844	1	16	.193

Based on table 4.3, it can be seen from the results of the homogeneity test via SPSS 20 that the data can be said to be homogeneous, with a significant value of 0.193, which means that this value own value >0.05.

**F. Test of Data Reliability**

**Table 6. Data Reliability Test Results**

**Reliability Statistics**

Cronbach's Alpha	N of Items
.684	3

Based on table 4.4 of the data reliability test via SPSS 20, it can be seen Cornbrash *Alpha* has a value of 0.684, which means that the coefficient value is > 0.6, thus this data is declared reliable.

**G. Test results of Hypothesis**

**H. Regression Test of Double Linear**

**Table 7. Multiple Linear Regression Test Results (X1,X2,Y)**

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-4.966	1.730		-2.871	.064
	PRA_COVID	4.097E-010	.000	.514	5.446	.012
	SAAT_COVID	3.111E-010	.000	.516	5.467	.012

a. Dependent Variable: GROWUP

Based on the data in table 4.5 of the multiple linear regression test through SPSS 20, it can be seen:

1. The significance value of the variable (X1) before Covid-19 was obtained at 0.012, which means this value<0.05, which means the variable (X1) can be declared significant.
2. The significance value of the variable (X2) during Covid-19 was obtained at 0.012, which means this value<0.05, which means the variable (X2) can also be declared

significant.

**I. Level of Economic growth**

Known GDP values for the period 2017 to 2022:

No	Description	2017	2018	2019	2020	2021	2022
1	ADHB/ at current price	197.42	216.81	230.98	225.06	243.71	268.22
2	ADHK/ at 2010 Constant Price	148.35	157.36	163.73	157.84	166.94	177.47

The following is ADHK Gross Regional Domestic Product data/at 2010 Constant Price:

Tahun	PDB (Dalam Miliar Rupiah)	
2016	Rp	141.125.540
2017	Rp	148.358.440
2018	Rp	157.317.840
2019	Rp	163.946.850
2020	Rp	157.710.590
2021	Rp	166.941.490
2022	Rp	177.470.890

Source: Secondary Data (BPS Kab. Karawang) Processed

$$G_t = ((GDP_t - GDP_{t-1}) / GDP_{t-1}) \times 100\%$$

Information:

G<sub>t</sub> = Economic Growth Rate

GDP<sub>t</sub> = GDP value for period t

GDP<sub>t-1</sub> = GDP value of the previous period

Tahun	PDB (Dalam Miliar Rupiah)		Persentase
2017	-Rp	7.232.901	4,87%
2018	-Rp	8.959.401	5,69%
2019	-Rp	6.629.011	4,04%
2020	Rp	6.236.259	3,95%
2021	-Rp	9.230.901	5,52%
2022	-Rp	10.529.401	5,93%

Average Economic Growth 2018-2022

$$\text{Formula: } R_t = (GDP_t + GDP_{t-1}) / \text{Number of Years}$$

Information:

R<sub>t</sub> = Average Economic Growth

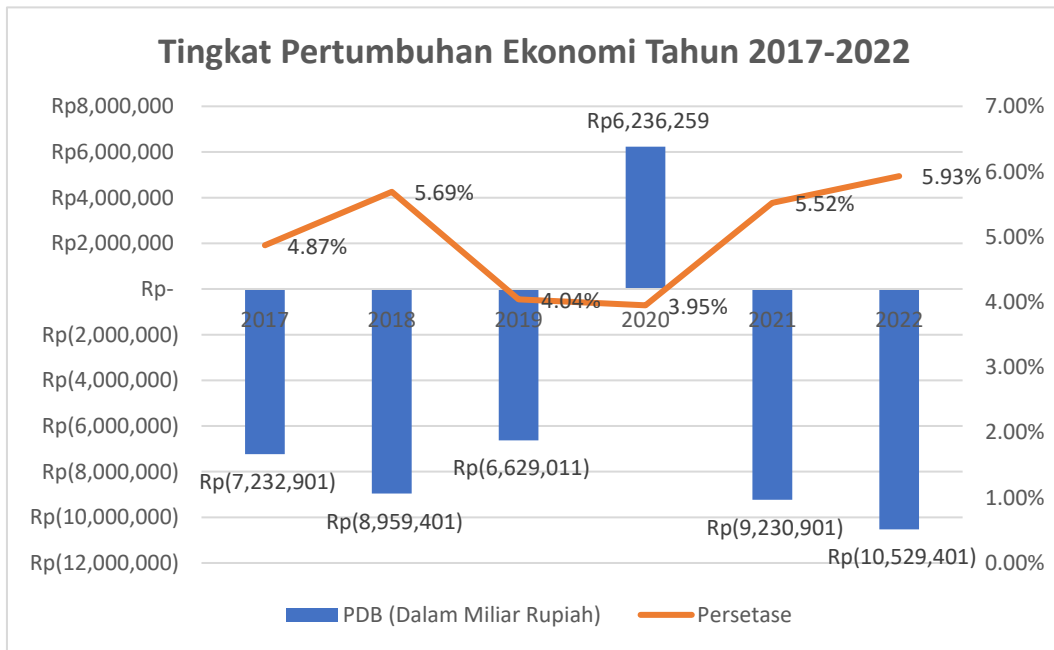
GDP<sub>t</sub> = GDP value for period t

GDP<sub>t-1</sub> = GDP value of the previous period

$$R_t = 4.87\% + 5.69\% + 4.04\% + 3.95\% + 5.52\% + 5.935\% / 6 = 25.06\%$$

The average value of economic growth from 2017 to 2022 is 25.06% with the lowest value in 2020 with a value of 3.95% and the highest value in 2022 with a value of 5.93%. Value of economic growth for 2017-2022 on In 2019, economic growth in Karawang district experienced a decline until in 2020 it had the lowest percentage value compared to 2021. It can be concluded that in 2019 to 2020, economic growth experienced a decline due to the Covid-19 pandemic.





Karawang Regency Economic Growth Level Diagram 2017-2022

**J. Effectiveness Level**

TAHUN	PENDAPATAN PAJAK DAERAH	ANGGARAN	REALISASI	%
2017	Pajak Hotel	Rp 22.993.900.000	Rp 15.722.615.186	68,38
	Pajak Restoran	Rp 61.164.000.000	Rp 64.122.060.730	104,84
	Pajak Hiburan	Rp 14.913.000.000	Rp 10.056.982.772	67,44
2018	Pajak Hotel	Rp 22.150.000.000	Rp 17.494.397.819	78,98
	Pajak Restoran	Rp 80.400.000.000	Rp 90.023.167.345	111,97
	Pajak Hiburan	Rp 14.880.000.000	Rp 13.634.320.101	91,63
2019	Pajak Hotel	Rp 18.093.931.000	Rp 19.043.217.034	105,25
	Pajak Restoran	Rp 106.821.362.000	Rp 113.230.064.118	106,00
	Pajak Hiburan	Rp 13.513.197.000	Rp 14.221.753.853	105,24
2020	Pajak Hotel	Rp 11.423.399.000	Rp 12.167.717.706	106,52
	Pajak Restoran	Rp 73.110.641.000	Rp 77.805.806.333	106,42
	Pajak Hiburan	Rp 5.127.830.000	Rp 5.651.612.345	110,21
2021	Pajak Hotel	Rp 14.370.000.000	Rp 15.309.623.062	106,54
	Pajak Restoran	Rp 77.392.631.000	Rp 90.869.368.101	117,41
	Pajak Hiburan	Rp 5.576.546.000	Rp 3.656.578.186	65,57
2022	Pajak Hotel	Rp 16.599.000.000	Rp 17.315.068.036	104,31
	Pajak Restoran	Rp 118.802.201.000	Rp 127.681.812.834	107,47
	Pajak Hiburan	Rp 11.841.750.000	Rp 12.009.368.635	101,42

Source: Primary Data

(BAPENDA kab.karawang) Processed

**Table 2. Regional Tax Revenue Effectiveness Ratio**

Tahun	Pendapatan Pajak Derah		Rasio Efektivitas	Kriteria
	Anggaran	Realisasi		
2017	Rp 99.070.900.000	Rp 89.901.658.688	110%	Sangat Efektif
2018	Rp 117.430.000.000	Rp 121.151.885.265	97%	Efektif
2019	Rp 138.428.490.000	Rp 146.495.035.005	94%	Efektif
2020	Rp 89.661.870.000	Rp 95.625.136.384	94%	Efektif
2021	Rp 97.339.177.000	Rp 109.835.569.349	89%	Cukup Efektif
2022	Rp 147.242.951.000	Rp 157.006.249.505	94%	Efektif

It can be seen from the effectiveness calculation table above, after calculating using the effectiveness formula, an effectiveness ratio is produced which is adjusted to the effective criteria. It can be seen that in 2017 hotel tax revenue, restaurant tax and entertainment tax had a ratio value of 110% with very effective criteria, then in 2018 the activity ratio value of hotel tax revenue, restaurant tax and entertainment tax decreased by 13% but was still included in the effective criteria, then in 2019 to 2020 there was a decrease in the effective ratio of 3% compared to 2018 and 16% compared to in 2017, but with this effectiveness ratio value, hotel tax revenue, restaurant tax and entertainment tax are still in the effective category despite the Covid-19 pandemic, but in 2021 hotel tax revenue, restaurant tax and entertainment tax have decreased quite significantly with the ratio value 89% with a difference of 21% from 2017, 8% from 2018 and 5% from 2019 to 2020, even though with this ratio value the criteria for 2021 are still said to be quite effective even though Karawang district is still in the status of Large Class Social Restrictions (PSBB), then in 2022 the ratio value will again increase from the previous year, namely 94% with effective criteria, this year it can be said that the government is starting to relax regulations regarding Large-Scale Social Restrictions (PSBB).

## 2. DISCUSSION

### a) The Influence of Pre-Covid Regional Tax Revenue on the Economic Growth Level of Karawang Regency

1. Pre-covid-19 tax revenues had a realized value in 2017 of IDR. 89,901,658,688 with a percentage of 110% of the income level that must be achieved, with this value regional tax revenue in 2017 is said to be very effective, with a 2010 ADHK Gross Regional Domestic Product value of Rp.148,358,440 with a growth percentage of 4.87%.
2. Pre-covid-19 tax revenues had a realized value in 2018 of IDR. 121,151,885.265 with a percentage of 97% of the income level that must be achieved, with this value the 2018 regional tax revenue can be said to be effective, with the 2010 ADHK Gross Regional Domestic Product value of Rp.157,317,840 with a growth percentage of 5.69%.

### b) The Influence of Regional Tax Revenue During Covid on the Economic Growth Level of Karawang Regency

1. Tax revenues during Covid-19 had a realized value in 2019 of IDR. 146,495,035,005 with a percentage of 94% of the income level that must be achieved, with this value the 2019 regional tax revenue can be said to be effective, with the 2010 ADHK Gross Regional Domestic Product value of Rp.163,946,850 with a growth percentage of 4.04%.
2. Tax revenues during Covid-19 had a realized value in 2020 of IDR. 95,625,136,384 with a percentage of 94% of the income level that must be achieved, with this value regional tax revenue in 2020 can be said to be effective, with a 2010 ADHK Gross Regional Domestic Product value of Rp.157,710,590 with a growth percentage of 3.95%. This year the rate of economic growth has decreased, however tax revenues continue to run effectively but the rate of economic growth has decreased by 0.09% from the previous year.
3. Tax revenues during Covid-19 have a realized value in 2021 of IDR. 109,835,569,349 with a percentage of 89% of the income level that must be achieved, with this value regional tax revenue in 2021 can be said to be quite effective, with a 2010 ADHK Gross Regional Domestic Product value of Rp. 166,941,490 with a growth percentage of 5.52%. This year, regional tax revenues have decreased in effectiveness from the previous year, namely with a decrease of 5%, although tax revenues have decreased, the value of economic growth has moved up from the previous year with an increase of 1.57%.
4. Tax revenues during Covid-19 have a realized value in 2022 of IDR. 157,006,249,505 with a percentage of 94% of the income level that must be achieved, with this value regional tax revenue in 2022 can be said to be effective, with a 2010 ADHK Gross

Regional Domestic Product value of Rp.177,470,890 with a growth percentage of 5.93%. This year, regional tax revenues have increased in effectiveness value from the previous year by 5%, this is also the highest percentage value of economic growth compared to previous years.

### c) Level of Effectiveness of Regional Tax Revenue Pre-Covid-19 and During Covid-19 on Economic Growth

1. In the pre-Covid-19 year, namely 2017-2018, tax revenue was said to be effective with a high percentage value above the tax revenue percentage criteria, then the value of economic growth also had a significant increase in value.
2. In the year of Covid-19, namely 2019-2022, tax revenues fluctuated, namely decreasing in 2021 but still within the criteria for a fairly effective tax revenue presentation, the level of economic growth also fluctuated, namely in 2020, this was influenced by the Covid pandemic -19.

## 5. CONCLUSION

This research uses quantitative research methods, the population used is primary data and secondary data with samples taken from the Karawang Regency Regional Revenue Agency office as well as the Karawang Regency Central Statistics Agency office, the data is then used using SPSS statistics and using effectiveness calculations as well as economic growth calculations.

Based on the results of the hypothesis test carried out using multiple linear regression tests, there is a significance value of 0.012, which means the value is  $<0.05$  on variables X1 and 19 has a higher effectiveness value compared to regional tax revenue during Covid-19, with a greater growth rate in the pre-Covid-19 year compared to the year during Covid-19, in the year during Covid-19 the level of effectiveness of tax revenue increased. The lowest compared to the previous year, namely 89% in 2021. Then the level of economic growth also got the lowest growth percentage compared to the previous year, namely 3.95%, namely in 2020.

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