

# Hubungan Vertical Fiscal Imbalance dan Local Taxing Power di Indonesia: Perbandingan Daerah Induk vs Daerah Otonom Baru, 2010 - 2020 = Vertical Fiscal Imbalance and Local Taxing Power in Indonesia: Comparison between Parent Regions vs New Autonomous Regions, 2010 - 2020

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## Abstrak

Penelitian ini ingin menjawab pertanyaan tentang bagaimana hubungan antara vertical fiscal imbalance dan local taxing power? Apakah ketika vertical fiscal imbalance mengalami penurunan akan menyebabkan local taxing power mengalami kenaikan? atau sebaliknya. Kemudian seberapa besar magnitude dari perubahan vertical fiscal imbalance ini terhadap local taxing power di level kabupaten dan kota, baik yang merupakan daerah induk maupun daerah otonom baru. Dengan menggunakan model fixed effect, hasil penelitian menunjukkan bahwa ketika ketergantungan terhadap transfer pemerintah pusat berkurang, baik kabupaten maupun kota di daerah otonom baru cenderung menunjukkan performa yang lebih baik dibandingkan kabupaten/kota di daerah induk.

.....This study wants to answer the question of how is the relationship between vertical fiscal imbalance and local taxing power? Will a decrease in the vertical fiscal imbalance cause local taxing power to increase? or vice versa. Then how big is the magnitude of this change in the vertical fiscal imbalance to local taxing power at the district and city levels, both as parent regions and new autonomous regions. Using the fixed effect model, the results show that when dependence on central government transfers decreases, both districts and cities in new autonomous regions tend to show better performance than districts/cities in the parent region.