

## Penerimaan Pajak dan Ketimpangan Pendapatan di Indonesia = Tax Revenue and Income Inequality in Indonesia

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### Abstrak

Penelitian ini menganalisis hubungan antara penerimaan pajak dan ketimpangan pendapatan pada tingkat provinsi di Indonesia selama tahun 2011-2019. Dengan menggunakan pendekatan fixed-effect, penelitian ini menyimpulkan bahwa total penerimaan pajak tidak berpengaruh signifikan terhadap ketimpangan pendapatan. Artinya, sistem dan struktur perpajakan yang ada di Indonesia saat ini, baik secara nasional maupun regional belum mampu berkontribusi terhadap upaya pemerataan pendapatan. Sementara itu, jika dilihat secara komposisi, baik penerimaan Pajak Penghasilan dan Pajak Pertambahan Nilai juga tidak berpengaruh signifikan terhadap ketimpangan pendapatan. Namun, rasio Pajak Daerah terhadap PDRB berpengaruh positif dan signifikan terhadap ketimpangan pendapatan menandakan karakteristik dari mayoritas jenis pajak konsumsi pembentuk komponen Pajak Daerah yang cenderung regresif dan menambah ketimpangan.

.....This study examines the relationship between tax revenues and income inequality at the provincial level in Indonesia from 2011 to 2019. Applying a fixed-effect approach, this study finds that total tax revenue has no significant effect on income inequality. This result implies that Indonesia's current tax system and structure, both national and regional, have been unable to contribute to efforts toward income distribution. Likely due to their composition, both income tax and value-added tax revenues have an insignificant effect. However, the ratio of local taxes to GRDP has a considerable positive effect on income inequality, indicating that the majority of consumption taxes in the local tax component are regressive and increase inequality.