



Intisari

Penelitian ini bertujuan untuk menganalisis hubungan antara desentralisasi dan ketimpangan pendapatan di Indonesia. Penelitian ini menguji hubungan desentralisasi fiskal pendapatan, transfer, dan desentralisasi administratif pajak dengan ketimpangan pendapatan menggunakan data 33 provinsi di Indonesia pada tahun 2011–2019. Metode penelitian ini menggunakan regresi data panel *fixed effect*. Hasil pengujian menunjukkan bahwa hubungan desentralisasi fiskal transfer dan ketimpangan pendapatan adalah negatif dan signifikan secara statistik, artinya hubungan desentralisasi fiskal transfer efektif mengurangi ketimpangan pendapatan, sedangkan desentralisasi fiskal pendapatan dan desentralisasi administratif pajak secara statistik tidak memiliki hubungan signifikan dengan ketimpangan pendapatan.

Kata kunci: desentralisasi, ketimpangan pendapatan, regresi data panel *fixed effect*



Abstract

This study aims to analyze the relationship between decentralization and income inequality in Indonesia. This study examines the relationship between fiscal decentralization of revenue, transfers, and administrative decentralization of taxes with income inequality using data from 33 provinces in Indonesia 2011-2019. This study method is using fixed effect panel data regression. The test results suggest that the relationship between fiscal decentralization of transfer and income inequality is negative and statistically significant, meaning that the relationship between fiscal decentralization of transfer is effectively reducing income inequality, while fiscal decentralization of revenue and administrative decentralization of tax statistically have no significant relationship with income inequality.

Keywords: decentralization, income inequality, fixed effect panel data regression