

Intisari

Covid-19 dideklarasikan oleh *World Health Organization (WHO)* sebagai pandemi global pada 11 Maret 2020. Pembatasan sosial sebagai tindakan pencegahan penyebaran Covid-19 berimplikasi pada aktivitas ekonomi sehingga terjadi perlambatan ekonomi yang secara langsung memengaruhi penerimaan pajak sebagian besar negara. Secara tidak langsung, penerimaan pajak juga mengalami penurunan karena dipengaruhi oleh penerapan kebijakan dan administrasi perpajakan yang diambil sebagai tanggapan dalam menghadapi pandemi Covid-19.

Penelitian ini bertujuan untuk menganalisis pengaruh pandemi Covid-19 dan bagaimana peran struktur ekonomi menggunakan rasio sektor industri primer, sekunder dan tersier di masa pandemi Covid-19 terhadap penerimaan pajak provinsi-provinsi di Indonesia menggunakan analisis *Generalized Method of Moments (GMM)*.

Hasil penelitian menunjukkan bahwa pandemi Covid-19 secara empiris terbukti berpengaruh terhadap penurunan penerimaan pajak provinsi-provinsi di Indonesia. Struktur ekonomi berperan dalam menentukan pengaruh pandemi Covid-19 terhadap penerimaan pajak provinsi. Sektor industri primer berpengaruh negatif dan secara statistik signifikan sedangkan sektor industri sekunder berpengaruh negatif namun secara statistik tidak signifikan terhadap penerimaan pajak di masa pandemi. Hasil uji interaksi antara pandemi Covid-19 dan sektor industri primer secara statistik signifikan yang menunjukkan bahwa ada hubungan kuat antara struktur ekonomi dan pandemi Covid-19 terhadap penerimaan pajak.

Kata kunci: Covid-19, struktur ekonomi, sektor industri primer, sektor industri sekunder, penerimaan pajak, *Generalized Method of Moments*.

Abstract

Covid-19 was declared by the World Health Organization (WHO) as a global pandemic on March 11, 2020. Social restrictions as a precaution against the spread of Covid-19 have implications for economic activity resulting in an economic slowdown that directly affects tax revenues for most countries. Indirectly, tax revenue also decreased because it was influenced by the implementation of taxation policies and administration taken in response to the Covid-19 pandemic.

This study aims to analyze the effect of the Covid-19 pandemic and how the role of the economic structure using the ratio of the primary, secondary and tertiary industrial sectors during the Covid-19 pandemic to the tax revenues of the provinces in Indonesia using the Generalized Method of Moments (GMM) analysis.

The results of the study show that the Covid-19 pandemic has been empirically proven to have an effect on decreasing tax revenues in the provinces in Indonesia. The economic structure plays a role in determining the impact of the Covid-19 pandemic on provincial tax revenues. The primary industrial sector has a negative and statistically significant effect, while the secondary industrial sector has a negative but statistically insignificant effect on tax revenues during the pandemic. The results of the interaction test between the Covid-19 pandemic and the primary industrial sector are statistically significant which indicates that there is a strong relationship between the economic structure and the Covid-19 pandemic on tax revenues.

Keywords: Covid-19, economic structure, primary industrial sector, secondary industrial sector, tax revenue, Generalized Method of Moments.