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LAMPIRAN GAMBAR

Estimasi Model Regresi Data Panel

1. *Pooled OLS*

```
. reg logTE logPE logDESENTRALISASI FISKAL

      Source |       SS           df       MS      Number of obs   =        66
-------------+----------------------------------   F(2, 63)        =     34.17
       Model |  1447.61117         2  723.805584   Prob > F        =    0.0000
    Residual |  1334.32609        63  21.1797793   R-squared       =    0.5204
-------------+----------------------------------   Adj R-squared   =    0.5051
       Total |  2781.93726        65  42.7990348   Root MSE        =    4.6021

------------------------------------------------------------------------------
       logTE | Coefficient  Std. err.      t    P>|t|     [95% conf. interval]
-------------+----------------------------------------------------------------
       logPE |   .0054078   .0027048     2.00   0.050     2.72e-06    .0108128
logDESENTRAL |   30.83754   3.785381     8.15   0.000     23.27306    38.40202
ISASI FISKAL |
       _cons |  -9.132345   2.460903    -3.71   0.000    -14.05007   -4.214622
------------------------------------------------------------------------------
```

2. *Fixed Effect Model (FEM)*

```
. xtreg logTE logPE logDESENTRALISASI
FISKAL, fe

Fixed-effects (within) regression               Number of obs     =         66
Group variable: PROVINSI1                       Number of groups  =          6

R-squared:                                      Obs per group:
     Within  = 0.1408                                         min =         11
     Between = 0.6247                                         avg =       11.0
     Overall = 0.5204                                         max =         11

                                                F(2,58)           =       4.75
corr(u_i, Xb) = 0.5981                          Prob > F          =     0.0123

------------------------------------------------------------------------------
       logTE | Coefficient  Std. err.      t    P>|t|     [95% conf. interval]
-------------+----------------------------------------------------------------
       logPE |   .0018918   .0011714     1.62   0.112    -.0004529    .0042366
logDESENTRAL |    10.6616   3.790128     2.81   0.007     3.074837    18.24837
ISASI FISKAL |
       _cons |   3.642044   2.409691     1.51   0.136    -1.181477    8.465564
-------------+----------------------------------------------------------------
     sigma_u |  5.6104982
     sigma_e |  1.9581951
         rho |  .89141073   (fraction of variance due to u_i)
------------------------------------------------------------------------------
F test that all u_i=0: F(5, 58) = 58.00                      Prob > F = 0.0000
```

3. *Random Effect Model (REM)*

```
. xtreg logTE logPE logDESENTRALISASI
FISKAL, re

Random-effects GLS regression                   Number of obs     =         66
Group variable: PROVINSI1                        Number of groups  =          6

R-squared:                                      Obs per group:
     Within  = 0.1383                                         min =         11
     Between = 0.6142                                         avg =       11.0
     Overall = 0.5184                                         max =         11

                                                Wald chi2(2)      =      39.64
corr(u_i, X) = 0 (assumed)                      Prob > chi2       =     0.0000

------------------------------------------------------------------------------
       logTE | Coefficient  Std. err.      z    P>|z|     [95% conf. interval]
-------------+----------------------------------------------------------------
       logPE |   .0031798   .0018137     1.75   0.080    -.0003749    .0067345
logDESENTRAL |   24.34031   3.935191     6.19   0.000     16.62748    32.05315
ISASI FISKAL |
       _cons |  -5.014066   2.589931    -1.94   0.053    -10.09024    .0621062
-------------+----------------------------------------------------------------
     sigma_u |   .9541898
     sigma_e |  1.9581951
         rho |  .19188135   (fraction of variance due to u_i)
------------------------------------------------------------------------------
```

Uji Pemiihan Model

4. Uji Chow (Pooled OLS vs FEM)

```
. hausman fem pols, sigmamore

                 ---- Coefficients ----
             |      (b)          (B)            (b-B)     sqrt(diag(V_b-V_B))
             |      fem          pols         Difference       Std. err.
-------------+----------------------------------------------------------------
       logPE |   .0018918     .0054078        -.0035159        .0005128
      logDDF |    10.6616     30.83754        -20.17594        8.063218
------------------------------------------------------------------------------
                          b = Consistent under H0 and Ha; obtained from xtreg.
           B = Inconsistent under Ha, efficient under H0; obtained from regress.

Test of H0: Difference in coefficients not systematic

    chi2(2) = (b-B)'[(V_b-V_B)^(-1)](b-B)
            =  50.54
Prob > chi2 = 0.0000
```

5. Uji *Breusch-Pagan LM (Pooled OLS vs REM)*

```
. xttest0

Breusch and Pagan Lagrangian multiplier test for random effects

        logTE[PROVINSI1,t] = Xb + u[PROVINSI1] + e[PROVINSI1,t]

        Estimated results:
                         |       Var     SD = sqrt(Var)
                ---------+-----------------------------
                   logTE |   42.79903       6.542097
                       e |   3.834528       1.958195
                       u |   .9104782       .9541898

        Test: Var(u) = 0
                             chibar2(01) =   166.30
                          Prob > chibar2 =   0.0000
```

LAMPIRAN TABEL

Variabel Tax Effort

***Tax Effort* = Realisasi Penerimaan Pajak/PDRB X 100%**

1. DKI Jakarta

Realisasi Penerimaan Pajak/Tahun	juta/tahun
2013	26.097.578.000
2014	28.993.856.000
2015	29.077.000.000
2016	31.613.000.000
2017	36.501.000.000
2018	37.539.000.000
2019	40.298.000.000
2020	31.896.770.000
2021	36.097.385.000
2022	33.997.077.500
2023	35.047.231.250

PDRB atas harga konstan	miliar/tahun
2013	1.296.694,57
2014	1.373.389,13
2015	1.454.563,85
2016	1.539.916,88
2017	1.635.359,15
2018	1.735.208,29
2019	1.836.240,55
2020	1.792.291,09
2021	1.856.000,69
2022	1.953.488,99
2023	2.050.465,97

2. Jawa Barat

Realisasi Penerimaan Pajak/Tahun	juta/tahun
2013	11.236.145.855
2014	13.753.760.402
2015	14.617.071.393
2016	15.727.483.589
2017	16.483.095.520
2018	18.153.616.036
2019	19.626.352.311
2020	23.653.633.651
2021	23.458.576.336
2022	21.542.603.053
2023	21.298.396.099

PDRB atas harga konstan	miliar/tahun
2013	1.093.543,00
2014	1.149.216,00
2015	1.207.232,00
2016	1.275.619,00
2017	1.343.662,00
2018	1.419.624,00
2019	1.490.959,00
2020	1.453.380,00
2021	1.507.746,00
2022	1.589.984,00
2023	1.669.416,00

3. Jawa Tengah

Realisasi Penerimaan Pajak	Juta/Tahun
2013	23.437.536.000
2014	19.920.722.000
2015	32.247.427.000
2016	39.581.196.000
2017	35.594.251.000
2018	38.081.139.000
2019	40.255.170.000
2020	37.555.595.000
2021	40.033.387.000
2022	46.329.109.000
2023	49.757.084.000

PDRB atas harga konstan	miliar/th
2013	623.700.000.000
2014	764.959.150.000
2015	806.765.090.000
2016	849.099.350.000
2017	893.750.300.000
2018	941.091.140.000
2019	991.516.540.000
2020	965.227.270.000
2021	997.321.130.000
2022	1.050.278.090.000
2023	1.102.563.180.000

4. DIY

REALISASI PENERIMAAN PAJAK	juta/tahun
2013	1.063.314.120
2014	1.291.664.420
2015	1.397.772.210

2016	1.440.571.520
2017	1.583.875.060
2018	1.717.291.720
2019	1.773.940.610
2020	1.646.559.200
2021	1.688.443.840
2022	1.951.267.450
2023	2.069.612.270

PDRB atas harga konstan	**miliar/tahun**
2013	63.690.000.000
2014	79.536.080.000
2015	83.474.450.000
2016	87.685.810.000
2017	92.300.240.000
2018	98.024.010.000
2019	104.485.460.000
2020	101.698.520.000
2021	107.372.560.000
2022	112.901.320.000
2023	118.626.840.000

5. Jawa Timur

Realisasi Penerimaan Pajak/Tahun	juta/tahun
2013	12.555.673.908
2014	12.635.980.142
2015	12.497.148.704
2016	12.772.227.117
2017	14.350.601.626
2018	15.060.713.325
2019	15.522.201.423
2020	14.412.667.226
2021	15.400.864.401
2022	17.573.322.019
2023	18.287.655.902

PDRB atas harga konstan	miliar/tahun
2013	1.192.789.800
2014	1.262.684.500
2015	1.331.376.100
2016	1.405.563.510
2017	1.482.299.580
2018	1.563.769.100
2019	1.650.143.105
2020	1.611.392.550
2021	1.668.754.360
2022	1.757.874.930
2023	1.844.808.670

6. Banten

Realisasi Penerimaan Pajak/Tahun	juta/tahun
2013	2.548.411.243
2014	3.658.890.936
2015	4.239.574.508
2016	9.792.911.203
2017	5.487.328.744
2018	6.032.622.560
2019	6.720.753.642
2020	5.659.646.555
2021	6.670.933.203
2022	7.777.071.655
2023	8.078.043.384

PDRB atas harga konstan	miliar/tahun
2013	331.099.105,50
2014	349.584.667,76
2015	369.209.288,06
2016	389.543.932,29
2017	412.639.618,30
2018	436.581.428,06
2019	459.666.415,79
2020	444.265.085,76
2021	463.472.925,94
2022	487.676.067,09
2023	511.804.653,01

7. Perhitungan *Tax Effort* di Pulau Jawa (%)

Pulau Jawa ***(TAX EFFORT)***	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
DIY	1,7	1,6	1,7	1,6	1,7	1,8	1,7	1,6	1,6	1,7	1,7
JAWA TENGAH	3,8	2,6	4	4,7	4	4	4,1	3,9	4	4,4	4,5
JAWA TIMUR	10,5	10,0	9,4	9,1	9,7	9,6	9,4	8,9	9,2	10	9,9
JAWA BARAT	10,2	11,9	12,1	12,3	12,2	12,7	13,1	16,2	15,5	13,5	12,7
DKI JAKARTA	20,1	21,1	19,9	20,5	22,3	21,6	21,9	17,7	19,4	17,4	17,0
BANTEN	7,7	10,5	11,5	25,1	13,3	13,8	14,6	12,7	14,4	15,9	15,

Variabel Desentralisasi Fiskal
Desentralisasi Fsikal = Pendapatan Asli Daerah/Total Pendapatan Daerah

1. **DKI Jakarta**

PAD	miliar/tahun
2013	31.904.000.000
2014	32.830.000.000
2015	33.686.000.000
2016	36.888.000.000
2017	43.901.000.000
2018	43.327.000.000
2019	45.707.000.000
2020	57.561.000.000
2021	57.929.000.000
2022	60.300.000.000
2023	62.386.000.000

Total Pendapatan Daerah	miliar/tahun
2013	36.005.000.000
2014	40.929.000.000
2015	44.209.000.000
2016	53.785.000.000
2017	64.824.000.000
2018	61.236.000.000
2019	62.301.000.000
2020	82.196.000.000
2021	83.900.000.000
2022	89.246.000.000
2023	90.286.000.000

2. Jawa Barat

PAD	miliar/tahun
2013	12.360.109.870
2014	15.038.153.310
2015	16.263.235.947
2016	16.180.205.532
2017	16.221.720.740
2018	16.200.963.136
2019	17.923.409.119
2020	19.028.567.293
2021	25.066.632.129
2022	26.091.298.456
2023	26.987.290.349

Total Pendapatan Daerah	miliar/tahun
2013	19.237.611.310
2014	22.310.953.031
2015	23.914.485.396
2016	26.806.857.281
2017	27.099.278.340
2018	28.011.278.300
2019	29.019.289.333
2020	34.092.988.348
2021	44.715.065.662
2022	45.092.110.200
2023	46.086.209.011

3. Jawa Tengah

PAD	miliar/tahun
2013	8.212.800
2014	9.916.358
2015	10.904.881
2016	11.541.029
2017	12.547.512
2018	13.711.837
2019	14.112.159
2020	13.669.303
2021	14.697.721
2022	16.264.700
2023	17.012.689

Total Pendapatan Daerah	miliar/tahun
2013	13.343.358
2014	15.157.460
2015	16.828.231
2016	19.632.575
2017	23.703.173
2018	24.702.318
2019	25.986.244
2020	25.393.556
2021	26.635.246
2022	24.168.017
2023	25.369.913

4. DIY

PAD	**miliar/tahun**
2013	1.398.037.922
2014	1.402.839.400
2015	1.589.023.459
2016	1.673.749.196
2017	1.851.973.397
2018	2.040.723.347
2019	2.082.767.034
2020	2.061.745.191
2021	2.072.256.112
2022	2.067.000.651
2023	2.069.628.382

Total Pendapatan Daerah	miliar/tahun
2013	2.983.039.334
2014	3.002.018.356
2015	3.590.230.003
2016	3.899.192.985
2017	5.085.241.220
2018	5.443.179.143
2019	5.694.118.314
2020	5.002.045.900
2021	4.904.820.877
2022	5.091.262.922
2023	5.209.822.498

5. Jawa Timur

PAD	miliar/tahun
2013	13.998.029.399.011
2014	14.022.874.900.233
2015	15.402.647.674.501
2016	15.817.795.022.677
2017	17.324.177.664.424
2018	18.531.062.021.823
2019	19.327.125.485.405
2020	17.950.996.508.801
2021	18.935.883.965.350
2022	19.200.125.348.330
2023	19.399.324.120.300

Total Pendapatan Daerah	miliar/tahun
2013	21.999.023.952.123
2014	22.003.098.877.734
2015	22.228.450.227.974
2016	24.962.122.477.070
2017	29.864.031.011.506
2018	31.939.187.379.442
2019	33.455.209.327.986
2020	31.631.024.771.618
2021	34.280.707.260.529
2022	35.022.134.927.089
2023	35.989.044.874.230

6. Banten

PAD	juta/tahun
2013	4.118.551
2014	4.899.125
2015	4.972.737
2016	8.656.395
2017	9.706.065
2018	10.320.366
2019	11.201.873
2020	10.334.116
2021	11.623.305
2022	11.205.654
2023	12.399.405

Total Pendapatan Daerah	juta/tahun
2013	6.230.229
2014	7.068.432
2015	7.328.220
2016	9.786.470
2017	10.265.222
2018	11.072.775
2019	12.281.829
2020	12.122.343
2021	12.304.688
2022	11.775.709
2023	12.899.451

7. Desentralisasi Fiskal Provinsi-Provinsi di Pulau Jawa

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
DIY	0,468	0,467	0.442	0,429	0,364	0,374	0,365	0,412	0,422	0,405	0,397
Jawa Tengah	0,615	0,654	0,648	0,587	0,529	0,555	0,543	0,538	0,551	0,672	0,67
Jawa Timur	0,636	0,637	0,692	0,633	0,58	0,58	0,577	0,567	0,552	0,548	0,539
Jawa Barat	0,642	0,674	0,68	0,603	0,598	0,578	0,617	0,558	0,56	0,578	0.585
DKI Jakarta	0,886	0,802	0,761	0,685	0,677	0,707	0,733	0,7	0,69	0,675	0,69
Banten	0.661	0,693	0,678	0,884	0,945	0,932	0,912	0,852	0,944	0,951	0,961

Variabel Pertumbuhan Ekonomi Pertumbuhan Ekonomi = PDRB

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
DIY	5,47 %	5,17 %	4,95 %	5,05 %	5,26 %	6,20 %	6,59 %	- 2,67 %	5,58 %	5,15 %	5,07 %
JAWA TENGAH	-4%	3%	4%	-4%	0%	1%	1%	-149 %	-226 %	59%	- 6,00 %
JAWA TIMUR	6,08 %	5,86 %	5,44 %	5,57 %	5,46 %	5,47 %	5,53 %	- 2,33 %	3,56 %	5,34 %	4,95 %
JAWA BARAT	34%	-4%	0%	-45%	3%	41%	-18%	-81%	245 %	103 %	-24%
DKI JAKART A	- 187 %	-236 %	0%	-71%	157 %	-79%	-5%	-141 %	-249 %	48%	-6%
BANTEN	-2%	-17%	-1%	-3%	9%	0%	-9%	-164 %	-232 %	12%	- 4,00 %