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THE IMPACT OF INVESTMENT, PDRB GROWTH, AND MINIMUM WAGE ON REGIONAL TAX REVENUE ACROSS 34 PROVINCES IN INDONESIA

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Abstract
Regional Tax commonly dominated Local Own-Source Revenue (PAD) from 2018 to 2023. In fact, regional tax revenue reached 73.4% of total PAD in 2023. This highlights the importance of optimizing Regional Tax collection. This study aims to determine the influence of Gross Regional Domestic Product (PDRB), Domestic Investment (PMDN), and Regional Minimum Wage (UMR) on Regional Tax Revenue. This research uses quantitative associative method with multiple linear regression to determine the relationship of dependent and independent variables. The results show that all three independent variables affect regional tax revenue simultaneously. Partially, PDRB and PMDN have a significant positive effect while Regional Minimum Wage has no significant effect on Regional Tax. This indicates that local governments must increase Gross Regional Domestic Product and Domestic Investment to optimize Regional Tax revenue. It is recommended that local governments formulate policies to encourage investment through financial incentives such as tax reductions and bureaucratic simplification, including streamlined licensing processes.
Keywords: Domestic Investment, Gross Regional Domestic Product, Regional Minimum Wage, Regional Tax Revenue

INTRODUCTION

The 2023 national Regional Revenue and Expenditure Budget (APBD) structure indicates that Regional Tax constitutes the largest proportion of Local Own-Source Revenue (PAD) (DJKN, 2024). Regional Tax is a key revenue source for increasing PAD. Regional tax revenue in 2023 reached 73.4% of total PAD revenue, as shown in Table 1.

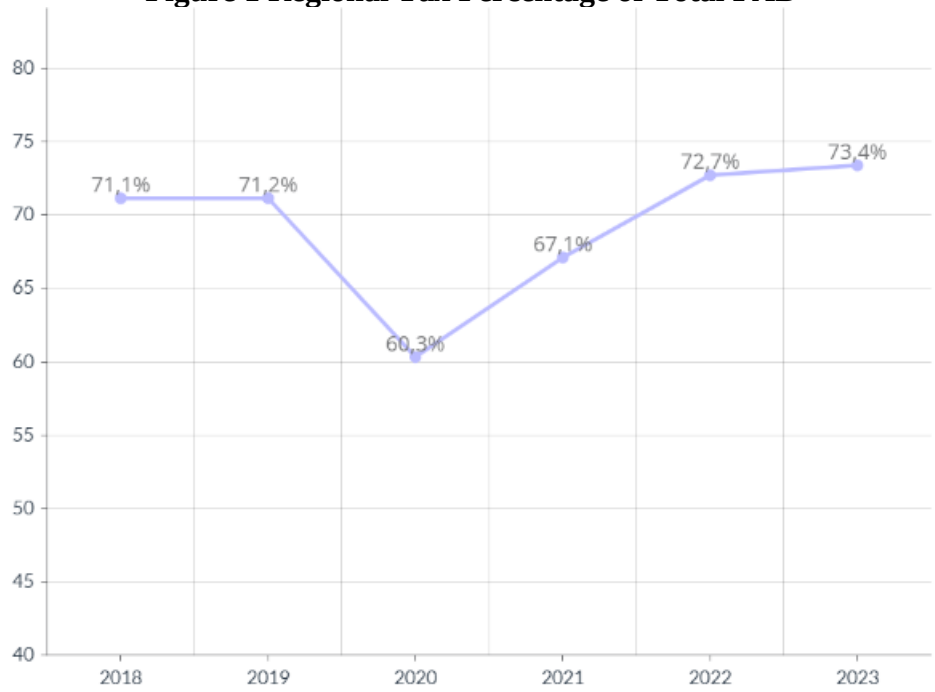
Table 1 National Local Own-Source Revenue Details

Account	Realization (in billion)	Percentage
Regional Tax	253.347,38	73,4
Regional Distribution	9.238,86	2,7
Separated Regional Asset Management Revenue	13.240,03	3,8
Other Legal PAD	69.490,95	20,1
Total PAD	**345.327,22**	**100**

Source: Directorate General of State Assets Management (2024)

As the largest source of PAD revenue, as shown in Figure 1, regional tax potential must be continuously maximized. In generating PAD, the central government provides opportunities and freedom to each region to implement Regional Autonomy (Triatusti & Pratomo, 2016). Indonesia has implemented Regional Autonomy since 1999 with the enactment of Law number 22 of 1999, last updated with Law number 32 of 2014 (Endah, 2016).Regional Autonomy aims to optimize community welfare in each region. As regional autonomy enacted, Local Governments are responsible for regional financing and development sourced from PAD and are authorized to explore funding sources according to each region's potential, including the authority to explore regional tax potential (Triatusti & Pratomo, 2016)

Figure 1 Regional Tax Percentage of Total PAD



Source: Directorate General of State Assets Management (2024)

Although Regional Tax represents the largest source of Local Own-Source Revenue, its role in financing regional development remains insignificant. Yet, as time passes, regional autonomy policy gave local govs more control or authority of their own regional development. With this increasing authority, local governments are expected to reduce their dependence on the central government (Fadly, 2016). Regional tax collection practices also occur in other countries.

In Southeast Asian countries such as Malaysia, Thailand, and the Philippines, regional taxes are generally imposed on property ownership and motor vehicles (Shira, 2018). In Europe, Sweden is known as one of the countries with substantial regional tax impositions. Local income tax contributes to more than 90% of total regional tax revenue. In England, property tax serves as the main revenue source for local governments (Mor & Sandford, 2017).

Japan has a particularly interesting regional taxation system. They have a system that allows regional tax payments to be exchanged for local products, known as hometown tax or *Furusato Nozei*. This system enables residents to donate a portion of their income tax to their chosen local government. In return, they receive local products from that region and tax deductions. However, there has been a shift from the initial policy's vision as this system has become a potential for tax avoidance (Soneda, 2023).

Each year, the Directorate General of Fiscal Balance (DJPK) distributes Balance Funds to local governments. This is done to achieve equal financial capacity among regions (DJPK, 2024). However, some regions still heavily depend on balance funds provided by the central government (Hasibuan, 2016).Therefore, local governments must be able to explore local government financial sources to reduce dependency on the central government, such as exploring its regional tax potential.

The ability of local governments to explore regional tax potential is one indicator of their readiness to implement regional autonomy. Therefore, local governments need to increase regional tax revenue through policies that support revenue collection. Efforts to increase regional revenue from regional taxes are determined by economic factors that show development potential in a region. The development of these economic factors can be observed

through the growth of Gross Regional Domestic Product (PDRB), domestic direct investment, and regional minimum wage (Fadly, 2016; Irfan, 2010; Lumy et al., 2018).

Growth in PDRB, increased investment and regional minimum wage indicate expanding economic development in a region. As a region's economy grows, it should correspondingly increase tax revenue in that region. However, if local governments are ineffective in exploring regional tax potential, tax revenue may not automatically increase despite growth in PDRB, investment, and regional minimum wage (Ismail, 2018). Thus, this study examines whether regional economic development influences regional tax revenue across Indonesia's 34 provinces.

This research aims to determine the impact of Gross Regional Domestic Product (PDRB), Domestic Direct Investment (PMDN), dan and Regional Minimum Wage (UMR) on regional tax revenue. The study's benefit is to enable local governments to formulate evidence-based policies rather than relying solely on intuition. This study examines the influence of investment, PDRB growth, and minimum wage on regional tax across 34 Indonesian provinces from 2018 to 2023. Although Indonesia currently has 38 provinces, the study uses data from 34 provinces due to data limitations. The investment data used in this study specifically refers to Domestic Direct Investment (PMDN).

LITERATURE REVIEW

Tax Buoyancy Theory

One theory explaining the relationship between PDRB and tax revenue is Tax Buoyancy. This theory states that positive economic growth leads to increased economic activity and tax compliance. In brief, when PDRB increases, public income and consumption rise, consequently increasing tax revenue. Elasticity of tax revenue in response to changes in national income has become an important factor frequently chosen by developing countries to consider criteria for the tax system. One indicator to measure this elasticity is tax buoyancy. Tax buoyancy can also be used to estimate tax revenue. Additionally, tax buoyancy is used in the process of evaluating the impact of tax policy changes on revenue (Asmarani, 2021).

Regional Revenue

Regional revenue heavily depends on regional taxes, playing a crucial role in providing quality public services, including goods and services needed by the community. Local governments' primary duty is to serve the community, largely funded by regional taxes. This can be analyzed using the Welfare State theory, which states that governments have an obligation to provide optimal services to the community. Thus, taxation is not the goal but rather a means for the government to finance services in achieving public welfare (Handayani et al., 2024).

Regional Tax

Regional tax is a component of Local Own-Source Revenue. Unlike central government taxes, regional taxes are established by local governments through regional regulations. Regional tax collection authority lies with local governments and is used to finance governmental operations and development in both Regencies/Cities and Provinces (Lumy et al., 2018). Many factors determine a region's tax revenue, one being the region's economic development (Ismail, 2018).

Investment

Investment is necessary to promote economic growth and can be undertaken by both domestic and foreign investors. Additionally, it serves as an economic development factor because investment not only increases goods or services production but also creates employment opportunities for the community (Wihda & Poerwono, 2014). Therefore, when investment value increases, it positively impacts a region's economy, while low investment

values can impede development, such as increasing unemployment rates (Aminda & Rinda, 2019).

Gross Regional Domestic Product

Gross Regional Domestic Product (PDRB) is a key factor in understanding a region's economic situation during a specific period, both in current and constant prices. Essentially, PDRB represents the total added value generated by all businesses and enterprises in a particular region, or it can be considered as the total final value of goods and services produced by all economic units within that area (BPS, 2023). Positive PDRB growth indicates an increase in regional goods and services production (Widodo, 2021).

Regional Minimum Wage

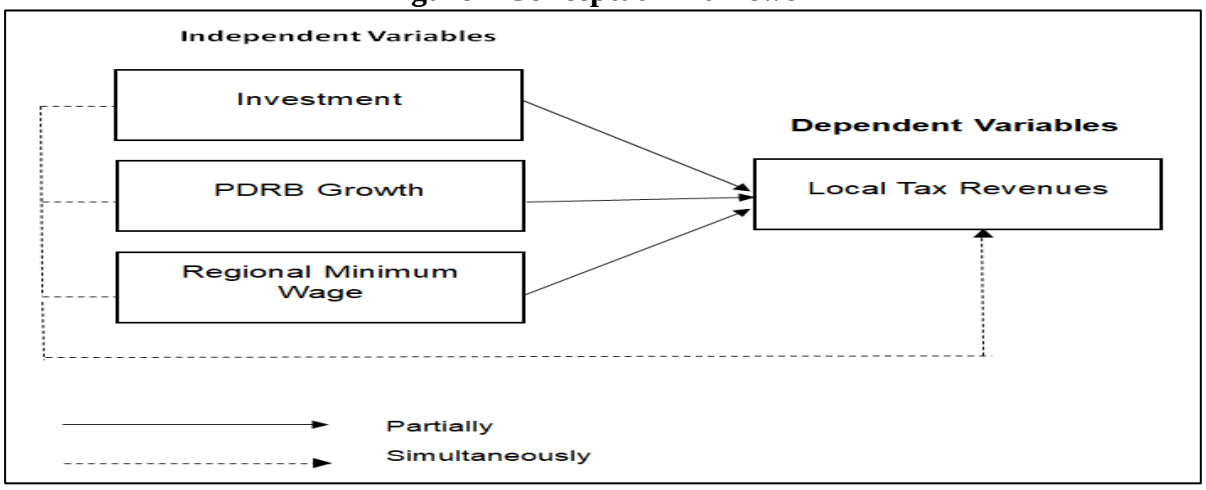
Regional Minimum Wage (UMR) is the minimum wage rate applicable at the provincial level, including districts and cities within that region. UMR increases annually due to several factors. It is determined based on the Decent Living Needs Concept, which considers basic needs, consumer price index, economic growth, business sustainability, general wages, market conditions, economic conditions, and per capita income (Wahyuni, 2022).

Previous Studies

Hasibuan (2016) found that investment does not affect regional tax revenue in North Sumatra Province. Similarly, research by Sabyan et al. (2022) indicates that Domestic Direct Investment has no significant impact on Land and Building Tax revenue in Jambi City. Research conducted by Lumy et al (2018) states that PDRB positively influences regional tax revenue in North Sulawesi Province. Meanwhile, according to Fadly (2016), PDRB growth does not affect regional tax revenue in East Java Province, meaning PDRB increases do not impact regional tax revenue increases in East Java. According to Wiradinata (2019), Regional Minimum Wage increases do not affect Land and Building Tax Revenue in Tangerang City. The author has not found direct correlations between minimum wage influence on regional taxes as a whole. However, UMR increases in Malang City showed that City Minimum Wage increases significantly positively affect public purchasing power Huda (2018).

Several studies have examined the influence of independent variables used in this research on regional tax revenue. However, these are limited to specific tax types and do not address regional taxes comprehensively. Additionally, existing research is limited to Regency/City or Provincial scope. Therefore, this study aims to fill the gap by examining the influence of investment, PDRB growth, and UMR on overall regional taxes across 34 Indonesian provinces. The conceptual framework of this research is shown in Figure 2.

Figure 2 Conceptual Framework



Source: Processed data (2024)

Based on Figure 2, the hypotheses proposed in this research are:
H1: Investment has a positive effect on Regional Tax Revenue
H2: PDRB growth has a positive effect on Regional Tax Revenue
H3: Regional Minimum Wage has a positive effect on Regional Tax Revenue

METHODS

In this research, the authors employ a quantitative associative method aimed at determining the relationship between dependent and independent variables (Saunders et al., 2019). The study uses panel data from 2018 to 2023 across 34 Indonesian provinces, sourced from the Central Bureau of Statistics and the Directorate General of Fiscal Balance. This research employs Multiple Linear Regression Analysis as its analytical tool. The details of dependent and independent variables are shown in Table 2.

Table 2. Research Variables

Dependent Variables	**Unit**	**Data Scale**	**Data Transformation**
Provincial Regional Tax Revenue	Point	Ratio	Natural Logarithm
Independent Variables	**Unit**	**Data Scale**	**Data Transformation**
Provincial Domestic Direct Investment	Point	Ratio	Natural Logarithm
Gross Regional Domestic Product	Point	Ratio	Natural Logarithm
Regional Minimum Wage	Point	Ratio	Natural Logarithm

Source: Processed data (2024)

Initial data processing was conducted using Excel 2016 to adjust the panel data structure. The data was then processed using Stata 18 with the following regression equation:

$$\boldsymbol{Y_{it} = \alpha + \beta_1 LnPMDN_{it} + \beta_2 LnPDRB_{it} + \beta_3 LnUMP_{it} + \varepsilon_{it}}$$

$Y_{it} = Provincial\ Regional\ Tax\ Revenue$
$\alpha = Constant$
$\beta_1 = Provincial\ Domestic\ Direct\ Investment\ Coefficient$
$\beta_2 = Gross\ Regional\ Domestic\ Product\ Coefficient$
$\beta_3 = Provincial\ Minimum\ Wage\ Coefficient$
$LnPMDN_{it} = Provincial\ Domestic\ Direct\ Investment\ (point)$
$LnPDRB_{it} = Gross\ Regional\ Domestic\ Product\ (point)$
$LnUMP_{it} = Provincial\ Minimum\ Wage\ (point)$
$\varepsilon_{it} = Residual$

To ensure the model parameters are Best Linear Unbiased Estimator (BLUE), classical assumption tests were performed (Sihombing, 2021). These tests include normality, heteroscedasticity, multicollinearity, and autocorrelation tests, as detailed in Table 3.

Table 3. Classical Assumption Tests

Classical Assumption Tests	**H0**	**H1**
Skewness and Kurtosis Tests	Data is normally distributed	Data is not normally distributed normal
Breusch–Pagan/Cook–Weisberg test	Data variance is Homoscedastic	Data variance is Heteroscedastic
Woolridge test	Model has no autocorrelation	Model has autocorrelation
Variance Inflation Factor (VIF)	**<10**	**≥10**
	Data has no multicollinearity	Data has multicollinearity

Source: Processed data (2024)

After conducting classical assumption tests, the next step was model selection due to the use of panel data in this research. There are three general model approaches: Common Effects or Pooled Effects (PE), Fixed Effects (FE), and Random Effects (RE) (Sihombing, 2021). Several tests were required to determine the best model, as shown in Table 4.

Table 4. Panel Data Regression Model Testing

Metode Pengujian	Perbandingan Model	H0	H1
Chow Test	PE dan FE	PE	FE
Lagrange Multiplier (LM) Test	PE dan RE	PE	RE
Hausman Test	FE dan RE	RE	FE

Source: Processed data (2024)

Subsequently, Goodness of Fit (GOF) tests were conducted to assess how well the model fits with a series of observations *(Maydeu-olivares & Forero, 2010)*. The details of GOF tests performed are shown in Table 5.

Table 5. Goodness of Fit Tests

Uji GOF	H0	H1
Partial Test	Independent Variables have no partial effect	Independent Variables have partial effect
Simultaneous Test	All independent variables have no simultaneous effect	All independent variables have simultaneous effect

Source: Processed data (2024)

RESULTS AND DISCUSSION

The discussion begins with a descriptive analysis of each variable to concisely present information about each variable, as shown in Table 6.

Table 6. Variable Description

Variable	Min	Max	Mean	Std. Deviation
Provincial Regional Tax Revenue (billion)	350,52	42.523,12	6.256,31	9.317,12
Provincial Direct Domestic Investment (billion)	50,9	95.202,1	13.730,16	18.212,46
PDRB (billion)	25.034,08	2.050.466	332.352,7	4,37
Regional Minimum Wage	1.454.154	4.901.798	2.622.901	577.945,4

Source: Processed data (2024)

The descriptive analysis based on Table 6 shows that the lowest regional tax was recorded in West Sulawesi Province in 2018. In that year, revenue from regional taxes in West Sulawesi was relatively low compared to other provinces. Conversely, the highest regional tax was recorded in DKI Jakarta in 2023, with total revenue reaching IDR 43.52 trillion. The largest tax revenue came from Motor Vehicle Tax (PKB) at IDR 9.41 trillion and Rural and Urban Land and Building Tax (PBB-P2) at IDR 9.04 trillion (Siswanto, 2024).

The lowest Domestic Direct Invesment was recorded in West Papua in 2018, while the highest was in DKI Jakarta in 2023. West Papua faced challenges in attracting domestic investors due to limited infrastructure and unstable security (Pambudi et al., 2022). DKI Jakarta, as Indonesia's business and economic center, continues to attract domestic investment with better facilities and a conducive investment climate.

The lowest PDRB was found in North Maluku in 2018, with the highest in DKI Jakarta in 2023. In 2018, North Maluku's economy was dominated by the agricultural and fisheries sectors, which tend to have lower added value, but in 2022 there was an increase in manufacturing production, particularly in nickel smelters (Setiawan, 2023). Meanwhile, DKI

Jakarta, with its diverse and service-based economy, recorded very high PDRB. The lowest minimum wage was in DI Yogyakarta in 2018, while the highest was in DKI Jakarta in 2023. The minimum wage generally increased annually, except in 2021. This was due to the Covid-19 pandemic that affected the global economy (Tridiani & Tanur, 2022).

An interesting phenomenon from this data is DKI Jakarta's dominance as the highest in all variables in 2023. This shows a very high concentration of economic activity in the capital, which can be a double-edged sword. On one side, it reflects Jakarta's role as the national economic center, but on the other hand, it raises questions about equitable development in Indonesia. Additionally, provinces outside Java ranking lowest in several variables (such as West Sulawesi, West Papua, and North Maluku) indicate development gaps between western and eastern Indonesia. This emphasizes the importance of more effective development equalization policies and economic decentralization (Rizki et al., 2023). Classical assumption tests were then conducted with results as shown in Table 7.

Table 7. Classical Assumption Tests

Classical Assumption Test	Prob > chi^2	Interpretation
Skewness and Kurtosis Tests	0,0000	Not Normally Distributed
Breusch–Pagan/Cook–Weisberg test	0,6794	Homoscedastic
Woolridge test	0,0290	Autocorrelation
	VIF	Interpretation
Variance Inflation Factor (VIF)	2,25	No Multicollinearity

Source: Processed data (2024)

Tests were then conducted to determine the best panel data regression model. The results showed Fixed Effect or RE was selected as shown in Table 8.

Table 8. Panel Data Regression Model Testing

Testing Method	Model Comparison	Prob	Selected Model
Chow Test	Pooled Effect dan Fixed Effect	0,0000	Fixed Effect
Lagrange Multiplier (LM) Test	Pooled Effect dan Random Effect	0,0000	Random Effect
Hausman Test	Fixed Effect dan Random Effect	0,0006	Fixed Effect

Source: Processed data (2024)

Based on classical assumption test results, the model is not normally distributed, but data with n>30 can be assumed normal according to the central limit theorem (Sintia et al., 2022). Regarding autocorrelation, to address this issue, the research used regression that addresses first-order autoregressive disturbance (AR(1)), namely xtregar regression (Sihombing, 2021), which produced regression results as shown in Table 9.

Table 9. Regression Results

Variable	Coefficient	Prob
Cons	-5,9278	0,0000
Provincial Domestic Investment	0,0481	0,0490
PDRB	0,9830	0,0000
Regional Minimum Wage	0,1122	0,4444
Prob > chi2		0,0000

Source: Processed data (2024)

The regression results in Table 9 have the following equation form.

$$\boldsymbol{Y_{it} = -5,9278 + 0,0481 LnPMDN_{it} + 0,9830 LnPDRB_{it}}$$

The regression results as shown in Table 9 indicate Prob > chi2 is below the alpha value at 0.000. This means that simultaneously, Provincial Domestic Investment, PDRB, and Regional Minimum Wage significantly influence Regional Tax revenue across 34 Provinces.

Partial tests show Provincial Domestic Investment and PDRB have significant effects while Regional Minimum Wage partially has no significant effect on Regional Tax Revenue. The R-squared value of 0.9019 indicates that approximately 90.19% of the variation in the dependent variable can be explained by the independent variables in the model. Only about 9.81% of the variation cannot be explained by the model, referred to as residual or error.

Effect of Provincial Domestic Investment on Regional Tax Revenue

The partial test conducted on Domestic Investment shows that it has a positive and significant effect on Regional Tax Revenue. These results indicate that a 1% increase in Domestic Investment will increase Regional Tax, which is a component of Regional Original Revenue (PAD), by 0.04%. This result aligns with research conducted in Sulawesi Island showing that the Domestic Investment variable has a positive and significant effect on PAD (Pauli et al., 2024). Additionally, research in North Sumatra Province also found that Domestic Investment has a positive and significant impact on PAD in that region (Sinaga & Rozaini, 2023). Other research in West Java also confirms that Domestic Investment simultaneously and partially affects PAD (Arista, 2023). These research findings strengthen the evidence that increased domestic investment can drive regional tax revenue growth, which can support regional economic development in the future.

Effect of PDRB on Regional Tax Revenue

The partial test results showing that PDRB has a positive and significant effect on Regional Tax Revenue, with a 1% increase in PDRB leading to a 0.98% increase in Regional Tax Revenue, align with several previous studies, including research by Nicola & Saleh (2023) who found that PDRB has a significant positive effect on regional tax revenue in Banjar Regency during 2010-2021. A study conducted by Aji & Nugroho (2021) in Semarang City for the 2000-2019 period also showed that PDRB has a significant positive effect on regional tax revenue. Research conducted in Surabaya City also proved that PDRB has a positive effect on regional tax revenue (Yusuf, 2022). PDRB increases are generally accompanied by increased economic activity, such as goods and services production. When PDRB increases, it indicates an increase in economic activity and public income. This income increase improves the public's ability to pay taxes, which ultimately increases Regional Tax Revenue (Pratiwi, 2021).

Effect of Regional Minimum Wage on Regional Tax Revenue

Based on the partial test conducted on Regional Minimum Wage (UMR), the results show that UMR does not affect Regional Tax Revenue. This result aligns with research conducted in DKI Jakarta showing that the UMR variable has no significant effect on Regional Original Revenue (PAD). This research shows that although UMR increases, it does not automatically increase regional tax revenue (Wulandari, 2023). Similarly in Bali, the Minimum Wage does not affect regional original revenue (Artana & Karmini, 2024). These studies show that although UMR is an important economic indicator, its effect on Regional Tax Revenue is not significant.

CLOSING

Conclusion

The test results show that Provincial Domestic Investment, Gross Regional Domestic Product (PDRB), and Regional Minimum Wage (UMR) simultaneously have a positive and significant effect on Regional Tax Revenue. Partially, the results show that Provincial Domestic Investment has a positive and significant effect on Regional Tax Revenue, with a 1% increase in Provincial Domestic Investment leading to a 0.04% increase in Regional Tax. This result aligns with research conducted in Sulawesi Island, North Sumatra, and West Java, which shows that Provincial Domestic Investment has a positive and significant effect on Regional Original

Revenue (PAD). These findings strengthen the argument that increased domestic investment can drive regional tax revenue growth, which in turn supports regional economic development. PDRB also has a positive and significant effect on Regional Tax Revenue, with a 1% increase in PDRB leading to a 0.98% increase in Regional Tax Revenue. Previous research in Banjar Regency, Semarang City, and Surabaya City supports this finding, showing that higher PDRB is usually accompanied by increased economic activity and public income, which improves tax-paying ability. Conversely, UMR has no significant effect on Regional Tax Revenue. Research in DKI Jakarta and Bali shows that although UMR increases, this does not automatically increase regional tax revenue. This finding shows that although UMR is an important economic indicator, its effect on Regional Tax Revenue is not significant.

Suggestion

Future research can further investigate the independent variables that affect regional tax in this study, namely Provincial Domestic Investment and PDRB. Finding factors that can increase these variables so that regional tax revenue increases for more effective and efficient regional autonomy implementation. Recommendations for regional governments include formulating policies that can encourage investment through both financial incentives such as tax reductions and bureaucratic ease such as simplification of licensing processes.

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