

Analysis of Determinants for the Optimization of Restaurant Tax Revenue in North Sumatra Province (Study on Regencies/cities in North Sumatra from 2018 to 2022)

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Abstract

According to Law No. 28 of 2009, taxes are contributions from the community used for national purposes to ensure the prosperity of the people. This law also explains the existence of Regional Taxes and Levies (PDRD such as the Restaurant Tax. Each year, the Regional Tax and Levy Management Agency sets targets, but many of these targets are not achieve. For example, in 2020 and 2021, many tapping box devices were installed to optimize tax collection, but the targets were still not achieved. Therefore, the purpose of this study is to assess other factors that can optimize tax revenue through the analysis of determinants for the optimization of restaurant tax revenue in North Sumatra Province. This research will take samples from five cities and regencies in North Sumatra Province: Medan, Deli Serdang, Tebing Tinggi, Batu Bara, and Serdang Bedagai. The study will use a quantitative method with primary data collected through surveys. The results of this research indicate that tax audits, tapping box applications, and tax regulations significantly influence taxpayer compliance in paying restaurant taxes in North Sumatra Province. Additionally, tax audits and tapping box applications have a substantial impact on tax optimization, whereas tax regulations do not have a significant impact on the optimization of restaurant taxes in North Sumatra Province. Furthermore, taxpayer compliance does not significantly affect the optimization of restaurant taxes in North Sumatra Province. Finally, tax audits, tapping box applications, and tax regulations do not significantly influence the optimization of restaurant taxes through taxpayer compliance in paying restaurant taxes in North Sumatra Province.

I. Introduction

The General Provisions and Tax Procedures Law (KUP) details tax regulation in the KUP Law No. 28 of 2007 verse 1:1 state people who due to legal obligation can contribute to the country of his own accord, without direct compensation, and used to advance the public welfare (*UU Nomor 28 Tahun 2007*, t.t.).

Furthermore, to enhance economic growth in each region, the government will grant authority to each region by issuing decisions regarding regional autonomy. One of the measures is to manage their local taxes based on Law No. 28 of 2009. One of the taxes regulated in Law No. 28 of 2009 concerning Regional Taxes and Regional Levies (PDRD) is the restaurant tax (*UU Nomor 28 Tahun 2009*, t.t.). The restaurant tax rates in the province of North Sumatra can be seen in Table 1 as follows :

Table 1. Restaurant Tax Rate in North Sumatra Province

Regency or City	Regional Regulation	Rate
Medan	Perda No.5 thn 2011	10%
Deli Serdang	Perda No.2 thn 2011	10%
Tebing Tinggi	Perda No.5 thn 2011	10%
Batu Bara	Perda No.25 thn 2009	10%
Serdang Bedagai	Perda No.12 thn 2008	10%

Source: Regional Tax and Levy Management Agency of Regency/City for the Year 2021

The restaurant tax rate is regulated in Article 40(1) of the Law on Regional Taxes and Levies, which limits the tax rate to 10% for restaurants. Restaurants in regency/city areas cannot be taxed more than the maximum limit set by the law. Each city/regency can set its own tax targets for their respective areas, which can be seen in Table 1.2 as follows :

Table 2. Restaurant Tax Rate Regional Tax and Levy Management Agency of Regency/City in North Sumatera Province for The Year 2017-2020

Regency or City	2017 In Milion (Rp)	2018 In Milion (Rp)	2019 In Milion (Rp)	2020 In Milion (Rp)	2021 In Milion (Rp)
Medan	132.216	170.000	204.000	207.000	205.860
Deli Serdang	20.000	30.000	30.000	20.500	38.000
Tebing Tinggi	900	1.000	1.300	2.000	3.000

Batu Bara	1.500	2.500	3.217	3.000	4.500
Serdang Bedagai	2.000	2.640	3.000	3.000	3.000

Source: Regional Tax and Levy Management Agency of Regency/City for the Year 2021

In Table 1.2, it can be seen that the restaurant tax target in five regencies/cities in the Province of North Sumatra has continuously increased each year to adjust to the regional budget needs and the growth of businesses that fall into the restaurant category. However, the realization of restaurant taxes in the 5 regencies/cities in North Sumatra can be seen in Table 1.3 as follows :

Table 3. Restaurant Tax Realization for Regional Tax and Levy Management Agency of Regency/City In North Sumatera Province for The Year 2017-2020

Regency or City	2017 In Milion (Rp)	2018 In Milion (Rp)	2019 In Milion (Rp)	2020 In Milion (Rp)	2021 In Milion (Rp)
Medan	151.047	172.788	209.884	171.396	192.958
Deli Serdang	22.357	27.672	30.786	18.500	21.613
Tebing Tinggi	874	1.547	2.491	2.039	3.631
Batu Bara	1.219	1.326	3.513	2.609	3.568
Serdang Bedagai	2.705	3.250	3.398	2.203	2.612

Source: Regional Tax and Levy Management Agency of Regency/City for the Year 2021

In Table 1.3, it can be concluded that there are still several cities/regencies in the Province of North Sumatra that did not reach the target for regional tax revenue. Some of these cities/regencies include Meda City in 2017, 2020, and 2021, during which the COVID-19 virus spread. Various efforts have also been made with the installation of Tapping Box devices, which proved to be effective in the first six months. The distribution of the Tapping Box devices can be seen in Table 1.4 as follows

Table 4 Number of tapping boxes in restaurants in the Province of North Sumatra in 2020

City/Regency	Total of Tapping Box Tools	Number of Restaurant Taxpayers
Medan	150	200
Deli Serdang	42	186
Tebing Tinggi	19	129

Batu Bara	36	55
Serdang Bedagai	15	107

Source: Regional Tax and Levy Management Agency of Regency/City for the Year 2021

2. Theoretical Framework

Stewardship theory

Stewardship theory, as explained by Donaldson and Davis in Purnamawati et al. (2017), is a management approach that is not driven by personal ambition. It serves the goals of the organization above all else. Stewardship theory, as posited by Putro (2013), assumes a strong relationship between organizational performance and the satisfaction of the owners. Purnamawati et al. (2017) state that the government will strive to the utmost to conduct governance in such a way that it can improve the welfare of the people. Stewardship theory is very consistent in describing how the government provides its services to restaurant taxpayers (Purnamawati dan kurniawan, t.t.).

The framework of this research can be seen in Figure 2.1 as follows :

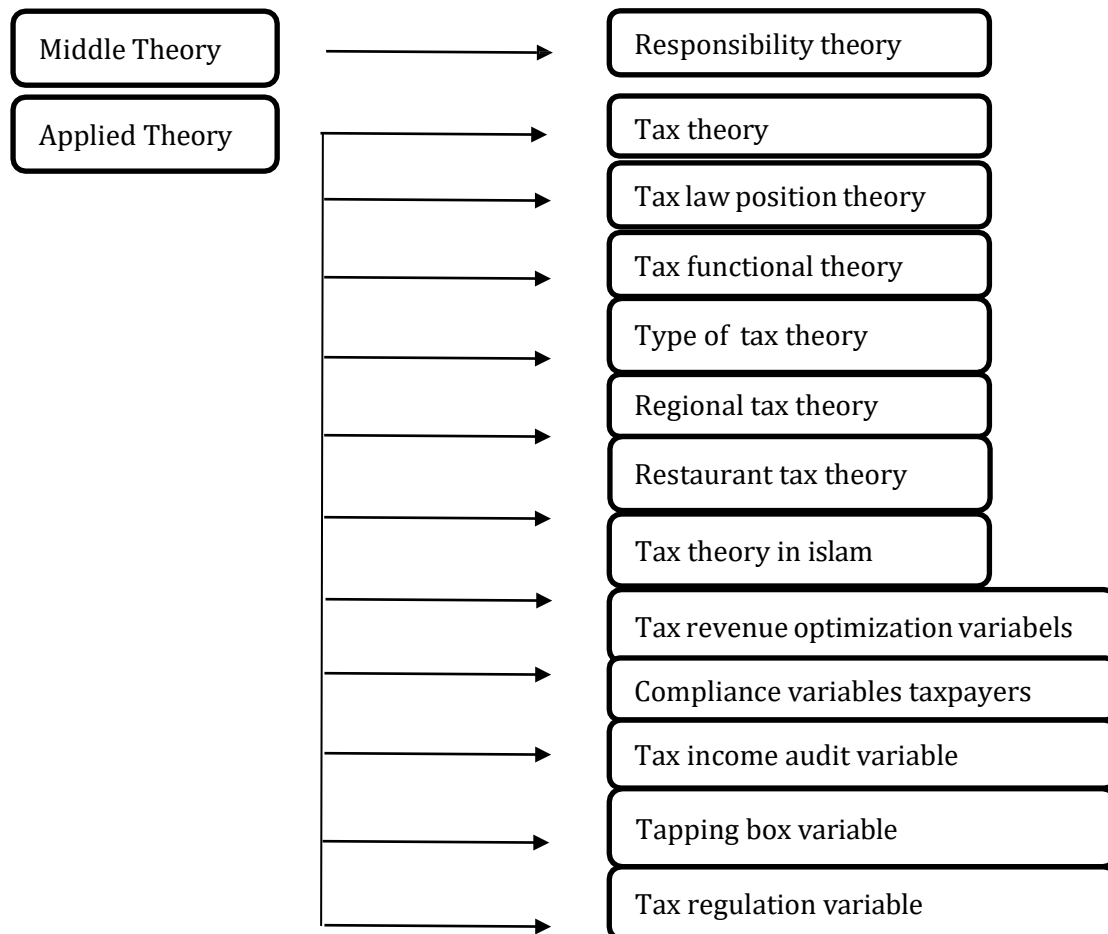


Figure 1. Theoretical Framework Research

Tax

Tax, as defined in Law No. 28 of 2009, is a mandatory contribution to the State owed by individuals or entities, which is coercive in nature, does not provide direct compensation, and is used for State purposes for the greatest welfare of the people (Law No. 28 of 2009). In accordance with Law No. 28 of 2009, the Republic of Indonesia concerning the Amendment of Law No. 34 of 2000 of the Republic of Indonesia, regional taxes that can be levied in accordance with the prevailing laws and regulations are mandatory payments made by individuals or business entities to the region without direct and proportional compensation to finance the administration of regional government and regional development (*UU Nomor 34 Tahun 2000*, t.t.). Regional Taxes and Levies based on Law No. 28 of 2009 consist of two types: Provincial Taxes and Levies, such as Motor Vehicle Tax, Cigarette Tax, and Surface Water Tax, as well as Regional Taxes with the following classifications :

- a) Hotel Tax;
- b) Restaurant Tax;
- c) Entertainment Tax;
- d) Advertisement Tax;
- e) Street Lighting Tax;
- f) Non-Metal Mineral and Rock Tax;
- g) Parking Tax;
- h) Groundwater Tax;
- i) Swallow's Nest Tax;
- j) Rural and Urban Land and Building Tax;
- k) land Land and Building Acquisition Fee.

One of the Regional Taxes and Levies is the restaurant tax, which, according to the Republic of Indonesia Law No. 28 of 2009, is a tax on the services provided by restaurants (Law No. 28, 2009). The law defines a restaurant as a provider of cost-based services and commodities such as food and/or beverages. This includes various services, such as restaurants, cafeterias, canteens, stalls, bars, and catering services. A second definition of 'restaurant tax' is provided by Emy (2018:67), which describes it as a regional levy on services provided by restaurants that sell food and/or beverages to consumers. The legal basis for this restaurant tax is (Marihot Pahala, 327) :

1. Law No. 28 of 2009 concerning regional taxes and regional levies.
2. Law No. 34 of 2000 concerning the amendment of Law No. 18 of 1997 concerning regional taxes and regional levies.
3. Government Regulation No. 65 of 2001 concerning regional taxes.
4. Regional Regulation of the regency/city that regulates restaurant tax.

5. Regent/Mayor Decree that regulates restaurant tax as the implementing regulation of the regional regulation on restaurant tax in the respective regency/city.

Tax optimization itself is very important and according to Sutedi (2008; 100), effective and efficient management of regional revenue sources can be achieved through optimization by expanding the revenue base, improving collection methods, enhancing supervision, increasing administrative effectiveness, reducing collection costs, and improving preparation to expand revenue capacity. The research framework in this study is

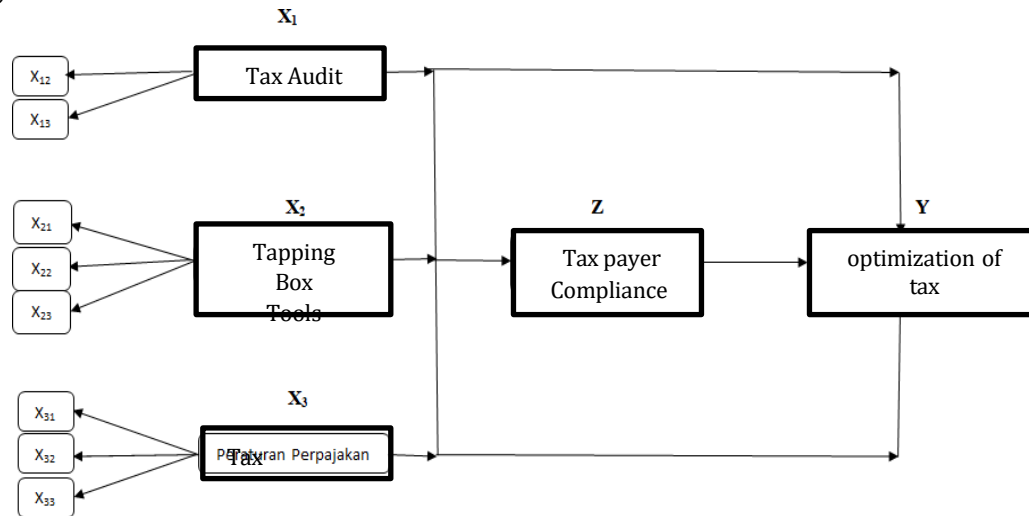


Figure 2. Structural Equation Modeling (SEM) Conceptual Framework
Source: Processed Data

The hypotheses in this study are: (1) Tax Audits, the Use of Tapping Box Devices, and Understanding of Tax Regulations have a significant influence on taxpayer compliance in paying restaurant taxes, (2) Tax Audits, the Use of Tapping Box Devices, and Understanding of Tax Regulations affect the optimization of Restaurant Tax revenue, (3) Taxpayer compliance in paying Restaurant Tax affects the Optimization of Restaurant Tax Revenue, and (4) Tax Audits, the Application of Tapping Box Devices, and Tax Regulations influence the Optimization of Restaurant Tax Revenue using taxpayer compliance as an intervening variable."

3. Methodology

The method in this reserach uses quantitative research methods and can be described as a research method based on the philosophy of positivism, used to research certain populations or samples. In general, quantitative research focuses on the scope of information, so it is suitable for large populations with few variables. In addition, conclusions drawn from observations of limited variables are generalized, that is, they relate to the population from which the sample was taken.

This research also uses a structural equation model based on partial least squares (PLS) and also carries out multivariate quantitative analysis. The locations in this research are spread across 5 cities/regencies in North Sumatra Province, namely Medan City, Deli Serdang Regency, Tebing Tinggi Regency, Batu Bara Regency, and Serdang Bedagai Regency with the population distribution as shown in the table 6 as follows :

Tabel 6. Total of Taxpayer of Five City/Regency in North Sumatra on 2020

City/Regency	Total of Restaurant Taxpayer
Medan	200
Deli Serdang	186
Tebing Tinggi	129
Batu Bara	55
Serdang Bedagai	107
Jumlah	677

Source: Regional Tax and Levy Management Agency of Regency/City for the Year 2021

The total sample taken in this study was determined using the slovin's formula as follows :

$$n = \frac{N}{N \cdot d^2 + 1}$$

Catatan :

N = Total of Population

n = Total of Sample taken

d = precision (at 10%)

$$n = \frac{677}{(677 \times 0,1^2) + 1}$$

$$n = \frac{677}{(6.77) + 1}$$

$$n = 87,1299 = 88 \text{ Taxpayer}$$

The sample was selected using the proportioned cluster sampling method with details as shown in the table 7 below :

Table 7. details of total sample

Regency	Proportion	Total Sample per Regency or city
Medan	$200 / 677 = 0,30$	26
Deli Serdang	$186 / 677 = 0,27$	24
Tebing Tinggi	$129 / 677 = 0,19$	17
Batu Bara	$55 / 677 = 0,08$	7
Serdang Bedagai	$107 / 677 = 0,16$	14
Total		88

Source: Processed Data

The data collection technique in this study uses questionnaires or surveys with a Likert scale, as well as documentation studies. The data analysis will use SEM Analysis with the Smart PLS 3.0 software. This data analysis technique will begin with a descriptive statistical analysis process, followed by PLS Analysis. Therefore, the operational variables in this study can be seen in Table 8 as follows :

Table 8. Operasional variabel

Variable	Defenition	Indicator	Scale
Taxpayer Compliance	Tax compliance is the obligation of taxpayers to fulfill their tax obligations in accordance with the provisions of the laws and regulations.	1. The desire of taxpayers (WP) to comply with theregulations in registeringthemselves. 2. Taxpayer compliance inresubmitting the Tax Return (SPTPD). 3. Compliance of taxpayers(WP) in calculating and paying the owed tax. 4. Taxpayer compliance (WP) in reporting taxesand paying tax arrears.	Likert

Tax Audit	Tax audit is a series of activities to search for, collect, and process data and other information to test taxpayer compliance in fulfilling tax obligations and for other purposes in the framework of implementing the provisions of tax laws and regulations	1. Auditor Integrity 2. Conducting audits on books, records, and documents related to taxes 3. Inspecting at the Taxpayer's premises 4. Informing the taxpayer of the audit results	Likert
Tapping Box Application	Tapping Box is equipment used by taxpayers and compared with the Turnover Report submitted electronically.	1. Monitoring 2. Capturing 3. Profiling & Parsing 4. Using	Likert
Tax regulation	The process where taxpayers acquire knowledge about taxation and apply that knowledge to pay taxes.	1. Compliance with Regulations and Understanding of taxation 2. Understanding of restaurant tax rate imposition 3. Application of problem-solving	

Source: Processed Data

The intervening variable in this research process is the decision-making process. The formulation for testing the indirect effect caused by this intervening variable can be proven using the Sobel formula (Solimun, 2012).

4. Discussion

From questionnaires, data was analyzed and the calculations can be outlined in figure 3 as follows :

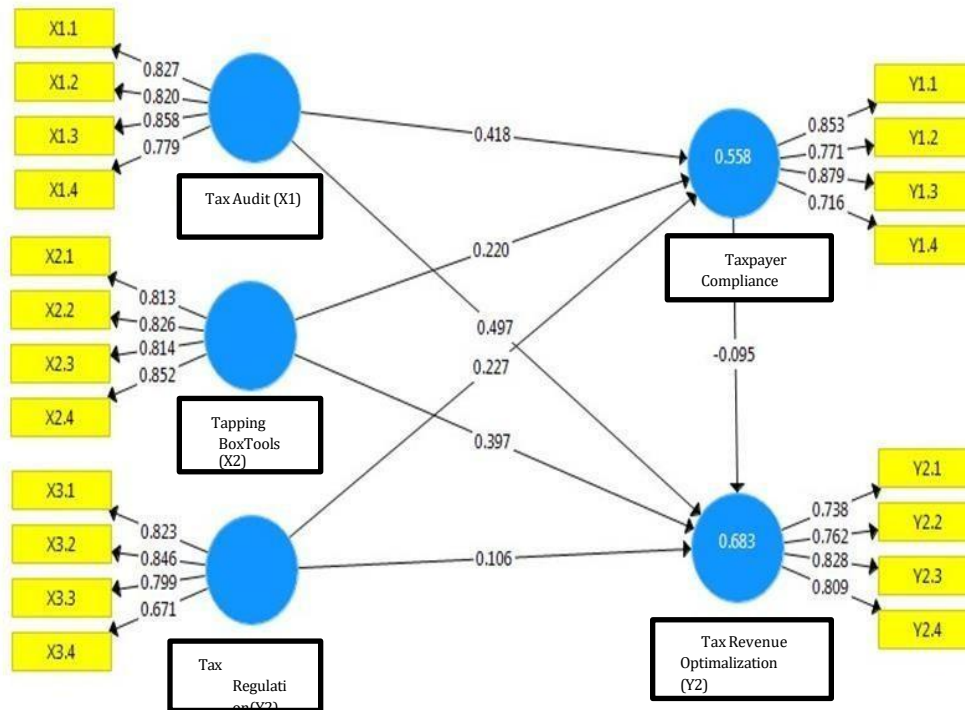


Figure 3. Results of Data Analysis Before Item Removal

Source: Processed Data

Based on the figure above and the loading factor calculation results, it can be seen that there is one item, namely X3.4, which has a loading factor value below 0.7. This item will be removed from the model, and the calculation process will be carried out again. After retesting by removing item X3.4, the research model diagram is presented below.

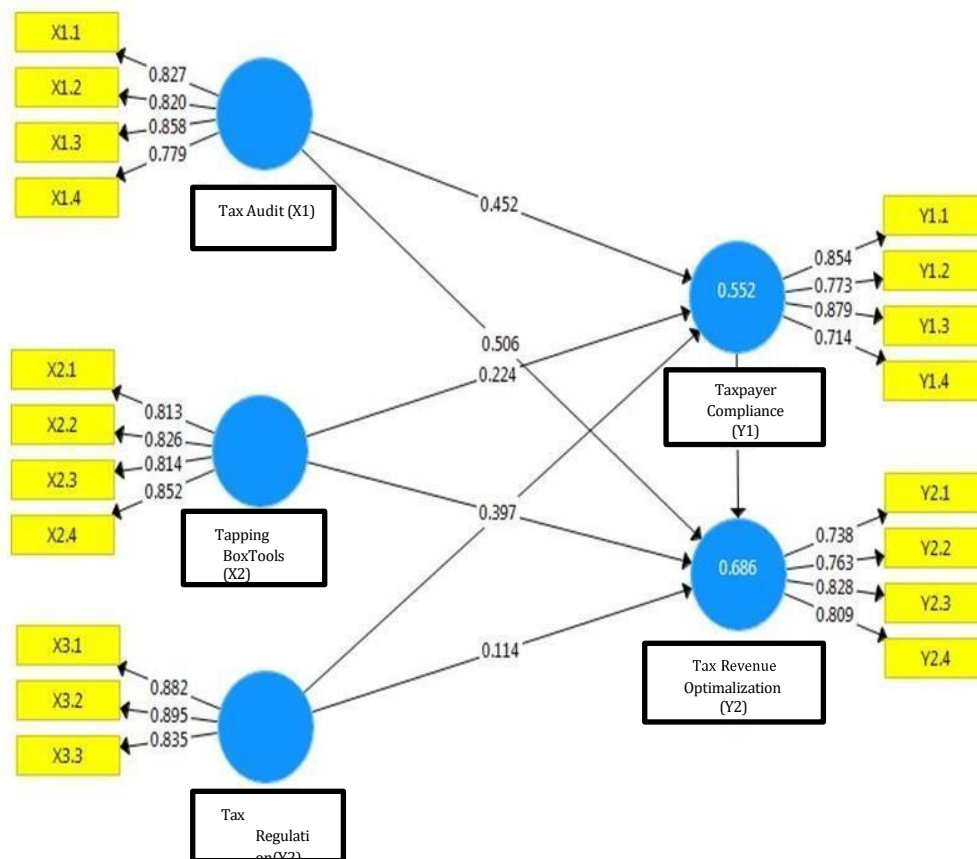


Figure 4. Results of Data Analysis After Item Removal
Source: Processed Data

Based on the data in the table above, it can be seen that the values of the loading factor in all constructs are already greater than 0.7. Practically, this has met the requirements to proceed to the next stage. The hypothesis testing in this study can be explained in Table 9 as follows:

Table 9. Direct test result

	Real Sample (O)	Average Sample (M)	Standard Deviation (STDEV)	T Statistik (O /STDEV)	P Values
Tapping Box Tools(X2) -> Taxpayer Compliance (Y1)	0,224	0,238	0,113	1,978	0,048

	Real Sampl e(O)	Averag e Sample (M)	Standar d Deviation (STDEV)	T Statistik (O/STDEV)	P Valu es
Tapping Box Tools (X2) -> Tax Revenue Optimalization (Y2)	0,397	0,388	0,122	3,266	0,001
Taxpayers Compliance (Y1) -> Tax Revenue Optimalization (Y2)	-0,097	-0,082	0,123	0,786	0,432
Tax Audit (X1) -> Taxpayer Compliance (Y1)	0,452	0,449	0,123	3,685	0,000
Tax Audit (X1) -> Tax Revenue Optimalization (Y2)	0,506	0,506	0,115	4,411	0,000
Tax Regulation (X3) -> Taxpayers Compliance (Y1)	0,198	0,196	0,074	2,689	0,007
Tax Regulation (X3) -> Tax Revenue Optimalization (Y1)	0,114	0,112	0,082	1,389	0,166

Source: Primer Data Research, Processed Data

a. First hypothesis : (1) Tax audits, use of tapping box tools and understanding of tax regulation have a big influence on taxpayer compliance.

H0: $\beta_{11}=0$: Tax audits do not affect taxpayer compliance

H1: $\beta_{11}\neq 0$: Tax audits have a significant impact on taxpayer compliance in paying restaurant taxes

Referring to the table 9, the calculated T value of the tax audit variable has a value $3,685 > t$ table (1,978) that have P values namely $0,000 < 0,05$. From this data, it can be explained that H_0 is rejected and H_1 is accepted, meaning that tax audits have a significant effect on taxpayer compliance.

$H_0: \beta_{12}=0$: The tapping box application does not have a significant impact on taxpayer compliance

$H_1: \beta_{12} \neq 0$: The tapping box application has a big influence on taxpayer compliance in paying restaurant taxes

Based on the results from the table above, the calculated T value is $1,978 > 1,97$ with P values namely $0,048 < 0,05$. In this case it can be explained that H_0 is rejected and H_1 is accepted, meaning that the tapping box application has a significant effect on taxpayer compliance.

$H_0: \beta_{13}=0$: Tax regulations do not have a major impact on taxpayer compliance with paying restaurant taxes

$H_1: \beta_{13} \neq 0$: Tax regulations have an impact on taxpayer compliance in paying restaurant taxes

Based on the results of the table above, the calculated t value is obtained which has a value of $2.689 > 1.97$ and the P value is $0.007 < 0.05$. The following can be explained if the H_0 value will be rejected and the H_1 value will be accepted. And this provision means that tax regulations have a significant effect on taxpayer compliance.

b. Second hypothesis : (2) Tax Inspections, Use of Tapping Box Tools and Understanding of Tax Regulations influence the optimization of Restaurant tax revenues

$H_0: \beta_{21}=0$: The tax audit variable does not have a significant effect on the tax revenue optimization variable

$H_1: \beta_{21} \neq 0$: The tax audit variable has a significant effect on the tax revenue optimization variable

Based on the results in the table above, the calculation results obtained from the calculated t value have a value of $4.411 > 1.97$. Meanwhile, the P value has a value of $0.000 < 0.05$. With these results, it is determined that H_0 will be rejected. Meanwhile, H_1 is accepted, which means that tax audits have a significant effect on optimizing tax revenues.

$H_0: \beta_{22}=0$: The tapping box application variable does not have a significant effect on the tax revenue optimization variable

$H1:\beta_{22} \neq 0$: The tapping box application variable has a significant effect on the tax revenue optimization variable.

Based on the results in the table above, the calculated t value is $4.411 > 1.97$ and the P values themselves have a value of $0.000 < 0.05$. In this case, it can be concluded that H_0 is rejected. Meanwhile, H_1 is accepted, meaning that the tapping box application has a significant effect on optimizing tax revenues.

$H0:\beta_{23} = 0$: The tax regulation variable does not have a significant impact on the tax revenue optimization variable

$H1:\beta_{23} \neq 0$: The tax regulation variable has quite a big influence on the tax revenue optimization variable

Based on the results of the table above, the calculated t value is $1.389 < 1.97$ and the P values themselves have a value of $0.166 > 0.05$. In this case it can be concluded that H_0 is accepted. Meanwhile, H_1 will be rejected in the sense that tax regulations do not have a big influence on optimizing tax revenues.

c. Third Hypothesis : (3) Taxpayer compliance in paying Restaurant Tax influences the Optimization of Restaurant Tax Revenue

$H0:\beta_{24} = 0$: The taxpayer compliance variable does not have a big impact on the tax optimization variable

$H1:\beta_{24} \neq 0$: The taxpayer compliance variable has a positive influence on this variable

Based on the results of the table above, the calculated t value is $0.786 < 1.97$. Meanwhile, the value of P values has a value of $0.432 > 0.05$. From these results it can be concluded that the value of H_0 is accepted. Then the value of H_1 is rejected, which means that taxpayer compliance does not have a significant effect on the optimization of tax revenues.

d. The results of the fourth hypothesis test with intervening variables can be seen in table 10 regarding the indirect effect test:

Table 10. Indirect effect test

	Real Sampl e(O)	Average Sample (M)	Standard Deviation (STDEV)	T Statistik (O/STD EV)	P Values

Taping Box Aplication (X2) - > Taxpayer Compliance(Y1) -> Tax	-0,022	-0,020	0,034	0,631	0,528
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	Real Sample (O)	Averag e Sample (M)	Standar d Deviation (STDEV)	T Statistik (O/STDEV)	P Value s
Revenue Optimalizati o n (Y2)					
Tax Audit(X1) -> Taxpayer Complianc e(Y1) -> Tax Revenue Optimalizati on (Y2)	-0,044	-0,037	0,060	0,735	0,463
Tax Regulation (X3) - > Taxpayer Complianc e (Y1) -> Tax Revenue Complianc e(Y2)	-0,019	-0,015	0,024	0,783	0,434

Source: Primer Data Research, Processed Data

Based on the results described above, it is clear that based on the results of the indirect effect test, it is stated that taxpayer compliance cannot be a mediating variable between tax audit variables, tapping box applications and tax regulations on optimizing restaurant tax revenues in North Sumatra Province. This means that taxpayer compliance cannot be a mediator or intermediary that can influence tax audit variables, tapping box applications and tax regulations on optimizing tax revenues.

5. Conclusion

Based on the data from the research and discussion, it can be concluded that tax audits, tapping box applications and tax regulations have a significant influence on taxpayer compliance when paying restaurant taxes in North Sumatra Province. Apart from that, tax audits and tapping box applications have a big impact on tax optimization. Meanwhile, tax regulations do not have a big influence on optimizing restaurant taxes in North Sumatra Province. Then, taxpayer compliance does not have a big influence on the optimization of restaurant taxes in North Sumatra Province. Lastly, tax audits, tapping box applications and tax regulations also do not have a significant influence on optimizing restaurant taxes through taxpayer compliance when paying restaurant taxes in North Sumatra Province.

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