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EFFECTIVITAS OF RESTAURANT TAX RECEIPTS ON LOCALNATIVE INCOME IN BARRU REGENCY

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ABSTRACT

The analysis tools used in this study are quantitative descriptive methods and data analysis techniques using effectiveness analysis and using SPSS which is analyzing target data and receiving realization. How to collect data using library techniques, questionnaires, and observations. The results of this study show that the Effectiveness of Tax Receipt home M will have a significant influence on the Realization of Local Original Income. As for the factors that affect the effectiveness of restaurant tax receipts against the local native income from the driving factors are the discipline of paying taxes, the tax officer providing good service, paying attention to the taxpayer's objections to being imposed, and the counseling done by the tax officer, while the blocking factor is the lack of buyers, the lack of means and infrastructure of collectors in tax collection, lack of awareness.

Keywords : *Restaurant Tax, Effectiveness, local, native income (PAD)*



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A. INTRODUCTION

Taxes are a mandatory contribution paid by the community when carrying out activities or making transactions. Taxes are paid directly by the people as a source of government revenue which is used to finance government activities for the welfare of its people. The distribution of taxes according to the authority of the tax collector consists of central taxes and regional taxes. Central tax is a tax collected by the central government in the form of income tax and value added tax, while regional tax is a tax collected by the regional government itself. Regional Tax is a levy from the community by the State (Government) based on law which can be enforced and is payable by those who are obliged to pay it without receiving direct returns, the proceeds of which are used to finance State expenditure in administering government and development (Siahaan, 2013:7).

According to Mardiasmo (2011) Taxes for local governments act as the main source of income (budgetary function) and as a regulatory tool (regulatory function), which is used to finance government expenditure, such as financing government administration, building and repairing infrastructure, providing health and education facilities. for the people. As a supporter of regional development increase the rate of population growth, economy and political stability. Since the implementation of regional autonomy, each region must be able to regulate and manage all regional government affairs independently. Based on Law Number 23 of 2014 concerning Regional Government, it explains that regional governments can accelerate the realization of community welfare through improving services, empowerment and community participation, as well as increasing regional competitiveness based on the principle of decentralization, namely the transfer of

government authority by the Government to autonomous regions. to regulate and administer government affairs in the system of the Unitary State of the Republic of Indonesia. With autonomy, regions are expected to be able to progress and develop independently by developing the various potentials that exist in the region which are sourced from the region's original income. To support regional independence, Regional Original Income (PAD) is one of the driving factors for a region's revenue sources.

Original Regional Income is income obtained by the region which is collected based on regional regulations in accordance with statutory regulations. According to Siahaan (2013: 15) what is meant by Regional Original Income (PAD) is income earned by the region and collected based on regional regulations in accordance with statutory regulations. So by exploring regional income sources that originate from local original income, it is hoped that regional governments as the authority holders will be able to regulate and manage regional government affairs.in the system of the Unitary State of the Republic of Indonesia. Efforts to increase local native income (PAD) are also carried out by regional governments, by stipulating a ban on the stipulation of regional regulations on income which cause high economic costs and a ban on stipulation of regional regulations on income which hinder population mobility, traffic of goods and services between regions, and export/import activities. One of the regional taxes whose potential is growing along with the development of the service and tourism sector components is the restaurant tax.

According to (Siahaan, 2013), restaurant tax is a tax on services provided by restaurants. Restaurants are an indirect tax, namely a tax that is imposed based on the services provided to consumers and the burden is on the consumer. A restaurant is a facility that provides food

and/or drinks for a fee, which also includes restaurants, cafeterias, canteens, stalls, bars and the like, including catering/catering services. From several tax objects, the author is interested in discussing restaurant tax.

So it can be concluded that a significant increase in regional tax revenue can be influenced by the regional government continuing to explore the potential for regional tax revenue through regional policies and regulations stipulated by the Barru Regency regional government. By increasing taxpayer awareness in paying taxes, and Barru Regency Government services. So that regional tax revenues always increase every year. The increase in regional tax revenues from restaurant taxes each year cannot be used as a measure of success in exploring the potential of these regional taxes. The effectiveness of local taxes is a measuring tool for how far achievement targets will be achieved, where the higher the percentage of targets achieved, the higher the effectiveness. Based on the background of the problem that has been described, restaurant tax is a type of regional tax that has experienced a good increase in increasing Barru Regency's local native income (PAD).

HYPOTHESIS

A hypothesis is an opinion or conclusion that is still lacking or unfinished or is still temporary. A hypothesis is a temporary answer to a research problem whose truth requires empirical testing, a temporary answer or conjecture that must be tested for truth.

Ho: The effectiveness of restaurant tax revenue has no effect on local revenue

H1: The effectiveness of restaurant tax revenue influences original income.

B. RESEARCH METHODS

The type of research used is descriptive quantitative, because this research describes the current situation systematically and factually with the aim of explaining and solving the problem being studied. According to Arikunto (2010: 3) that: "Descriptive research is research that is intended to investigate circumstances, conditions or other things that have been mentioned, the results of which are presented in the form of a research report. Researchers do not change, add to, or manipulate the research object or area. Researchers only photograph what happens to the object or area being studied, then explain what happens in the form of a research report in a straightforward manner, as it is."

This research is included in quantitative research. According to Martono (2015:215) quantitative research is research that uses quantitative methods, namely a research method that aims to describe social phenomena or symptoms quantitatively or explain how social phenomena or symptoms that occur in society are related to each other.

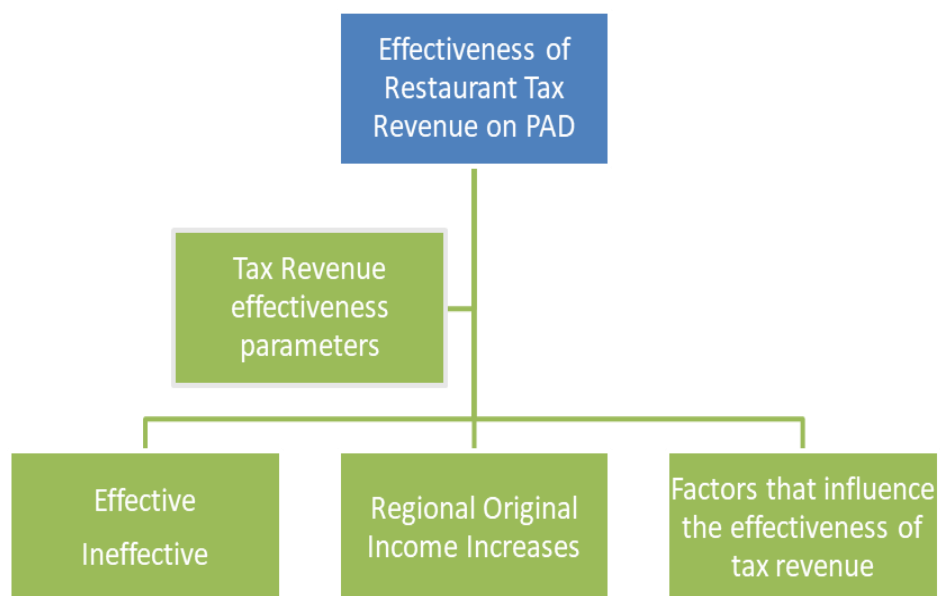


FIGURE 1 FRAMEWORK OF MIND CHART

C. RESEARCH RESULTS AND DISCUSSION

a. Research Results

The research results were taken from the targets and realization of restaurants in 2018-2019 and in Barru Regency spread across several places in Barru District which were processed using the SPSS version 17 application.

Effectiveness of Restaurant Tax Revenue on Original Regional Income

Table 1

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.861 ^a	.741	.728	.0738961182

a. Predictors: (Constant), Restaurant Tax Effectiveness

This table displays the R value which is a symbol of the correlation coefficient value. In the table above the correlation value is 0.861. Through this table, the R Square value or coefficient of determination (KD) is also obtained which shows how good the regression model formed by the interaction of the independent variable and the dependent variable is. The KD value obtained is 74.1%, which can be interpreted that restaurant tax revenue has a contribution of 74.1% to PAD and the other 25.9% is influenced by other factors outside restaurant tax revenue.

Table 2

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.312	1	.312	57.120	.000 ^a
	Residual	.109	20	.005		
	Total	.421	21			

a. Predictors: (Constant), Restaurant Tax Effectiveness

b. Dependent Variable: Realization of PAD

This table is used to determine the level of significance or linearity of the regression. The criteria can be determined based on the F test or Significance value test (Sig.). The easiest way is with the Sig test, provided that if the Sig. < 0.05, then the regression model is linear, and the opposite applies. Based on the third table, the Sig value is obtained. = .000 which means the value is <0.05, thus the regression equation model based on research data is significant, meaning the model Linear regression meets the linearity criteria.

Table 3
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.044	.021		2.046	.054
	Efektifitas Pajak Rumah Makan	.169	.022	.861	7.558	.000

a. Dependent Variable: Realized of PAD

Based on the results of the SPSS print out, the regression equation model obtained with constant coefficients and variable coefficients in the Unstandardized Coefficients column, the regression equation is as follows:

$$Y' = a + bX$$

$$Y' = 0.044 + 0.169X$$

These numbers can be interpreted as follows:

- Constant of 0.044; This means that if the effective value of restaurant tax (X) is 0, then the Realized PAD (x) value is negative, namely 0.044.
- The regression coefficient for restaurant tax effectiveness (X) is 0.169; This means that if the effectiveness of the restaurant tax increases by IDR 1, then the realization of PAD will increase

These numbers can be interpreted as follows:

- Constant of 0.044; This means that if the effective value of restaurant tax (X) is 0, then the Realized PAD (x) value is negative, namely 0.044.
- The regression coefficient for restaurant tax effectiveness (X) is 0.169; This means that if the effectiveness of the restaurant tax increases by Rp. 1, then the realization of PAD will increase by Rp. 0.169. The coefficient is positive, meaning that there is a positive relationship between the effectiveness of restaurant taxes and the realization of PAD, the more the effectiveness of restaurant taxes increases, the more PAD increases.

Simple Regression Coefficient Test (t Test)

This test is used to find out whether the independent variable (X) has a significant effect on the dependent variable (Y). Significant means that the influence that occurs can apply to the population (can be generalized).

From the results of the regression analysis above, it can be seen that the calculated t value is as in the table above. The test steps are as follows:

1. Determine the hypothesis

Ho: The effectiveness of the restaurant tax has no effect on local revenue

Ha: The effectiveness of the restaurant tax influences local revenue

2. Determine the level of significance

The significance level uses $\alpha = 5\%$ (5% significance or 0.05 is a standard measure often used in research)

3. Determine t count

Based on the table, the t count is 7.558

4. Determine the t table

In this study, a significant level of $\alpha = 0.05$ was used with degrees of freedom $df = n - k - 1 = 22 - 1 - 1 = 20$, which was determined by the t table of 2,085 (see attachment) where n is the number of samples of 22 months (there are 2 month of empty data), and k is the number of independent variables

5. Testing Criteria

If $t\text{-count} > t\text{-table}$ or $\text{sig} < 0.05$, then H_0 is rejected and H_a is accepted.

If $t\text{-count} < t\text{-table}$, or $\text{sig} > 0.05$ then H_0 is accepted and H_a is rejected.

6. Compare t count with t table

Because the tcount of 7,558 is greater than the t table of 2,085 and the sig value of 0.00 is smaller than 0.05, this means that H_0 is rejected and H_a is accepted with the implication that the variable Restaurant Tax Revenue Effectiveness has a significant effect on the Realization of Regional Original Income.

Factor That Influence the Effectiveness of Restaurant Tax Revenue on Original Regional Income

Driving Factors

Table 4

Respondents' Responses Regarding Discipline in Paying Taxes Restaurant

No	Response Respondent	Weight	F	Score	%
1	Very Agree	5	25	125	45%
2	Agree	4	28	112	51%
3	Not enough Agree	3	0	0	0%
4	No Agree	2	1	2	2%
5	Strongly Disagree	1	1	1	2%
Total			55	240	100%
Average score/percentage				4,36	87%

Source: *Data processing results, 2021.*

Based on the table above regarding responses from 55 respondents regarding discipline in paying restaurant taxes in Barru Regency, namely 25 respondents or 45% gave a rating of Strongly Agree, then there were 28 respondents or 51% who gave a rating of Agree, then there were no respondents who gave a rating of Disagree, then 1 respondent or 2% gave a rating of Disagree, then 1 respondent or 2 % who gave a rating of Strongly

Disagree. The results of this study also show that the average value of the respondents' responses reached 4.36 or 87%.

Table 5
Respondents' Responses Regarding Tax Officer Services

No	Response Respondent	Weight	F	Score	%
1	Very Agree	5	10	50	18%
2	Agree	4	30	120	55%
3	Not enough Agree	3	0	0	0%
4	No Agree	2	13	26	24%
5	Strongly Disagree	1	2	2	4%
	Total		55	198	100%
	Average score/percentage			3,60	72%

Source: *Data processing results, 2021*

Based on the table above regarding the responses from 55 respondents regarding tax officer services in Barru Regency, namely 10 respondents or 18% who gave a rating of Strongly Agree, then there were 30 respondents or 55% who gave a rating of Agree, Furthermore, there were no respondents who gave a rating of Disagree. Furthermore, 13 respondents or 24% gave a rating of Disagree, then 2 respondents or 4% gave a rating of Strongly Disagree. The results of this study also showed that the average value of the respondents' responses reached 3.60 or 72%.

b. Discussion

Restaurant tax revenue has a contribution effect on PAD, namely 74.1%, and 25.9% is influenced by factors outside restaurant tax revenue, while the relationship between the effectiveness of restaurant tax revenue and the realization of PAD is that the more restaurant tax effectiveness increases, the more PAD also increases. Apart from that, because the tcount of 7,558 is greater than the ttable of 2,085 and the sig value of 0.00 is smaller than 0.05,

this means that H_0 is rejected and H_a is accepted with the implication that the variable The Effectiveness of Restaurant Tax Revenue has a significant effect on the Realization of Regional Original Income.

Meanwhile, the factors that influence the effectiveness of house tax revenues on PAD

Driving Factors:

1) Discipline to pay taxes

Based on the data obtained, 51% answered agree, in fact only 2% answered disagree and strongly agree. From these data it can be seen that restaurant owners are aware that discipline in paying taxes can influence the effectiveness of restaurant tax revenues on PAD.

2) Tax officer services

The quality of tax services is one of the things that increases taxpayers' interest in fulfilling their tax obligations and is expected by tax officers to have them. good service such as friendly, fast, polite and so on regarding all matters related to taxes. The data obtained showed that 55% answered that they agreed that the service provided by the tax officer was good, while 24% answered that they disagreed. Thus, the quality of service is good but still needs to be improved.

1) The tax officer pays attention to the taxpayer's objections

Taxpayers who are dissatisfied with the tax assessment and are of the opinion that the amount of tax deductions/levies is not appropriate, can submit a tax objection. So it is important for tax officials to pay attention to this. Based on the data obtained, 45% answered agree and 13% disagreed, which means that tax officers have paid attention to taxpayers' objections to the tax imposed.

2) Counseling about tax rights and obligations

This aims to provide taxpayers with an understanding of their rights and obligations. While the data obtained, 55% strongly agree and 9% disagree, so these results reflect that the counseling carried out by tax officers has provided understanding for restaurant owners.

D. CONCLUSION

- The effectiveness of restaurant tax revenue has a significant effect on the realization of local revenue because the higher the effectiveness of restaurant tax, the more PAD will increase. Where the results obtained by H₀ are rejected and H_a is accepted with the implication that the variable The effectiveness of restaurant tax revenue on the realization of local original income is effective.
- Factors that influence the effectiveness of restaurant tax revenue on regional original income from the driving factors are discipline in paying taxes, tax officers providing good service, paying attention to taxpayer objections to being charged, and counseling carried out by tax officers.

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