THE ROLE OF RESTAURANT TAX ON REGIONAL INCOME IN YOGYAKARTA

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Abstract

This study aims to determine the role of restaurant tax on local revenue, namely through measuring the effectiveness and contribution of restaurant tax to local revenue in the city of Yogyakarta. The method used for this research is to use a quantitative approach, by analyzing how much effectiveness and contribution is from 2019-2021 with secondary data taken through a website managed by the Regional Planning Development Agency (BAPPEDA) Special Region of Yogyakarta. The results of this study found that restaurant tax revenues have still fluctuated in the last 3 years, but are still in the very effective category. Meanwhile, the contribution to PAD is still in the less category.
Keywords: effectiveness, contribution, restaurant tax, local revenue

Abstrak

Penelitian ini bertujuan untuk mengetahui peran pajak restoran terhadap pendapatan asli daerah, yaitu melalui pengukuran efektivitas dan kontribusi Pajak Restoran terhadap Pendapatan Asli Daerah di Kota Yogyakarta. Metode yang digunakan untuk penelitian ini yaitu dengan menggunakan pendekatan kuantitatif, dengan menganalisis seberapa besar efektivitas dan kontribusi dari tahun 2019-2021 dengan data sekunder yang diambil melalui website yang dikelola oleh Badan Pembangunan Perencanaan Daerah (BAPPEDA) Daerah Istimewa Yogyakarta. Hasil dari penelitian ini ditemukan bahwa penerimaan pajak restoran masih mengalami fluktuasi dalam 3 tahun terakhir, namun masih dalam kategori sangat efektif. Sedangkan untuk kontribusi terhadap PAD masih dalam kategori kurang.
Kata kunci: efektivitas, kontribusi, pajak restoran, pendapatan asli daerah

INTRODUCTION

Yogyakarta is one city full of beautiful historical values and buildings. Yogyakarta is called a special area because until now it is still in the form of a kingdom led by a Sultan. This privilege is written in the law because of the special status of Yogyakarta with a special regional autonomy system. This makes Yogyakarta City one of the favorite tourist cities to visit. Besides that, around this tourist attraction in the city of Yogyakarta, there are many restaurants selling food and/or drinks, both with distinctive nuances and acculturation with other cultures. This makes a positive signal for Regional Original Income (PAD), especially tax objects, namely Restaurant Tax. Where this restaurant tax can increase Yogyakarta Regional Original Revenue (PAD). This also affects the sector in general, according to Landiyanto (2005) states that the higher the contribution made by PAD, the higher the regional ability to finance governance and regional development, so that it will show positive regional financial performance.

According to Law Number 28 of 2007 concerning General Provisions and Tax Procedures as amended into Law Number 7 of 2021 concerning Harmonization of Tax Regulations, taxes are mandatory contributions paid by the people based on law (forceful). by not getting reciprocity or direct counter-performance and managed by the government for the prosperity and welfare of the people. According to Al-Mukhlisin & Wicaksono, 2021) Taxes are managed directly by the government for general spending and development in order to provide welfare and prosperity to its people. Not only is the central government authorized to collect taxes, but local governments also have the authority to collect Regional Taxes and Regional Retribution (PDRD). Where people are required to pay taxes and the government must also pay attention to tax collection in the framework of carrying out the development of its autonomous region. In the development of a region, local taxes play an important role in a regional development because it is one of the main sources used. Withdrawal of taxes in an area adjusted to Law no. 28 of 2009 concerning Regional Taxes and Regional Levies. In accordance with this law, regencies/cities are allowed to collect local taxes. Regional taxes are taxes set by the regions for the purposes of financing the area (Dotulong et al, 2014).

Restaurant tax according to Yogyakarta City Regional Regulation Number 1 of 2011 concerning Regional Tax is any service provided by a restaurant with payment, is taxed under the name Restaurant Tax. Where in other terms it is stated that the services provided by the restaurant as referred to include services for selling food and or drinks consumed by buyers, whether consumed at service points or elsewhere. Restaurant tax is a form of tax that is common at all levels in society, because restaurant tax has a context that is almost the same as other types of tax. Other taxes are taxes imposed on public consumption. As one of PAD's biggest contributions to the manufacture of legal government bicycles, Restaurant Tax has a quite strategic role in the revenue share of a region.

The purpose of this study was to analyze the level of effectiveness and contribution of Restaurant Tax to PAD in Yogyakata City. This is considered quite interesting, considering that the City of Yogyakarta is one of the areas that is popular with the community and this makes PAD always increase every year, so it is necessary to study the level of effectiveness of Restaurant Tax revenue, and how much the Restaurant Tax contributes to Yogyakarta City PAD. In addition, there are also several previous studies with similar themes, namely

regarding the relationship between Restaurant Tax and PAD. Another study with similar objects by (Huda & Wicaksono, 2022) in Badung Regency found that the average level of effectiveness of Badung Regency Restaurant Taxes in a period of 5 years was in the effective category, where revenue realization sometimes exceeded the target, was close to the target, even far from the target set. has been determined. The results of a similar study by (Puspita & Wicaksono, 2017) in Banyuwangi Regency in 2012-2016 restaurant tax revenue always increased every year. Apart from that, there are also other studies such as (Huda & Wicaksono, 2021) in Yogyakarta, (Permatasari & Wicaksono, 2021) in Ponorogo, (Putri & Wicaksono) in Probolinggo, which essentially recommends that local taxes should be increased, so as to make the maximum contribution to PAD.

LITERATURE REVIEW

Restaurant tax

Restaurant tax according to Yogyakarta City Regional Regulation Number 1 of 2011 concerning Regional Tax is any service provided by a restaurant with payment, is taxed under the name Restaurant Tax. Where in other terms it is stated that the services provided by the restaurant as referred to include services for selling food and or drinks consumed by buyers, both consumed at service points and elsewhere.

Locally-generated revenue

According to Suhanda (2007) regional original income is revenue collected by the regions originating from their own regional sources based on regional regulations. Another explanation according to (Akmal et al., 2022) PAD is income earned by the region from sources within its own territory which is collected based on regional regulations in accordance with applicable laws and regulations, so that PAD is an important element in regional income. Definition of Regional Original Income in Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, PAD is regional income obtained from regional taxes, regional levies, results of separated regional wealth management, and other legitimate regional original income in accordance with statutory regulations. Sources of Regional Original Revenue such as regional taxes, regional levies, profits from Regional Owned Enterprises (BUMD), and original income sourced from other

legitimate revenues. In other words, Regional Own Revenue is revenue that is obtained by the region by collecting it through the local government based on the regulations of each area.

Analysis

According to Komaruddin (2001) The definition of analysis is the activity of thinking to break down a whole into components so that it can recognize the signs of the components, their relationship to each other and the function of each in an integrated whole. According to Harahap in (Azwar, 2019) The definition of analysis is breaking or breaking down a unit into the smallest units. From the above opinion it can be concluded that analysis is an activity of thinking to describe or solve a problem from unit to smallest unit.

Contribution

Contribution is the value obtained between the target and the realization that the value exceeds the target. According to Yandianto (2000), contributions are a collection of contributions obtained from members or the public in the form of donations. This donation is then managed and is expected to meet the daily needs of the community itself. Thus the Regional Tax contribution is the value calculated based on the target with the realization of local taxes. Regional tax management is said to contribute if the realization rate exceeds the target.

Effectiveness

According to Mardiasmo (2017) Effectiveness is a measure of the success or failure of an organization achieving its goals. If an organization succeeds in achieving its goals, then the organization has been running effectively. The effectiveness indicator describes the range of consequences and the impact (outcome) of the output of the program in achieving the program's objectives. The greater the contribution of the resulting output to the achievement of goals or targets that have been achieved and predetermined, the more effective the work process of an organizational unit. It is said to be effective if the activity process achieves the final goals and objectives of the policy (Inayah & Wicaksono, 2022). In other words, an organization is said to be effective when the goals or objectives are achieved from those previously determined.

METHOD

This research uses a quantitative descriptive research type, namely where data is analyzed using the effectiveness and contribution formulas for the 2019-2021 period. The data used in this study is secondary data obtained by researchers through the https://opendata.jogjakarta.go.id page which was accessed on December 6, 2022. The data was then analyzed comparatively and the percentage of total effectiveness of Restaurant Tax and contribution of Tax revenue was calculated. Restaurant to PAD. This can be done by comparing the number of targets and their realization. The method of data analysis is carried out using the following formulas and interpretations:

$$Restaurant\ Tax\ Effectiveness = \frac{\text{Realization of Restaurant Tax}}{\text{Target of Restaurant Tax}}\ x\ 100\%$$

The indicators used in measuring effectiveness are shown in the table below:

Table 1. The Effectiveness Criteria

Rate	Criteria
>100%	Very Effective
90-100%	Effective
80-90%	Enough Effective
60-80%	Less Effective
<60%	Non Effective

Source: Departemen Dalam Negeri, Kepmendagri Nomor 690.900.327 (1996)

After that, compiling an analysis table of contribution levels for the 2019-2021 Fiscal Year. To find out the contribution, use the formula:

$$Restaurant\ Tax\ Contribution = \frac{\text{Realization of Restaurant Tax}}{\text{Realization of PAD}}\ x\ 100\%$$

Table 2. Contribution Criteria

Rate	Criteria
0,00%-10%	Very Less Enough
10,10%-20%	Less Enough
20,10%-30%	Enough
30,10%-40%	Keep
40,10%-50%	Good
>50%	Very Good

Source: Tim Litbang Depdagri-Fisipol UGM (1991)

RESULT AND DISCUSSION

Restaurant Tax Effectiveness Analysis

Table 3. Effexctiveness Restaurant Tax

Year	Target	Realization	Rate	Criteria
2019	57.972.619.307	63.811.600.321	110%	Very Effective
2020	40.302.570.795	43.937.806.348	109,02%	Very Effective
2021	41.320.732.216	46.638.257.824	112,86%	Very Effective

Source: Data processed (2022)

Based on table 3, it can be seen that the realization of restaurant taxes in the City of Yogyakarta in the last three years has fluctuated, but has been maximized because it has exceeded the previously set target. Restaurant Tax Revenue by the Regional Development Planning Agency for the City of Yogyakarta in 2020 amounted to 43,937,806,348 where this revenue was smaller than 2019, which was 63,811,600,321 with a percentage decrease in the effectiveness level of 0.8%. This decrease was also followed by a decrease in the target where the target in 2019 was 57,972,619,307 and in 2020 it was 40,302,570,795. The reason is Covid-19 which makes people have to stay at home due to activity restrictions. So that this has proven to have an impact on the decline in all business sectors, especially in Restaurant Tax revenue. Then in 2021 Restaurant Tax revenue will be 46,638,257,824, experiencing an increase in the effectiveness rate of 3.84% from the previous year. Where the increase is in line with the rise of the economy after Covid-19.

Seeing the effectiveness of restaurant tax revenue from 2019-2021 against the targets set by the Yogyakarta City Regional Development Planning Agency, it has been very effective. The Regional Development Planning Agency for the City of Yogyakarta has also given its best in serving its people, especially regarding collections related to direct regional revenues and taxpayers here still make a real contribution, namely by continuing to pay their taxes.

Restaurant Tax Contribution Analysis

Table 4. Contribution Restaurant Tax To PAD

Year	Realization Restaurant Tax	Realization PAD	Rate	Criteria
2019	63.811.600.321	689.049.726.000	9,26%	Very Less
2020	43.937.806.348	563.170.000.000	7,80%	Very Less
2021	46.638.257.824	414.873.670.802	11,02%	Less

Source: Data processed (2022)

Based on table 4. It can be seen that the contribution rate of Restora Tax to PAD is still fluctuating where in 2019 the level of contribution is still very low, namely at 9.26% of the realized PAD of 689,049,726,000. Then in 2020 the level of contribution is still lacking, namely at 7.80% of the PAD realization of 563,170,000,000. This year the level of contribution is the lowest from 2019 and 2021. Then in 2021 the level of contribution is the highest from the previous year, but it is still relatively lacking, namely at 11.02% of the PAD realization of 414,873,670,802. Based on the average number of restaurant taxes in the Initial Regional Income of the City of Yogyakarta, we found criteria and data that have fluctuated in the last 3 years due to various factors. These factors are related to the sales volume of each restaurant, the strategic location of the restaurant so that it can arouse consumer interest in food and/or drinks.

The contribution of local taxes to regional original income is not only sourced from restaurant taxes. because there are still many other regional taxes and regional levies and other income that are considered valid. The calculations in this study show whether taxes originate from data obtained by Yogyakarta City Restaurants, which have varied over 3 years, including in terms of their contribution. region will soon be reached. This contribution can increase, as long as the potentials related to restaurant tax revenue that have not been touched, should have been able to be reached and recorded by the Regional Development Planning Agency for the City of Yogyakarta. Thus, efforts to increase related to the criteria for the contribution of Restaurant Tax to Regional Original Revenue will be achieved. This is consistent with the findings (Wicaksono et al, 2022) which states that there is a need for an appropriate local tax policy. Where one of them can be done with local tax innovation (Kusumaningrum et al, 2020), the existence of training and competence of tax officers (Wicaksono, 2020). This is bearing in mind that local governments are at the forefront of public services (Susilo et al, 2018).

CONCLUSION

Based on the results and discussion, it is known that the level of effectiveness of Restaurant Tax in the last 3 years, to be precise, in 2019 to 2021 shows very effective results. During this period, the Yogyakarta city government can be said to be successful because it has achieved and exceeded the restaurant tax revenue target. However, based on the calculation results, it was found that the ratio of restaurant tax revenue in 2019 - 2021 to Yogyakarta city's original regional revenue (PAD) was in the very less category.

In order to increase the realization of Yogyakarta City Restaurant Tax revenue, the Regional Development Planning Agency is expected to re-register restaurants in the City of Yogyakarta, due to the potential of the city of Yogyakarta to become a tourist destination. In addition, in order to boost the contribution of Restaurant Tax to PAD, it is necessary to take action against Taxpayers who are found to have violated the rules. The strategy that can be done is to re-data the restaurant tax subject, simplify the payment system, and provide services to taxpayers.

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