

The Role Of Restaurant Tax And Contribution To Regional Income In Gorontalo City

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Abstrak—Pajak Restoran merupakan salah satu bagian dari pajak daerah yang menyumbang penerimaan cukup besar untuk Pendapatan Asli Daerah (PAD). Tujuan dari penelitian ini adalah untuk mengetahui efektivitas dan kontribusi penerimaan pajak restoran terhadap PAD Kota Gorontalo. Metode yang digunakan dalam penelitian ini adalah deskriptif kuantitatif, yaitu pengukuran tingkat efektivitas dan kontribusi Pajak Restoran terhadap PAD Kota Gorontalo selama tahun 2019 hingga tahun 2021. Pengumpulan data dilakukan secara sekunder melalui laman yanjak.gorontalokota.go.id. Dari penelitian yang dilakukan, diperoleh hasil bahwa pajak restoran berada pada kategori efektif, sedangkan kontribusi terhadap PAD Kota Gorontalo masih kurang, sehingga perlu adanya strategi yang tepat dalam mengoptimalkan penerimaan Pajak Restoran.

Kata Kunci: Efektivitas; Kontribusi; Pajak Daerah; Pajak Restoran; Pendapatan Asli Daerah (PAD)

Abstract—Restaurant tax is one part of the regional tax that contributes a significant amount to local revenue (PAD). The purpose of this study was to determine the effectiveness and contribution of restaurant tax revenue to Gorontalo City PAD. The method used in this study is quantitative descriptive, namely measuring the level of effectiveness and contribution of Restaurant Tax to Gorontalo City's PAD from 2019 to 2021. Data collection was carried out secondarily via the yanjak.gorontalokota.go.id page. From the research conducted, the results show that restaurant taxes are in the effective category, while the contribution to Gorontalo City's PAD is still lacking, so there is a need for an appropriate strategy to optimize restaurant tax revenue.

Keywords: Effectiveness; Contribution; Local Tax; Restaurant Tax; Regional Original Income

1. INTRODUCTION

The city of Gorontalo is the largest and most populous city in the Tomin Bay area, making it a center for trade, services and business. This has the potential to increase Regional Original Income (PAD), especially in the local tax sector. Gorontalo City also has a variety of culinary delights that are used as a source of tax revenue, especially in the field of Restaurant Tax. From restaurant tax revenue, it is hoped that it can be managed properly in order to increase the development of the City of Gorontalo. Based on the Gorontalo City Regional Regulation Number 4 of 2020 concerning Regional Taxes, Restaurant Tax is a tax that is imposed on services provided by a restaurant. The regulation also stipulates that what is meant by a restaurant includes facilities for providing food and/or drinks for a fee, which includes restaurants, cafeterias, canteens, stalls, bars and the like including catering/catering services.

According to (Al-Mukhlisin and Wicaksono, 2022) regional taxes are contributions of taxpayers to regions owed by individuals or entities that are coercive based on law by not getting direct reciprocity and are used for regional development for the welfare of the people. Furthermore, according to Akmal et al (2022) The success of a region in regional development is largely determined by the ability of the region to advance society. The tax is almost the same context as other types of taxes which are based on public consumption. According to (Huda & Wicaksono, 2022) The regional tax layer is one of the "supports" of PAD in each region. Restaurant taxes are one of the biggest contributors to PAD in forming a legitimate government, they play a strategic role in regional revenue sharing. The development and decline in Local Revenue and Restaurant Tax for Gorontalo Regency during 2019-2021 can be seen from the following data.

Table 1. PAD and Restaurant Tax Data for 2019-2021

Year	Realization of PAD	Realization of Restaurant Tax
2019	217.583.653.390	12.147.317.960
2020	213.900.606.249	7.833.457.936
2021	297.320.750.979	11.896.600.787

Based on the Gorontalo City Regional Regulation Number 4 of 2020, which contains local taxes in Article 1 Paragraph (5) that regional taxes, hereinafter referred to as taxes, are a mandatory contribution to the area owed by individuals or entities that are coercive and based on the Law Law, by not obtaining compensation directly and using it as much as possible for regional needs for the prosperity of the people. Governance will be better if the rules, policies, planning and implementation are good and done correctly. Tax target planning is needed to estimate the expected achievement. Realization of tax revenue is also required to be compared with tax purposes. Therefore, it is necessary to know the effectiveness of restaurant taxes.

Realization of Gorontalo City Restaurant Tax revenue collected by the Gorontalo City Finance Agency from 2019 to 2021, total Gorontalo City Restaurant Tax revenue has decreased due to the Covid-19 pandemic. However, in 2021 the

City Government of Gorontalo is trying to restore the increase in Regional Original Revenue so that it has increased by Rp. 4,063,142,851, from this effort the City of Gorontalo was able to provide a positive assessment of Gorontalo Province so that Gorontalo Province became the Province that recorded the highest percentage of regional income in Indonesia in 2021.

With the Covid-19 pandemic, in 2020 the City Government of Gorontalo took action by lowering the Restaurant Tax target so that its realization can achieve the expected goals. But afterwards, even though the Covid-19 pandemic had a negative impact on restaurant tax revenue, the Gorontalo City Government did not remain silent. In 2021 the Gorontalo City Government will again raise the tax target and implementation of the Restaurant Tax so that it is able to achieve the expected target.

Even though it is still in the conditions of the Covid-19 pandemic, revenue realization has grown due to the relaxation of the Community Activity Restrictions (PPKM) policy that will take effect in 2021 in the context of limiting community activities. This increase in target shows that the realization of restaurant taxes has increased and the effectiveness criteria for restaurant taxes in 2021 have improved again, meaning that the work process of the Gorontalo City regional tax office is more effective. As according to Wicaksono et al (2022) it is necessary to have a tax policy issued by the local government in adjusting to the Covid-19 Pandemic.

According to Mardiasmo (2017) Effectiveness is an indicator of the success of an organization in achieving its goals. Effectiveness can be said to be the main thing in achieving the goals or objectives that have been set in every organization, activity or program. Contribution is a form of real assistance in the form of material, money, energy, thoughts, and all kinds of assistance that can help smooth out an activity that has been planned beforehand to achieve a common goal or goal. According to Halim (2004) Regional Original Income (PAD) is all revenues obtained by an area from all sources within its own territory and collected based on regional regulations while taking into account the applicable laws and regulations.

So it is considered quite interesting if research is carried out regarding the effectiveness and contribution of restaurant taxes to local revenue (PAD). There are several previous studies such as Dantes et al (2021) and Hadi (2021) regarding restaurant taxes in Jakarta, which show that the effectiveness is good, namely in the very effective category, but the contribution to PAD is still lacking. Meanwhile, research on restaurant taxes by Putri and Ma'ruf (2022) in the city of Surabaya found that they were in the effective category, and their contribution to PAD was still lacking. Another study by Putra (2016) in Malang City, found that the category of restaurant tax revenue with very effective criteria, but the contribution to PAD is still not optimal. Another study by Huda et al (2021) regarding land and building taxes in Yogyakarta, produced similar findings, namely that acceptance on the criteria was very effective, but its contribution was felt to be less than optimal. Based on some of these studies, it is considered quite interesting to re-examine the effectiveness and contribution of restaurant taxes to PAD, especially those in Gorontalo City.

2. RESEARCH METHOD

In carrying out this research, the research method used is descriptive quantitative, a method that aims to explain the results of the analysis of numbers. The data used in the study of the Effectiveness and Contribution of Restaurant Tax Revenue to Local Revenue for the City of Gorontalo uses secondary data obtained from the Gorontalo City Finance Agency's yanjak.gorontalo.go.id page. Through the yanjak.gorontalo.go.id page, researchers can find out the target and realization of the restaurant tax for 2019-2021 as well as Gorontalo City Regional Original Revenue from 2019 to 2021.

2.1 Restaurant Tax Effectiveness

Effectiveness is an aspect that shows the level of success in achieving a predetermined goal. If the results of the activity/program are close to the target, then the level of effectiveness tends to be higher. The level of restaurant tax effectiveness can be calculated by comparing actual revenue with the target restaurant tax revenue using the following formula:

$$\text{Restaurant Tax Effectiveness} = \frac{\text{Realization}}{\text{Target}} \times 100\% \quad (1)$$

If the effectiveness calculation has been carried out, results will be obtained that can be used in reviewing the level of effectiveness of restaurant taxes, if the calculation results exceed 100%, then the level of effectiveness of restaurant taxes can be said to be very effective. The effectiveness criteria can be seen in the following table:

Table 2. Effectiveness Criteria

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

2.2 Restaurant Tax Contribution to PAD

Contribution is the contribution of Restaurant Tax to Regional Original Income (PAD) which can be calculated using the following formula.

$$\text{Restaurant Tax Contribution} = \frac{\text{Realization of Restaurant Tax}}{\text{Realization of PAD}} \times 100\% \tag{2}$$

To find out the percentage of restaurant tax contribution to PAD, it can be seen in the following contribution criteria classification table:

Tabel 3. Contribution Criteria

Score	Criteria
0,0-10%	Very Less
10,10%-20%	Less
20,10%-30%	Enough
30,10%-40%	Keep
40,10-50%	Good
Di atas 50%	Very Good

3. RESULT AND DISCUSSION

Table 4. Restaurant Tax Effectiveness Level

Year	Target	Realization	Rate	Criteria
2019	Rp13.000.000.000	Rp12.147.317.960	93,4%	Effective
2020	Rp8.323.806.000	Rp7.833.457.936	94,1%	Effective
2021	Rp15.000.000.000	Rp11.896.600.787	79,3%	Less Effective

From the table of Restaurant Tax Effectiveness Levels, it is obtained data that in 2020 there has been a decrease in targets and realization due to the Covid-19 pandemic that occurred in Gorontalo City, not only having an impact on Gorontalo City but also the State of Indonesia and other countries. The Gorontalo City Government issued regulations that were adjusted to Central Government policies, namely making social distancing policies, physical distancing restrictions, and making Large-Scale Social Restrictions (PSBB) regulations in 2020. Even though in 2020 the target and realization decreased but the criteria for the effectiveness of the restaurant tax are included in the effective criteria, which means that the work process of the Gorontalo City Regional Finance Agency is quite effective. Whereas in 2021 the target and realization have increased but the level of effectiveness has decreased because it is still affected by the Covid-19 pandemic.

The implementation of the PSBB and PPKM resulted in limited community activities, such as the implementation of community activity hours which were limited to 17.00 WITA. This is what makes revenue from restaurant taxes decrease due to a decrease in consumers at each restaurant. And the implementation of the PSBB has also resulted in the closure of access in and out of Gorontalo City both from land, sea and air routes. So that economic activity in Gorontalo City is also hampered.

Of course, the results of the research above can be used as material for future evaluation as well as responding to signals related to financial management and regional revenue so that they can remain more effective and efficient during a pandemic or post-pandemic Covid-19. The results of this study support the results of research from Paramitha (2021) which states that Covid-19 has a negative impact on taxation because the Covid-19 pandemic has had a considerable impact on the global economy. This also includes the tax sector. Other research from Wicaksono and Puspita (2021) also supports that a business needs to think about working capital management, because it relates to the number and composition of assets owned by the business. So that by reducing the target and Realization of Restaurant Tax in 2020, it can be used as a lesson to increase the target and realization of restaurant tax in 2021, where this can be handled properly by the Gorontalo City government.

Table 5. Restaurant Tax Contribution to PAD

Year	Realization of PAD	Realization of Tax Restaurant	Rate	Criteria
2019	217.583.653.390	12.147.317.960	5,9%	Very Less
2020	213.900.606.249	7.833.457.936	3,6%	Very Less
2021	293.320.750.979	11.896.600.787	4,0%	Very Less

Based on table 5, it can be seen that the average restaurant tax contribution to Regional Original Revenue (PAD) is 4.5% which is included in the very less category. In 2020 the percentage contribution rate decreased by 2.3% from the previous 5.95% to 3.6%. Then in 2021 it will increase by 0.4% from the previous 3.6% to 4.0%. The decrease in the contribution of restaurant taxes to Gorontalo City's PAD in 2020 is the impact of the Covid-19 pandemic. The existence

of the Covid-19 pandemic has an impact on all business sectors, especially restaurant taxes so that restaurant tax revenue, which is one of the PAD elements, cannot be maximized. Then in 2021 the contribution of local taxes had increased, this shows that amid the conditions of the Covid-19 pandemic the Gorontalo City Government has succeeded in growing the economy while still paying attention to the applicable policies, even though the percentage increase is not large and is still very lacking, but if it is projected In the next few years, it is possible that the contribution of restaurant taxes to Gorontalo City's PAD can continue to increase until it reaches the effective criteria.

4. CONCLUSION

Based on the results of the research and discussion contained in the previous chapter, it can be concluded that the realization of restaurant taxes shows a fairly good level of effectiveness, even though in 2020 there was a decrease in targets and realization as well as a decrease in the level of effectiveness in 2021 due to the Covid-19 pandemic. Meanwhile, the contribution of the restaurant tax to the Local Revenue (PAD) of Gorontalo City is still quite low so that it is in the less effective category. Nonetheless, in 2021 the level of restaurant tax contribution to Gorontalo City PAD has increased even though the percentage is still small, but this could bode well for the level of restaurant tax contribution to Gorontalo City PAD in the following years. Therefore, there is a need for a review of the potential for restaurant taxes in the city of Gorontalo so that the contribution to Regional Original Revenue (PAD) can be maximized. Based on the results of the study, the researchers provide advice to the Government of Gorontalo City to explore the potential of restaurant taxes in Gorontalo City and to be more active in collecting restaurant taxes that are owed so that restaurant tax revenue can be more optimal and make a greater contribution to Regional Original Revenue. PAD).

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