

## LOCAL TAX PAYMENT COMPLIANCE IN RESTAURANT X

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### ABSTRACT

This study aims to explore local tax payment compliance at Restaurant X, using a qualitative approach. This study is important because tax compliance is a crucial factor for the sustainability of local revenue that supports local economic development. This study used in-depth interviews and direct observation to collect data from the owner, manager, and finance staff of Restaurant X. The data collected were then analyzed using a qualitative approach. The data collected was then analyzed using thematic analysis techniques to identify factors that influence the level of tax payment compliance in the restaurant. The results show that the level of tax compliance at Restaurant X is influenced by several factors, including understanding of tax regulations, perceptions of local government transparency and accountability, and awareness of the importance of tax contributions to regional development. In addition, this study also found internal challenges such as limited human resources competent in taxation and complexity in the tax reporting process. These findings provide important insights for local governments in formulating more effective policies to improve tax payment compliance in the restaurant sector.

**Kata kunci : Tax Compliance, Local Tax, Restaurant, Qualitative Analysis, Tax Policy**

### INTRODUCTION

Local tax revenue is expected to be able to help regional financing for the development of each region. The ability of local taxes owned by each region is one indicator of the readiness of local governments in regional autonomy. Increasing the equitable distribution of people's welfare can use the source of local taxes. So, local tax revenue is used to increase local revenue used to organize regional autonomy (Yustin Nur Faizah et al., 2022). Meeting the local tax revenue target is one of the efforts made by the government to optimize local revenue sources.

Explained in Law No. 25 of 2009 local taxes are taxpayer contributions owed to local governments that are compelling in nature and the benefits are not received directly but for regional purposes to the greatest extent for the prosperity of the people. Local taxes have a very large role in increasing local revenue (Suryaningsih, 2023; Toyyib et al., 2020), including entertainment, parking, hotel and restaurant taxes.

The restaurant and food industries are expanding incredibly quickly. The restaurant business has enormous potential and is expanding quickly. The establishment of a quickly expanding restaurant business does not avoid the tax object's goal. A tax on restaurant services is known as a restaurant tax (Toyyib et al., 2020). Although there is a lot of potential for restaurant taxes, the local government's goal is not always realized to the best of its abilities. In comparison to the growth of the restaurant business, one element that has not

optimized the target realization of local revenue is the absence of socialization of restaurant tax, particularly to restaurant proprietors.

Between 2012 and 2016, Surabaya city's local revenue received very little from restaurant taxes (Putri & Ma'ruf, 2022). Due to a lack of taxpayer awareness (Marviana, 2018; Sinaga, 2019) and comprehension of tax regulations (Oktaviani et al., 2020; Savitri & Musfialdy, 2016; Yayuk et al., 2017), the determined restaurant tax income has not met the target. It would have been appropriate to view the restaurant tax as a kind of funding for the community government (van den Boogaard & Beach, 2023). However, the problematic degree of compliance frequently results in low tax revenue realization. Restaurant owners adjust their reported sales to reflect their worry that their total sales will be revealed, which makes many taxpayers inattentive and hesitant to calculate their own taxes (Birru et al., 2023).

The focus of this research is to examine compliance in paying taxes. Based on previous research on analyzing the contribution of restaurant tax to local revenue, there is still a lot of lack of awareness of restaurant owners to register their business in taxpayers, even avoiding paying taxes. The fact is that more and more businesses have been opened, but local revenue is not increasing. This is what happens in several regions.

The actuality of study contains an intriguing element. Selecting and organizing the ideal research location might improve the caliber of the research.

Since restaurant X has been open since 2017 and has won a Jawa Pos award in the "Culinary Word" category, this research was carried out there. Between 2017 and 2024, or seven years, there was a 26.5% rise in the assets possessed by restaurant X and The Best Seafood Surabaya. Researchers want to know how much of the restaurant's enormous profits are attributable to the tax. Researchers concentrate on gathering data regarding restaurant x's tax compliance.

The level of taxpayer compliance with regard to paying local taxes is the issue that has been discussed, based on the previous discussion. One of the local governments is the entity with the authority to collect taxes. High taxpayer compliance can be achieved using anticipatory, preventative, and accommodating policy-making techniques rather than just by using the deterrent impact.

The purpose of this study is as follows To reveal taxpayer compliance in making local tax payments made by restaurant x.

This research provides important benefits and contributions to stakeholders. There are two benefits that researchers consider can be used as suggestions, namely: First, policy benefits. This research is expected to provide a basis for decision makers to reduce non-ideal practices of local tax payments. The level of tax payment compliance can make the findings of this research in order to understand the real practices in the field. These findings will provide insight to stakeholders that there is still a lot of taxpayer non-compliance in local tax payments.

Second, theoretical benefits. This research is expected to provide additional treasures of the study of the scope of the taxation sector and empirical evidence of how local tax payment compliance practices. Furthermore, based on these empirical facts, it makes a deeper study of compliance in paying taxes.

## THEORETICAL FRAME WORK

Local tax compliance is a critical aspect of financial management for businesses, particularly for restaurants, which often face unique challenges in tax compliance due to their operational complexity and cash-intensive nature. This literature review explores the factors influencing local tax payment compliance in restaurants, focusing on Restaurant X as a case study.

The Theory of Planned Behavior (Ajzen, 1991) suggests that an individual's intention to engage in a behavior is influenced by attitudes toward the behavior, subjective norms, and perceived behavioral control. Applied to tax compliance, this theory posits that a restaurant's management decisions regarding

tax payment are shaped by their attitudes towards taxation, social pressures, and their perceived control over tax-related processes.

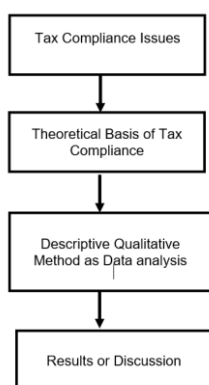
Compliance theory, particularly the concept of 'tax compliance costs,' explores the financial and administrative burdens that influence a restaurant's willingness to comply with local tax regulations. These costs include direct costs, such as tax payments and fines, and indirect costs, such as the time and resources spent on tax-related activities (Sandford, 1995).

The regulatory environment plays a significant role in shaping tax compliance behaviors. Restaurants operating in jurisdictions with stringent tax regulations and robust enforcement mechanisms are more likely to comply with local tax requirements. Research indicates that clear and consistent tax regulations, coupled with effective monitoring and enforcement, contribute to higher levels of tax compliance (Slemrod, 2019).

Education and awareness programs play a vital role in enhancing tax compliance. Providing restaurant owners and managers with information about tax regulations, filing procedures, and the benefits of compliance can lead to increased adherence to tax laws (Batool et al., 2022). For Restaurant X, assessing the impact of tax education on compliance behaviors is essential.

The complexity of tax regulations can pose significant challenges for restaurants. Navigating through various local tax codes, exemptions, and reporting requirements can be daunting, leading to unintentional non-compliance (Sakaguchi et al., 2018). Identifying the specific regulatory challenges faced by Restaurant X is essential for developing effective compliance strategies.

The effectiveness of tax enforcement mechanisms and the imposition of penalties for non-compliance can influence a restaurant's tax payment behavior. Studies show that higher penalties and increased audit rates are associated with improved compliance (Yustin Nur Faizah et al., 2022). Assessing the enforcement environment in which Restaurant X operates is crucial for understanding its compliance patterns.



**Fig 1. Conceptual Framework**

**METODE PENELITIAN**

**Jenis Penelitian**

This research uses a descriptive qualitative approach. The qualitative approach is expected that the conclusions produced in this research will be a quality finding.

The object of this research is a restaurant x. Researchers chose the restaurant because the potential for restaurant tax is very large over time, many businesses have sprung up from the food and beverage sector so that it has the potential to become a target of restaurant tax, and researchers aim to uncover the meaning of taxpayer fraud in making local tax payments made by x restaurant.

This research is a study focused on knowing how the practice of restaurant compliance in it to make a local tax payment. With such a research focus, an approach is needed that can assist researchers in getting a deepening of the focus taken. That is what underlies the researcher's thinking to take a qualitative research approach in this study.

Interviews conducted in this study to obtain data by going directly to restaurant x and arranging an appointment for discussion with the parties concerned who have been selected by the researcher. This was done so that researchers could discuss with the parties concerned without interrupting their work and could discuss without any time limit and without haste. In addition, discussions were also carried out via cellphone media, both telephone and WhatsApp. This research uses a phone recorder to record the results of the interview. This was done so that researchers could review the results of discussions with informants and make interview transcripts to analyze the data.

Observation or observation in this study is useful to provide supporting evidence and understanding of a researcher. Observation of the behavior of restaurant actors in search of visible meanings of their attitudes. Observation is done by observing the body movements of the informants

when answering questions by researchers. For this reason, researchers often come to visit the restaurant. X.

To gain an understanding of local tax payment compliance in restaurant x, researchers need informants who are really suitable and have positions in restaurant x. As their duties in preparing reports and making decisions, the main figures in this study are the President Director in restaurant x, Restaurant x tax consultant, and Restaurant x accountant.

No	position	Name (Pseudonym)	Gender
1	President Director	Bobon	Male
2	Tax Consultant	Soleh	Male
3	Accountant	Indah	female

**Table 1 list of informants**

**FINDING AND DISCUSSION**

**Non-compliance to pay restaurant tax**

The topic of tax non-compliance is one that is frequently covered by researchers and professionals alike. Since taxes are the primary source of funding for both the federal government and municipal governments, the issue of tax non-compliance is quite critical. However, tax noncompliance is in the owner's best interest as a means of funding the eatery. This was conveyed by the direct restaurant accountant, Mrs. Indah:

*“What do you think, the owner himself asked to pay the tax with a small amount. He said, it's important to pay tax even if it's a little, the important thing is according to the regulations. After all, this tax revenue can add to the restaurant's income.”*

The above statement gives an idea that tax non-compliance is a request from direct superiors. This implies that as long as the restaurant pays taxes regularly, even if it is a little and does not contradict the regulations, it can be said to be a reasonable thing. The rest of the tax payment can increase the restaurant's income as well. This is in line with the statement of the restaurant director, Mr. Bobon:

*“Well, we already pay tax every month. Yes, even though we don't pay the full tax from the sales. What else can I do, I got advice from the owner that the remaining payment can be used to cover restaurant expenses.”*

Restaurant executors are frequently emphasized by individual interests (owners) as demands that come before obligations. Restaurant managers frequently face a dilemma when they

follow owner directives because it troubles their conscience. The primary goal of this mission is to reduce tax payments in order to lessen the burden on eateries. obtaining tax money as a fresh funding source for the business to give its finances a little breathing room. The restaurant tax consultant's statement supports this claim.

*“I was asked by the owner to manage this restaurant tax payment. Setting so that the tax burden paid is not too large and not conspicuous. Paying taxes as stable as possible to avoid tax audits. I also asked the owner if there was a tax audit, then the remaining tax paid was reserved to anticipate this bad thing.”*

The tax consultant added that the interest to minimize tax payment is part of the restaurant owner's interest. In fact, restaurant owners do not want the tax paid to be too high due to lack of awareness in paying taxes. The rationale relates to the revenue burden that every sacrifice is an effort to obtain revenue. Setting tax payments so that the tax burden paid is stable. Tax planning is deliberately arranged in a subtle way to avoid tax audits by organizing sales reporting and accounting books.

Increasing the restaurant's income intake is the primary goal of tax non-compliance. The remaining tax revenue is used to cover all of the restaurant's expenses and to get ready for any future tax audits by the DJP or the regional government. In order to reduce future dangers, it is crucial to pay a small amount of taxes in a large and systematic way.

### **Tax Submission Not Fully**

Restaurant tax collection refers to Law Number 34 of 2000 amending Law Number 18 of 1997 concerning Regional Taxes and Levies and Government Regulation Number 65 of 2001 concerning Regional Taxes. According to Surabaya City Regional Regulation Number 4 of 2011 concerning Regional Taxes, the object of restaurant tax is the services provided in the restaurant. the services provided by the restaurant as referred to in paragraph 2 include food and beverage sales services consumed by the buyer, whether consumed by the buyer at the place of service or another place. The restaurant tax rate of 11% (ten percent) is the basis for imposing restaurant tax and the calculation of the amount of payment received or should have been received by the restaurant.

The imposition of tax rates should be from restaurant sales when referring to Surabaya city regulations. However, the reality on the ground is not the same as the regulations set by the local

government. Restaurants are reluctant to pay local taxes because of the considerable tax burden of 11% of restaurant sales income. strangely, restaurants still charge 11% tax to consumers as a levy that has been regulated by the Surabaya city government. This was explained by the managing director.

*“Restaurant tax is 11% of sales, this is a local government regulation regarding the imposition of local taxes. So we charge consumers that amount according to the regulation.”*

An expression above provides an illustration that the restaurant has conducted tax collection to consumers in accordance with established local government regulations. The collection is from the sale of food and beverages sold to consumers. Theory and reality are not always the same, restaurants as taxpayers do not pay all their taxes to the local government treasury. This statement is in accordance with the expression of restaurant accountant x as follows:

*“Tax payments in this restaurant are not entirely submitted to the local government. About only two percent is deposited from one hundred percent of the tax obtained by the restaurant.”*

The recognition above is very interesting to discuss and has always been a homework for the central or local government. What exactly is wrong with taxpayer awareness, even though the government has provided a policy of self-assessment authority as a solution. Restaurants pay their taxes not fully and properly from the total tax revenue received. Fulfillment of tax revenue budget realization targets by local governments is often a mere benchmark. This is in accordance with the statement of restaurant tax consultant x:

*“When paying taxes, I usually adjust it first so that the payment is not large. I set the payment according to the schedule and the nominal is almost the same every month. The local government treasurer usually does not ask for more if the realization of the tax revenue budget has been fulfilled.”*

The above expression provides an illustration that the tax payments made by the restaurant are on time and can be said to be a taxpayer who complies with taxes. On the other hand, there is something that needs to be underlined from the statement above.

What needs to be underlined is the expression that tax payments are not deposited to the local government properly or one hundred percent. Whereas in Regional Regulation Number 4 Year 2011 Paragraph 2 explains that the tax collected should be 11% of restaurant sales. Meanwhile, in reality, the tax revenue obtained is not paid properly or not paid all 100%. The point is that restaurant taxpayers are not fully aware of the importance of paying taxes according to regulations even though restaurants have paid their taxes regularly every month.

### Forced and Deliberately Paying Little Tax

Tax non-compliance is sometimes done because of the compulsion of an individual. The context of tax non-compliance is when tax payments that should be paid 100% but only paid only 2% of the total tax revenue. A person can commit tax non-compliance because they are forced. The word forced can be said to be a behavior that is beyond his will or because of pressure to do so. As is the case with the expression of a restaurant accountant x as follows:

*“I’m just an employee here who is paid by the boss, so what else can I do. If I am ordered to pay that much, I just follow it. The important thing is that I still get my monthly paycheck, I don’t want to mess around or argue with the boss’ orders.”*

Often, subordinates feel inner pressure in carrying out an action ordered by the leader or superior. The feeling of resistance is always there in him, but what power the power to resist is lost because of the position as a subordinate that ensnares him. Following the boss’s government is one of the most ideal choices for now because of the duties and responsibilities in the employment contract. Non-compliance is made intentionally for the benefit of the bosses. The method of bookkeeping reports and manipulating tax reports in order to pay a low tax burden. As revealed by the tax consultant:

*“I made this tax report, I was told by the owner directly, I was appointed directly by the owner to minimize tax payments, how to pay only a small amount of tax. The problem is that the remaining tax revenue can be used for restaurant operations.”*

Awareness in committing tax non-compliance is a form of deliberate behavior of a human being. The meaning of the word “deliberate” means that in wanting and knowing what is done and what is done by the taxpayer. Tax obligations are carried out

because taxpayers feel that the provisions of the tax law are still not in favor of taxpayers. Uneven law enforcement so that taxpayers who violate have not been sanctioned. They do tax non-compliance as an alternative if there is an inspection from the local government or DJP tax officers. Taxpayer actions camouflage turnover or do not report sales in fact, namely reporting 2% of 100% of the tax revenue obtained from sales.

In addition, restaurant tax non-compliance also includes the owner's unwillingness to pay taxes. The situation of expressing unwillingness with a heavy heart is a form of unwillingness. This condition, the boss feels objected or not sincere to pay the proper tax or the full tax. This feeling is conveyed by the director as a functional position holder as follows:

*“If we pay the whole amount, to be honest, we are quite reluctant. Moreover, the owner asked us to pay less tax and also we have a tax consultant who can plan it. We have entrusted the tax issue to him to be arranged as beautifully as possible.”*

The unwillingness to pay taxes stems from the owner's order to the director as the field executor to pay a small tax burden. The remaining tax can be used to support other restaurant needs. Starting from this unwillingness, a taxpayer does a way that is justified by law or violates the law to avoid taxes. The sensation of paying taxes is very different because the benefits of tax payments are not felt directly by taxpayers. This is explained in Law Number 25 of 2009 Regional Taxes are taxpayer contributions to the regions owed by individuals or entities that are compelling based on the law by not getting direct rewards and are used for regional purposes for the greatest prosperity of the people.

Orders from superiors (owners) are part of the command in committing tax non-compliance. Requesting the help of tax consultants to set up as beautifully as possible to minimize tax payments. Tax consultants play an influential role in carrying out the mission to smooth the plan. Tax return filling services are not only routine tax obligations of tax consultants, but there are other services. Accompanying or representing client tax audits, handling client objections, client restitution processes, and handling client cases affected by tax evasion cases are additional services. The competence of tax consultants in organizing strategies that can win taxpayers are services performed by tax consultants that require expertise.

The tax consultant is faced with two interests, namely the interests of economic needs and the

interests of the assignor as an agent of compliance, namely an extension or partner of the government to increase taxpayer compliance. Tax consultants in this case need to balance their role, should not give favoritism to clients due to dependence on economic contracts.

### **Ethical or unethical to pay less tax**

Tax non-compliance is often justified by some people. Various justifications are always raised as alibis for the consequences of minimizing tax payments to the government. A phrase that is often thrown in large or small discussions regarding tax payments is that as long as it does not violate the law, it is legal and allowed. If we discuss more about paying a little tax then the question arises, is it ethical to pay a little tax when viewed from the ethics of the tax profession? Of course such a thing is not ethical, but the dualism of the interests of a taxpayer or tax consultant is often mortgaged. As stated by the tax consultant:

*“My work is regulated by the tax profession, but on the other hand there are demands that require me to do that. We work for the salary of the person who employs us, so we must provide maximum service.”*

The above expression is interesting to interpret and learn what it means. There is an inner quarrel that is inevitable in the reality of life's journey. There are two separate coin edges like the black side and the white side that describe the reality in the field is different from the theory. His statement implies that taxpayers or tax consultants must comply with the regulated professional code of ethics. Tax avoidance behavior that is in accordance with the law may be categorized as unethical behavior when viewed from the components of the tax code of ethics. One of the IKPI tax consultant professional codes of ethics in article 7 is integrity, dignity, and honor. It explains that tax consultants must be able to accept unintentional mistakes and honest differences of opinion, but must not accept fraud or compromise principles.

Although some taxpayers do not know about the tax code of ethics, there is a conscience that whispers whether this behavior is good or not. This was conveyed by restaurant accountant x:

*“Personally, yes, such behavior (tax avoidance behavior) is not good. In terms of rationalization, it doesn't make sense, let alone according to religion or government regulations, it must be even more prohibited.”*

The delivery of a fresh mind and heart must be a word that can be said to be true. It can also be categorized as an outpouring of the heart or a confession of sin. A sober mind also rejects such behavior, as discussed in the code of ethics regarding the attitude of integrity. Taxpayers must comply with all applicable laws and regulations and codes of ethics. In this case, the code of ethics used is the tax consultant professional code of ethics as a reference. Ethical attitudes must be upheld so that the integrity of a taxpayer or tax consultant can be trusted. Awareness needs to be built and nurtured to provide positive energy to taxpayers to actively pay taxes.

In reality, ethical behavior is very difficult to implement. Various justifications are always expressed so that the wrong seems right with the measure of truth based on tax regulations. Instead, tricks to justify unethical behavior are often issued to cover it up. But the acknowledgment of the truth is still expressed according to the level of truth. Just like the expression of the managing director of restaurant x:

*“Indeed, the tax is not fully paid, but we do not violate the regulations. The important thing is to pay the tax regularly and there is no more tax bill.”*

The above confession suggests that his deepest consciousness illustrates that paying taxes is not entirely wrong. However, justification is often done as an excuse to defend oneself (superiors) to cover their disgrace. The phrase “not violating” is interesting to examine more deeply because it contains its own meaning. The meaning in it explains that it is said to violate when it violates the rules and eliminates the ethical dimension.

Unethical behavior is often put aside because of the interests of the “bourgeois” capitalists. A sense of irrelevance to the aggressiveness of leaders often drives people to act unethically. The choice between good and bad is often blurred from sight, resulting in arrogance. Awareness as a taxpayer must still be fought for as a human instinct to behave ethically. When awareness is already present in people, paying taxes is easy to issue. In addition, as a policy holder, the central or local government must manage tax revenue wisely. Public trust about tax management must continue to be campaigned so that the public is aware of taxes.

### **CONCLUSION**

The short conclusion of this research is how important the awareness of taxpayers, especially entrepreneurs in paying taxes, as well as the need for

supervision from the local government itself in supervising the tax order. As a business owner or owner orders the restaurant director to run the restaurant operations along with the bookkeeping problems. In addition to the owner appointing the director, the owner also cooperates with a tax consultant as a consultant, examiner and makes a new report on sales revenue so as not to be too large in paying restaurant income tax with the help of a restaurant accountant. The employees professionally ignore their conscience in doing their duties for the sake of professionalism to their superiors. Even though they realize what they have done is wrong, they still work for the satisfaction of their superiors. Business owners only think about how their business is growing to make a lot of money without spending more. Without caring about existing regulations and without paying attention to the inner torment of their employees in doing tax sales report tasks for their satisfaction.

Here the researcher also felt a sense of turmoil in the hearts of the employees between sin and professionalism. When employees reveal that their existence is only limited to employees or work to earn food, not as dissidents or advisors to superiors. Maybe if the local government parties are more observant and firm, then there will be no sense of turmoil in the hearts of these data manipulation actors because there is no pressure from their superiors to beautify financial reports in order to minimize taxation.

The limitation of this research is that I was not able to obtain information from the local government to obtain information on their opinion about people or entities that avoid taxes. Furthermore, I was not able to confirm the truth to the owner or business owner about the truth in avoiding the imposition of large sales revenue taxes.

The researcher hopes that the results of this study are very large for the benefit of the readers. Researchers provide advice to local governments. Suggestions for local governments: It is expected to provide a lot of socialization about the importance of taxes and be more thorough and strict with taxpayers, especially business owners.

Restaurant x is expected not to be too selfish in seeking profits by violating and suppressing the hearts of its employees in doing something for the sake of the smooth running of the business. as an owner or business owner should honestly report the results of his sales tax revenue to the local government without having to be replaced.

Future researchers: examine other large restaurants, whether they do the same thing in compliance with local tax payments to local

governments. As well as linking the opinion of the local government how the local government reacts if there are taxpayers who are absent or make changes in the tax revenue report in sales.

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