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ABSTRACT

Tomohon is one of the tourist city destinations in North Sulawesi Province has a high potential to be developed. Restaurant Tax is a tax whose existence is essential as a source of Original Local Government Revenue (*PAD*). The restaurant tax revenue target consistently increases every year, and the realization of restaurant tax revenue has not fully met the set target. The difference between the realization of restaurant tax revenues and the target of restaurant tax revenues indicates that the potential has not been optimally explored. This study aimed to analyze the implementation and potential contribution of the Restaurant Tax in Tomohon. The data used in this study are primary data and secondary data. The analytical method used in this research is a descriptive qualitative method and implementation analysis. The analysis results show that the potential value of Restaurant Tax is substantial compared to the realization of Restaurant Tax receipts. This difference shows that the actual potential is also immense. However, the local government has not explored it optimally. The implementation of the Restaurant Tax shows that the collection and management of the Restaurant Tax in Tomohon have not gone well. The analysis results show that the restaurant tax potential affects Tomohon's *PAD*.

INTRODUCTION

Regional autonomy is the right, authority, and obligation of an autonomous region to regulate and manage its government affairs and the local community's interests by statutory regulations. The relationship between the central and regional governments emphasises equality in development and its sources, healthy, and dynamic economic growth (Yakub, Ghani, & Anwar, 2018). As a form of the autonomous region that can take care of its household, it is highly demanded to strengthen the regional revenue structure. To realize the capacity and independence of the region and strengthen the structure of regional revenue, the contribution of Original Local Government Revenue structure must consistently be increased because it is one of the benchmarks for ability and a mirror of regional independence.

Regional revenue sourced is realized in each region through the authority to collect regional taxes and levies (Nasir, 2019). It has been regulated in laws and regulations, including Law

Number 34 of 2000, which has been updated with the birth of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies. Law Number 34 of 2000 has given district/city governments authority to collect seven regional taxes and 25 types of regional levies. Each region is still given the authority to collect other levies based on regional potentials that do not conflict with the laws and regulations.

In implementing regional autonomy, local governments should be able to identify sectors that are considered potential drivers of regional development, primarily through efforts to increase the potential of Original Local Government Revenue, where the ability of the region to maximize its revenue can be done through community participation in paying taxes and levies (Mamonto, Langkai, & Mowilos, 2020). The obligation to implement local tax collection rests with all taxpayers. Meanwhile, the government as an apparatus is obliged to provide guidance, service, and supervision of all fulfillment of tax obligations to taxpayers.

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Regional governments in economic development continue to base their policies on various macroeconomic indicators to produce various macro policies. At the regional and district levels, the central government delegated some administrative and fiscal tasks, as well as political power, to local governments (Rammohan, Purwono, & Harymawan, 2020). The determination of regional macroeconomic policies is directly related to the derivatives of sectoral policies generally carried out by regional governments through Regional Apparatuses. Government policy primarily moves aggregate demand through the goods market, which is called fiscal policy. The implementation of fiscal policy includes producing the Regional Revenue and Expenditure Budget.

Regional economic growth is also one of the regional macroeconomic indicators. Economic development is a process of increasing total income and per capita income by considering the existence of population growth and accompanied by fundamental changes in the economic structure of a region and income distribution for the residents of the region. Since the development of the endogenous growth hypothesis a decade ago, economic growth has gotten a lot of attention (Erlando, Riyanto, & Masakazu, 2020).

The economic growth of Tomohon is shown by the growth of GRDP based on constant prices. Table 1.1 shows that economic growth experienced a tremendous increase in 2013 by 6.10 percent, and in 2014 only by 6.22 percent. However, in 2015 there was a decrease in the rate of economic growth. In that year, economic growth was only 6.13 percent and experienced a drastic decline in the rate of economic growth in 2016 to 4.15 percent. However, in 2017 the rate of economic growth increased to 8.85 percent. This indicates that there are changes every year. It is necessary to evaluate how to maintain and increase the rate of economic growth of Tomohon. Although, at a glance, from the GRDP data, all of them have increased, this increase is not something that can have a significant impact on Tomohon.

In line with the direction of national and provincial economic policies, Tomohon's economic policies aim to realize quality economic growth (pro-growth, pro-job, pro-poor) and sustainability (pro-environment). Economic growth is supported by balanced growth from the demand and supply sides so that high inflationary pressures do not follow the increase in demand. Meanwhile, the growth of the supply side becomes very important for economic stabilization if it is supported by the growth of productive sectors, which can encourage the

expansion of job opportunities and, in the end, can increase people's purchasing power.

From the expenditure or demand side, in line with national policies, the stabilization of the Tomohon economy is carried out by improving the investment climate, increasing purchasing power, increasing budget absorption and improving the quality of spending as well as increasing the competitiveness of Tomohon products traded outside the region. No less important is the supporting factor for economic growth, namely the availability of solid infrastructure, including infrastructure that supports tourism, such as good restaurants and lodging, and is consistently built by regional financial capabilities. Thus, the growth and strengthening of the economy based on the potential of local resources and quality and sustainable economic growth can be realized. Likewise, tax levies are also a contributing factor to the economy. This activity is expected to become a locomotive for the growth of other sectors that build the economy while maintaining the regulations that have been set.

Tax collection is the most potential alternative in increasing state revenue. This is because taxes have a relatively stable amount. In addition, local taxes reflect the active participation of the community in financing the implementation of local government. In Indonesia, the types of tax collection consist of state taxes (central taxes), regional taxes, regional levies, customs and excise, and non-tax state revenues. One of the efforts to increase capacity in the field of local government implementation funding for development is to increase and explore every potential in each region through local taxes, one of which is the restaurant tax.

Restaurant Tax is a tax on restaurant services. Restaurant taxes and building rental fees have a small but considerable impact on restaurant selling prices (Maramis, Ilat, & Mawikere, 2020). The current collection of restaurant taxes is based on Law No. 28 of 2009 concerning Regional Taxes and Levies. The imposition of restaurant tax is not absolute in all regencies/cities in Indonesia. This relates to the authority given to district or city governments to impose or not impose a type of district/city tax. Therefore, to be collected in an area or city, the local government must first issue a regional regulation on Restaurant Tax which will become the operational, legal basis in the technical implementation of the imposition and collection of restaurant taxes in the relevant regency/city.

Terminology related to Restaurant Tax can be seen as follows: a.) A restaurant is a place to eat

food and drinks provided for a fee, including catering and catering services. b). A restaurant entrepreneur is an individual or entity in any form, which within the company or work environment that carries out business in the restaurant sector. c). Payment is the amount received or should be received in exchange for the delivery of goods or services as payment to the restaurant owner. d). Sales receipt (bill) is proof of payment, which is also proof of tax levy, which is made by the taxpayer when submitting payment for the purchase of food and or beverages to the tax subject (Siahaan, 2005).

The region requires substantial funding sources to correctly take care of the household, one of which is in Tomohon, to run the wheels of government and development in various fields. Thus, the local government of Tomohon explores the ideal regional revenue potential by boosting restaurant tax revenues, which are seen as having a significant contribution to increasing Regional Original Income.

Tomohon is one of the cities in North Sulawesi Province, one of the expansion areas of the Minahasa Regency. Tomohon is an Autonomous Region that finances regional expenditures in usual financing and development financing, and this financing requires quite large funds.

To carry out these regional activities, the Tomohon government has adopted the policy of Regional Regulation Number 1 of 2018 concerning the Electronic Regional Tax Revenue System to maximize regional revenues through taxes and levies, one of which is carried out by the Tomohon Regional Finance Agency. In order to increase restaurant tax revenue, innovation from the regional finance agency, which is the regional implementing element in the regional income sector, is required to be able to optimally explore the potential of regional income and other regional businesses.

The Tomohon Regional Finance Agency carries out local tax collection. Including the tax object managed by the Tomohon regional finance agency is the restaurant tax. Restaurant or restaurant is the target set, in its implementation, Tomohon Government applies through regional financial institutions Rp.

In collecting resort taxes, the system for inputting hotel and restaurant tax recaps must continue to be encouraged, such as distributed in every restaurant through the tapping box system. The device is paired between the point of sales (cash register/CPU) and the printer. When printing a bill or receipt, the data is automatically captured by the tapping box, then printed by the printer. The

working principle of the tool does not interfere with the system operating at the point of sales or the hardware used.

However, in practice, following the initial observations made by researchers, it turns out that the strategy in order to achieve the expected tax targets has not been appropriately realized. Because in its implementation, Tapping Boxes or electronic transaction recording devices in restaurants are often not used. As an empirical fact that the author found in the field that the Tapping Box machine often does not work, so the transactions carried out are not recorded because they only use manual notes, deliberately disable the tapping box machine, the restaurant or restaurant does not use it even though in Article 19 of Regional Regulation No. 1 In 2018 regarding the electronic regional tax revenue system, it is written that taxpayers are obliged to take care of and maintain tax recording tools and systems and immediately report any damage. This resulted in no progress in depositing restaurant taxes. There are only a few restaurants that already have big names that are consistent in depositing restaurant taxes, and this goes on like there is no firm action (Bogar, 2020). From several sources, the authors get information about the obstacles that implement restaurant tax payments not run effectively, whether it comes from the negligence of the authorities in the billing process or the awareness of the taxpayers themselves.

Based on these empirical facts, the author examines what factors implement the restaurant/restaurant tax not run well, whether in the policy or the supervisory mechanism or the Personnel Officer. So the author took the title of the research on "Analysis of the Implementation and Contribution of Restaurant Taxes on Increasing Tomohon's Original Revenue." How is the Implementation of the Restaurant Tax in the Tomohon Regional Finance Agency and its influence on the Tomohon's Original Local Government Revenue.

Administration, if interpreted etymologically, the administration comes from Latin (Greek), which consists of 2 (two) words, namely: "ad" and "ministrate," which means "to serve," which in Indonesian means to serve and/or fulfill.

Public policy is often understood as an instrument the government uses to solve public problems in a technocratic manner. In a sense, the government uses a rational choice approach to choose the best alternative to solve the problems faced by the community. In Dye's well-known definition, public policy is whatever governments choose to do or not to do. This means that Dye

wants to state that any government activity, whether explicit or implicit, is a policy. The interpretation of the policy must be interpreted with two essential things: first, that the policy must be carried out by government agencies, and second, the policy contains a choice to be made or not carried out by the government (Dye, 2018).

Implementation is defined as "getting done" and "doing it." From this simple formulation, it is then said that "the simplicity of such a formulation does not mean that policy implementation is a policy process that can be carried out easily." He continued that implementation requires resources such as people or implementers, money and organizational capabilities (Tachan, 2011).

Tax is an essential component for development capital (Wardani & Wati, 2018). All development carried out in an area is financed from Regional Taxes. Good tax distribution can improve development quality and is expected to increase equity in each region. According to Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, the definition of restaurant tax is a tax on services provided by restaurants. A restaurant is a facility that provides food and/or drinks for a fee, which includes restaurants, cafeterias, canteens, stalls, bars, and the like, including catering/catering services.

With the enactment of Law Number 28 of 2009 concerning Regional Taxes and Levies as the basis for collecting regional taxes and levies, to maximize the potential of regional revenues, it is necessary for the independence of regional governments to explore sources of regional income in supporting regional development.

METHOD

The research approach used in this study is a qualitative method. Qualitative research method is a research method based on the philosophy of postpositivism, used to examine the condition of natural objects (as opposed to experiments) where the researcher is the key instrument, data collection techniques are carried out by triangulation (combined), data analysis is inductive/qualitative, and the results of qualitative research emphasize more on the meaning of generalizations (Sugiyono, 2013).

The definition of the descriptive method is to examine the status of a human group, an object, a condition, a system of thought, or in a class of events in the present. Thus the researcher considers using qualitative methods with a descriptive approach to be very suitable for use in this study which discusses the problem of tax collection, it

takes steps that reveal real events and are expected to reveal hidden values, because the problems that occur very complex, such as the absence of a tapping box tool available in restaurants so that restaurant owners still have not applied the applicable regulations, or even the amount of retribution given is not following the restaurant's income. Therefore, the author uses the above approach and method to make a systematic, factual, and accurate picture or painting of the facts, characteristics, and relationships between the phenomena investigated (Muyu, Langkai, & Tangkau, 2018).

RESULTS AND DISCUSSION

A. The Overview of Research Site

Tomohon is one of the cities in North Sulawesi Province, formed in 2003 and is a division of Minahasa Regency. The city of Tomohon has a cool temperature because it is located in a mountainous area. Astronomically, Tomohon City is located at 01 18' 51 "LU and 124 49' 40" East Longitude with an area of 147.21 km² with an average altitude of 786 masl with a temperature range of 21^oc-34^oc. Administratively, Tomohon City has 44 sub-districts spread over 5 (five) sub-districts with an area of 147,2178 km². Overall, the City of Tomohon has an administrative boundary whose territory is bordered by the Minahasa Regency.

The boundaries of the Tomohon area in detail are as follows:

- 1) To the North: North Tomohon Subdistrict, which borders Pineleng Subdistrict and Tombulu Subdistrict, Minahasa Regency;
- 2) To the East: East Tomohon Sub-district, which borders Tombulu District and North Tondano District, Minahasa Regency;
- 3) To the South: the South Tomohon Sub-district borders Sonder District and Remboken District, Minahasa Regency; and the West: West Tomohon Sub-district, which borders the Tombariri District and Mandolang District, Minahasa Regency. Tomohon is very strategic in the regional context of Sulawesi from the economic and even transportation aspects. Based on the data in Presidential Decree Number 26 of 2008 concerning the National Spatial Planning, Tomohon is one of the Regional Activity Centers (PKW) directly related to the City of Manado as one of the National Activity Centers (PKN). In terms of regional economic development, the Bitung Special Economic Zone is integrated with the Bitung International Port and the Manado

Bitung Toll Road. It is the expectation of Tomohon that the various infrastructures and national policies in North Sulawesi will have an impact on the community's economy.

B. Analysis of the Implementation of the Restaurant Tax of Tomohon

Since the implementation of regional autonomy, each region has the authority to manage its resources for the welfare of the people in the area concerned. Restaurant tax is one of the potential sources of income in Tomohon. It can be seen from the realization of the restaurant tax, which is relatively high, so it is essential to analyze its implementation to make efforts to increase it in the future. The analysis of the implementation of the restaurant tax is intended to determine the strength of the Tomohon area in generating restaurant tax revenues. Analysis of the calculation of the implementation of value is essential in determining effectiveness. With the existing potential, after comparing the revenue for the future, the hidden potential will be obtained so that it will be able to estimate what plans and actions will be taken to explore the hidden potential to determine the amount of the planned revenue in the future. Analysis of tax implementation is a potential that is measured by multiplying the research object data with the restaurant tax rate, so that the results of the effectiveness of the restaurant tax implementation will then be obtained. To calculate it, the author uses the principle of value for money analysis where value for money is the core of performance measurement in government organizations that consider input (economy), output (efficiency) and outcome (effectiveness) together (Mardiasmo, 2011). Meanwhile, according to Mahmudi (2010) performance measurement value for money is a performance measurement to measure the economy, economy, efficiency and effectiveness of an activity, program and organization. How to determine the level of effectiveness is described in the formula: realized revenue is divided by the revenue budget and then multiplied by 100%. With the following criteria: 1). If the obtained value is less than 100%, it means that it is not effective; 2). If the obtained value is equal to 100%, it means that the effectiveness is balanced; 3). If the value obtained is more than 100%, it means that it is effective.

Since the enactment of Regional Regulation Number 1 of 2018 concerning the Electronic Regional Tax Revenue System,

researchers have found various facts about the course of this legal product based on the results of research conducted for more than three months. Researchers go directly to the field and dig up information from several related parties who are actors or holders of established regulations. Referring to the focus of the research, it is obvious in the interviews conducted by the researcher with the informant CM as the Head of the Division regarding the purpose of making regional regulations regarding the electronic tax revenue system, and the following answers are given:

"Actually, this regional regulation is a derivative product of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, which are basically mandatory to be enforced in regencies/cities. So the government set this regulation with the aim that taxpayers have more awareness to pay taxes without having to be suspicious of the government, because the tax payment system has been recorded electronically so there will be no frauds that occur".

The statement indicates that the Tomohon government wants to eliminate the public's negative perception about paying taxes. If previously there had been illegal tax collections by rogue elements, now the government guarantees that there will be no more similar incidents. Supporting the statement given by C.M, the researcher found an answer from F.L, who is the Head of the Sub Division on the question of how to convince taxpayers to be able to deposit taxes safely. Here is the answer from F.L:

"People are trying to explain, right now it's so focused on the flow of tax payments, so you don't have to pay taxes. Everything is in the system, starting from the identity of the taxpayer to the amount to be paid, complete with detailed payment records, where and what are the taxes that the public can check. Everyone is so transparent, Koman, so if there is a problem, please can you immediately bring proof of the process budget according to the procedure. Mar Koman Oras, now we are sure that there are people who dare to be naughty, kong mo mess around with the results of tax collections,"he said.

After getting answers from the local government, the authors conducted interviews with taxpayers who in this case were restaurant business actors who were officially registered and trusted by the Tomohon City government to be able to use a payment transaction recorder

known as a "tapping box" machine. . The following is the answer that the author received from C.C regarding the application of the Tomohon Regional Regulation Number 1 of 2018 concerning the Electronic Regional Tax Revenue System:

"Actually, before the enactment of the regional regulation, we as the restaurant party had routinely paid taxes and at least understood a little about our obligations as citizens to deposit taxes. But with the existence of this regional regulation, it is increasingly clear for taxpayers that there is no reason to be lazy or reluctant to pay taxes." Furthermore, this person is the one who uses the tapping box, so it has to be according to the depositor's deposit, kang. Mar nda takage, because all this time, people have been diligent in sharing. It's just that since you've been using this tool, people have made deposits, ta nae".

From the statement received by the researcher to the respondent C.C, the researcher questioned whether it means that before using the "tapping box" the taxes that were deposited were not appropriate? Here are the answers were given:

"It doesn't mean that it's dishonest, but often notes are scattered because they still use manual notes. So that the total amount of the transaction is only according to the existing note. That's why after this machine was held by the government, the amount was real and actually made it easier to pay taxes because from this machine you can immediately see the total transactions in a month and 10% of the amount can be determined immediately. Thus, if you're tired, you can count paper notes using a ley calculator".

Still related to the implementation of regional regulations regarding the electronic tax payment system, the researchers then interviewed restaurant business actors who were not yet officially registered but were already operating and even had busy visitors. The question posed by the researcher is: as a restaurant business actor, do you know about local regulations related to the payment of restaurant taxes? M.A gave the following answers as the restaurant owner:

"I've been invited several times to socialize activities about being obedient to paying taxes, but haven't had the opportunity to attend. We have also been visited directly by the tax collection officer of the Tomohon City government and at the same time explained

about the applicable regulations regarding taxation and levies, but frankly our business does not have a permit. So it cannot be categorized as a taxpayer business actor."

When the researcher asked about permission, why did you not take care of your business license before operating? The answer that the author received is as follows:

"Yes, people think that the licensing mechanism is too complicated, kwa, mar from Torang Ley, so you're wrong, right?"

The author also continues the question: if you do not have a permit, you do not have the right to open and run this restaurant. Has there been a warning from the government regarding this?

"We have been reprimanded several times, but we argue that we belong to the MSME category, so neither we nor the government have found a solution in this matter."

Regarding the answer given by M.A regarding MSMEs, the author did not expand the question because it was out of the context of the focus of the research. From several answers received by researchers related to the legal product of Regional Regulation Number 1 of 2018 concerning the Electronic Regional Tax Revenue System, it can be concluded that the Tomohon government, in fact, in this case the Tomohon Finance and Regional Revenue Agency, has attempted to spread out to business actors. Furthermore, taxpayers so that it can be known thoroughly one of the activities carried out is to provide socialization to business actors by the recognition given by the previous Supreme Court.

Moreover, the researcher asked questions about the SOP (Standard Operating Procedure) of this regulation to the Head of the C.M. Division to compile the legal product. In response to this, C.M replied:

"The SOPs are quite clearly stated in the regulations, but in reality not many people understand, therefore we have to work hard to provide information such as holding socializations both to business actors and to the general public. It's as simple as this; all so there is an application deposit, just open, check, pay, get proof of payment, done. Looking for an application, come and pay directly. If you don't pay, there is a penalty, so run it. Actually, it's just simple, I think it's complicated because I don't intend to pay taxes or to be more precise, there's no

awareness that you're paying taxes yourself. You have to wait for the officer who is a bastard, on the other hand, people want you to position yourself as a 'slacker'. Mar has to be someone who tries as much as possible to pick up the ball, because if you're wondering, there's no local revenue."

Regarding the SOP, the researcher has not asked the C.C restaurant owner questions because the researcher categorizes that C.C is very understanding about the SOP as evidenced by obedience in depositing taxes. The researcher also asked E.P restaurant owners who paid taxes even though they had not used a "tapping box" machine; Have you paid taxes according to the SOP? Moreover, the following paragraph are the answers given.

"I'm used to having my taxes picked up right away, so even though I understand how to use the application and know the payment procedure, I prefer to wait for the officer to come and pick me up rather than me wasting time and energy, right?"

The answers given by the E.P restaurant business actors raise questions from the researchers to the Head of the F.L Sub Division: what is your response to E.P's answer?

"Oh, if that's the case, then you want to go pick up. It turns out that there is something pleasant about the dang ball pick-up system. Indeed, in the future, people have plans to re-backup the new rules, they must come and make their own deposits (so you can pick up your tired backing with your back out of gas), because frankly, you don't have a budget to pay taxes. It turns out that there are people who actually take advantage of tired people, so if you don't come, bring your own password, you'll be fined. The longer you don't pay, so it's not a fine, so take strict action according to the rules. That's what people often face in the field. There are still many who pay taxes not because of self-awareness, but because of compulsion. This kind of mindset that must be changed is actually from the naughty taxpayers."

The author finally concludes, as said by the Head of the F.L. Sub Division, that it is necessary to change the mindset of the taxpayer community to be able to pay taxes according to self-awareness, not because it is ordered because it will be a burden causing the nature of coercion from the taxpayers themselves. Furthermore, the researcher

explores the sanctions given to taxpayers who violate or even do not pay at all. From the city government, in this case, the resource person for C.M as the Head of the Division gave his response:

"Sanctions are very clear in the rules, they are clearly stated in the regional regulations. For its implementation so far, we from the Tomohon Regional Finance Agency have implemented sanctions for violators very firmly, but unfortunately our authority is only limited to giving warnings and temporary closure actions and then delegated to the prosecutor's office and the police when the taxpayers have not yet paid their taxes. billed. However, what is found in the field is very unfortunate because some of the existing cases have been left unattended for up to 5 years and are automatically dismissed. Although there are also some who immediately meet their tax arrears, because they are visited directly by the Supreme Audit Agency".

To harmonize the responses from the Head of the C.M. Division, the author also asked questions related to sanctions for M.A restaurant owners who are not officially registered and have never paid taxes. The author's question is: so far, have there been any sanctions imposed on you as a restaurant owner? Here is M.A's answer:

"From the government, how many times has Kong come to say that Somo Kase gave a warning letter, but I begged you to wait, sir, to take care of the permit first. So you have not arrived at the temporary closure yet because you are still waiting for someone to promise you to take care of the business license first; if you do not say so, it will take you a long time to close this business." Mar is a person now, so while I am taking care of the permit, and is just an excuse." he continued.

Based on some of the results of interviews conducted by researchers as described above related to the mechanism of regional regulations, the researchers drew an overall conclusion that from the sources the author found that the mechanism was appropriate and had been carried out by the government, but not all restaurant business actors understood and implemented it—this local regulation. Next, leading to indicators in the focus of research regarding the stages of implementing regional regulations regarding the electronic regional tax revenue system, the researcher asked the Head of the C.M Division:

Is the data collection on taxpayer restaurants accurate? Here is C.M's answer:

"It must be accurate because every month we routinely check and re-match restaurants or restaurants that are still actively operating or temporarily closed and even not operating at all. We also always update the system when a new restaurant opens."

The researcher continued the question: Why are there still restaurants that have not paid taxes, even though the data shows that the restaurant is a taxpayer?

"That's the reality in the field, there are still many who argue that they haven't taken care of a permit, every person who always asks for an answer; oh iyo, so it's okay to take care of someone's permit now while it's a process. Yes, like it or not, you have to wait according to what you answer. Mar is empty, it's just that until now, no permits have been issued. I don't know if it's a bad person, or if it's the management that's the problem, everyone's watching. Because it's not someone who is in the realm of katu if you take care of licensing issues anyway."

The researcher continued to ask: so what exactly is the determining factor or from what point of view so that a restaurant must pay taxes? C.M firmly answered:

"If everyone collects data evenly. People do not worry about whether they have a permit or not, whose name is so operating, so you have to pay taxes. The most obvious factor for people to consider is that the restaurant's turnover is at least 1 million rupiah every month. Now try to calculate using John's logic, while only fried clothes are sure to have a turnover of more than 1 million in 1 month, right? But these are policies or maybe separate policies for those who are just small businesses. Because so far people have never found a fried food seller who charges a 10% tax on each buyer, right? So it would be funny if there was such a thing."

Answer C.M responds to researchers asking self-developed questions: what kind of policy or policy do you mean? He continued:

"*Torang kwa's term 'baku ator bae' joh katu kang.* As a result, people charge a tax but with a predetermined amount on a flat basis every month. However, *torang lia* used to be kat noh depe of business development every day, starting from the price of the food sold to the level of crowds of visitors. First, you can supervise for at least 1 week, and then you can determine the amount of tax for this person."

The researcher added: is this method effective enough? C.M replied:

"It's quite effective, because even if it's a little, at least it's a tax collector. Than nothing at all. Later, as time goes by, people will continue to monitor the development of this business, so how do you do it, do you think that the price of food or visitors is increasing day by day. Then slowly, people increase the amount of the tax nominal a little bit."

The researchers also asked the restaurant business actors about the applicable data collection system. With the question: what do you think about the results of the restaurant data collection conducted by the government? Here is the answer is given by C.C:

"Supposedly, everything must be recorded so as not to cause social jealousy among fellow business actors. It is inconceivable when adjoining restaurants are not subject to uniform data collection, one is a taxpayer while the other is not registered in the taxpayer category. Automatically chaotic social relations between the two business actors, right? It will even affect the level of customer visits. Humane when most people would prefer to go to a restaurant that does not collect a tax of 10% of the total fee. For example, the price that must be paid is 100,000 rupiah, it will be 110,000 rupiah after 10% tax is collected. If in other restaurants 10,000 rupiah can be bought one kind of soft drink. As a result, people will choose to eat places or restaurants that have not imposed a 10% tax collection. Only a small number of customers do not mind this tax collection because it is more concerned with taste. So even though the restaurant charges a 10% tax, customers will still visit the restaurant on the basis of considerations of the taste and quality of the food sold or perhaps the convenience of the restaurant itself. But yes, only those who understand taxes have the same principles, such as the government or people who work in the field of taxation."

Meanwhile, for M.A with the same question, the researcher found the answer:

"Actually, according to the applicable regulations, the government has carried out the correct data collection, but please classify which restaurants have permits and which do not. So that only those who pay taxes are licensed."

However, in the rules listed for all restaurants, if you have a principle like this, you do not understand the set rules. Moreover, you can be penalized for two things: you run a

business without a permit, and the second, you do not pay taxes. In response to this, M.A added:

"Yes, indeed I do not quite understand this rule, and I admit my mistake. Actually, it's not because I don't want to take care of permits, but I do not want to be complicated later when taking care of all the files."

Furthermore, based on the indicators in the focus of the research, the researcher interviewed resource persons to supervise the implementation of regional regulations regarding the electronic regional tax revenue system. Does the government oversee the implementation of this regulation? C.M gave the following answers as the Head of Division:

"Obviously, the government is pro-active in supervising and overseeing the implementation of this regional regulation. We formed a tax collection supervisory team in Tomohon City responsible for implementing regional regulations regarding the electronic tax revenue system. Every three months, we evaluate the realization of tax collection in Tomohon. When a problem is found, the right solution immediately solves the problem."

In line with C.M, F.L as the Head of the Sub Division also gave the same answer by adding:

"But it will be the same if the team that is formed is not able to cooperate in taking firm action against the violators of the rules. For example, our team members from the Tomohon Regional Finance Agency have issued a warning letter because our authority is limited to that, but then from the authorities to take action such as temporary closure, and they do not carry out their main functions for humanitarian reasons. So far, thankfully, everything has been resolved amicably and the taxpayers are aware that they can deposit the agreed-upon taxes."

Then the researcher conducted interviews with restaurant business actors who still have not paid taxes about what has been done by the government in supervising these restaurants that do not pay taxes? M.A as the owner of the restaurant, answered:

"Maybe they (the government) are tired of giving this restaurant a warning. Every time they came, we always said yes to what they were ordered to do, arguing that we were waiting for the results of the permit processing. On our next arrival, we also gave reasons for not having time to write down notes, or missing notes, there was

also a reason; there we did not have daily records when asked. However, they keep coming."

The researcher still asked M.A whether the government ever brought an official letter as evidence of firm action for this restaurant? Here's M.A's answer:

"Once they brought a letter that I signed, but it was not a warning letter but a letter of recommendation to apply for a business license. The reason for taking care of permits is what has always been our mainstay when the people who want a letter return."

Based on the information submitted by the three informants above, it can be concluded that the government has made every effort to monitor the implementation of regional regulations regarding the electronic local tax revenue system in Tomohon. However, individual taxpayers are still immune to orders and regulations. Meanwhile, the obstacle in the supervision stage is that the actions taken by the authorities have not been firm enough. From the four informants whom the researcher has interviewed, it can be understood that the regional regulations governing the tax revenue system have been implemented correctly according to the government's flow and mechanisms. From the mechanism, implementation to the stages of supervision has been implemented by the Tomohon government by procedures. However, some people still understand and do not understand but are still indifferent to paying the tax following the regulations that have been set. This issue confirms that there is still a need for public awareness regarding paying taxes.

Table 1
The Focus Results I

Focus	Results
Implementation of Regional Regulation Number 1 of 2018 concerning the Electronic Tax Revenue System	<ol style="list-style-type: none"> 1. The mechanism has been carried out properly by the Government and the competent authorities, but there are still taxpayers who do not understand due to the negligence of these individuals who do not want to attend the socialization activities that the government has carried out 2. The stages of implementing regional regulations have been under the government's flow of data collection and determination and are fair to the community. However,

- there are still taxpayers of business owners who do not carry out their obligations.
3. The supervision has been carried out well by the government, but is still not firm when taking action because it emphasizes humanitarian factors.

Source: analyzed from research results

C. The Factors Inhibiting Tomohon Regional Regulations Implementation Based on Number 1 of 2018 concerning the Electronic Regional Tax Revenue System

Regional Regulation Number 1 of 2018 is one of the policies of the Tomohon Government in the context of realizing an independent and prosperous Tomohon, which is the goal of the Tomohon Government. However, in running this legal product, there are bound to be obstacles as researchers found in the field when conducting research. The researcher uses the theory of Geoge C Edwards III to determine the achievement of an implementation where the policy implementation model with a top-down perspective plays an essential role in achieving successful implementation, which consists of four indicators; communication, resources, disposition and bureaucratic structure (Nawawi, 2009).

Based on the focus, the researchers asked C.M as the Head of the Division who is authorized to provide broader information community about the existence of this regional regulation. The question posed by the researcher is: previously, there have been socializations to the general public in Tomohon, but why are there still people who do not understand this rule, so they have not paid taxes by applicable regulations? Here is the answer C.M gave:

"I think the socialization given is clear enough, even if there are still those who do not understand, maybe during the socialization the person concerned did not pay close attention to what was conveyed. The meeting that was held was not just a formality, even the Mayor of Tomohon was also present and both discussed taxation issues in his leadership area. If there are still people who admit that they are not clear about the socialization provided, it means that they are not present at the activity. Or maybe they are present, but if the Manadonese say 'pretend to be biongo' with the discussions that have been carried out".

Based on the answers given by the informants above, the researcher concludes that

the Tomohon Government apparatus is severe in disseminating this regional regulation and considers this to be an essential matter without underestimating the others. However, the facts on the ground show that there are still many people, especially the taxpayers, who do not heed the efforts made by the government. The previous questions were more or less answered from the interviews conducted with business actors. They admitted that the government has held socialization activities several times and invited restaurant business actors to attend and participate. However, some did not attend the event, so they did not have information about the tax payment system.

In addition, the researcher asks questions about human resources who play a role in implementing this regional regulation. F.L as the Head of the Sub-Division gave his response regarding this matter:

"Honestly, human resources are very, very lacking, because the field of regional revenue management should stand as an independent agency. But the current situation is that we are still part of the Regional Finance Agency, so our personnel are very limited. Just imagine that we only have 6 staff who have to pick up or become tax collectors throughout the city of Tomohon whose time limit is only until the 7th of every month. There are already two hundred restaurant entrepreneur taxpayers, plus others? But fortunately, along with the development of the times, there are many who are no longer ignorant and routinely start depositing taxes personally through the application that is made. So it's quite light for us."

The researcher asks the question: why did the area of regional revenue management not stand alone from the start as an agency? F.L's answer is as follows:

"If it was a mistake from an internal person at the Regional Finance Agency when filling in the criteria for supporting data for a regional apparatus, someone incorrectly entered the amount of tax focus, so the central government concluded that Tomohon is still too small to manage for a regional revenue agency to be established. Be the same as now, there are few HR personnel, the small budget is only limited to the sector budget even though there are many people who have to fulfill it, not to mention that people who pay attention to tasks are still tied to regional financial bodies, so the work is divided up".

From the answers given by F.L, the researcher argues that the existence of human resources is very influential on the course of implementation. In this case, the problem is not the quality of human resources but personnel. The main tasks and functions will be more focused if the revenue management sector can stand alone as a regional revenue management agency. The work will focus on managing regional revenues supported by adequate resources.

Regarding disposition, the researcher asked C.M as the Head of the Division regarding the attitude taken in enforcing regional regulations against violators. C.M gave his answer as follows:

"Anyway, people are planning to back up the latest regulations governing SOPs, so that people from the government can take action to close restaurants because people so far have the right only to warning cases. So far, because people are not the authorities, they have taken action against business actors who violate taxpayers, which is the job of the police and the prosecutor's office, so people are taking a middle ground with business actors. If there is a restaurant that provides a margin tax that does not logically match the amount of the deposit with the level of crowd, then they will install a tapping box so that every transaction is more realistically recorded. Or is there a case that you want to pay for it at all, someone else takes an emotional approach, telling me kong baku or bae noh. So please collect joh according to your rational desire and level of ability. Thus, people use the principle of 'lebe bae bengko rather than fall', that means there's more lebe bae than nothing, right? After a while, I will still encourage you to pay according to the provisions because education will be carried out and then you will definitely come."

Based on the informants' answers, it can be said that attitudes or actions have not been carried out explicitly, not from the government but the police and prosecutors who always apply humanitarian reasons and resolve problems amicably. The author argues that the lack of firmness of the actions given as sanctions for violators makes them complacent and does not attach importance to the applicable rules with the thought that later it can also be resolved by peaceful means.

Furthermore, the researcher concludes interviews related to obstacles, that all of the determining components are continuous in that if

one does not go well, the others will follow. From the answers received by the researcher, it was found that communication had been carried out but not well received. At the same time, the resources were inadequate to carry out socialization to each business actor, which resulted in the taxpayers' non-compliance with the applicable rules.

D. Restaurant Tax Implementation

There are various types of local tax components imposed by the Regional Finance Agency, especially in Tomohon, but this study focuses on restaurant taxes. Based on the data have obtained, there are three types of restaurants in Tomohon; Restaurants, cafes/bars, and catering in total are 453 restaurants of which 210 are still actively operating, while 193 are catering businesses and the remaining 50 restaurants are no longer actively operating. Provisions on restaurant taxes in Tomohon are regulated in Regional Regulation Number 1 of 2018 concerning the Electronic Regional Tax Revenue System. The basis for imposing Restaurant Tax is the amount of payment received or should be received by the restaurant. The imposition of Restaurant Tax is based on the amount of payment received. The Restaurant Tax rate is 10% (ten percent) and is determined based on the relevant Regency/City Regulation to give the Regency/City Government the freedom to set a tax rate that is by the conditions of each Regency/City area as long as it is not more than ten percent. The principal amount of Restaurant Tax owed is calculated by multiplying the tax rate by the tax base. Every restaurant entrepreneur (who becomes a taxpayer) must calculate, calculate, pay and self-report the Restaurant Tax owed by using the *SPTPD* (Regional Tax Notification Letter).

In this study, the contribution is used to see how the restaurant tax contributes to local tax revenues. The researchers compared restaurant tax revenues and local tax revenues within three years to find out the contribution. Mahmudi (2010) states the results obtained determine the level of the role of restaurant taxes on local tax revenues, which, if the results are significant, means that the role of restaurant taxes will be more significant on local tax revenues. However, if the comparison results are small, it means that the role of restaurant taxes will be on local taxes. Regional tax revenue from 2017 to 2019 in Tomohon has experienced a positive increase. Each type of tax provides

various contributions. The restaurant tax contribution is a reliable one.

Table 2
Restaurant Tax Contribution to Tomohon Tax Revenue

Year	Restaurant Tax	Tax Revenue	Contribution
2017	3.445.893.096	16.045.169.432	20,8%
2018	4.295.438.483	19.750.868.527	21,5%
2019	5.460.526.596	24.465.978.232	22,5%

Source: Tomohon Regional Finance Agency Budget Realization Report Document (processed)

The contribution given by the restaurant tax to Tomohon local tax revenue can be seen in table 2 which is data that has been processed and found to be increasing every year. The formula used to get the restaurant tax contribution to local taxes. From the results of data processing that researchers have carried out, a common thread is found between the results of interviews with existing data. Researchers analyzed the implementation of regional regulations that have not been effective based on interviews and the results of accurate data processing.

Theoretically, the essential thing in implementing regional regulations is to transfer a decision into activities in a certain way. Water William emphasizes that a program or decision is just a proposition about solving public problems. The program will exist when the policy hypothesis has been formulated. What is meant by the change from all hypotheses into an action taken by the government (Nawawi, 2009). When juxtaposed with the principles put forward by Nugroho regarding the implementation of public policies, the researchers found that: 1). The principle of proper implementation plays a role among all stakeholders. However, researchers assess that they cannot cooperate in carrying out public policies in practice because there are still taxpayers who do not comply with applicable rules. 2). Right environment; two environments play an important role: the government as the policymaker and the taxpayer community as the policy implementer. In this study, both were not in rhythm in their steps. 3). Precise process: business actors still do not understand the mechanism.

E. The Inhibiting Factors in the Implementation of Tomohon Regional Regulation Number 1 of 2018 concerning the Electronic Tax Receipt System

Policy implementation is a process that can be conceptualized because it involves a series of ongoing activities. In terms of the process, policy implementation is not only concerned with the behavior of the administrative body responsible for implementing the program and creating obedience to the target group but also regarding the power network; political, economic, social, which can directly or indirectly affect the behavior of all parties involved and which ultimately affects the expected and unexpected impacts. In order to achieve the success of an implementation, it requires that the implementor knows clearly what to do and the goals and objectives must be informed to the target group to reduce the risk of implementation distortion. Based on these factors, the researcher concludes from the results of interviews that the government as a policymaker has tried to be able to disseminate information either through direct socialization or through advertisements in various media, but still has not increased public awareness to paying tax. Due to the lack of human resources, the effectiveness of local regulations also has an effect. Judging from the attitude factor, stakeholders as law enforcers should have a firmness to change public perceptions about the importance of these regional regulations. It is necessary to re-create the appropriate SOP as a determinant of the course of the policy.

CONCLUSION

From the research results that have been analyzed and described in the discussion that implementing the Tomohon Regional Regulation Number 1 of 2018 concerning the Electronic Tax Revenue System has not been effective. Judging from the mechanism that the public has not openly accepted, the stages of implementation are not by the SOP, even though the supervision carried out by the government is very precise.

Based on the results of the calculations, it can be seen that the restaurant tax contributes to the source of tax revenue for Tomohon but is still lacking in the level of tax effectiveness. This is caused by taxpayers' lack of public awareness in paying taxes.

Factors causing the implementation of Regional Regulation Number 1 of 2018 has not been carried out properly, such as the lack internal of

human resources since the regional revenue management agency is still affiliated with the regional financial agency and the lack external of firm action by the authorities in providing sanctions for who violate the tax payment.

Suggestion

Based on the conclusions that have been described, the author will provide suggestions that are expected to be input for the Tomohon Regional Finance Agency, that the government and related parties must be more proactive in exploring the potential of restaurant business actors so that later it will lead to an increase in Tomohon Regional income, improving and developing coordination among restaurant business actors and monitoring and auditing restaurant taxpayers.

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