



THE ROLE OF RESTAURANT TAXES ON REGIONAL INCOME OF CIREBON CITY

Fara Azah Kharisma¹⁾, Desi Rusita Nur Umaroh²⁾, Galih Wicaksono^{3)*}, Resvi Inayah⁴⁾, Edy Wahyudi⁵⁾

¹⁾ faraazah73@gmail.com, Universitas Jember

²⁾ desirusitanurumaroh@gmail.com, Universitas Jember

³⁾ galih.fisip@unej.ac.id, Universitas Jember*

⁴⁾ resviinayah85@gmail.com, Universitas Jember

⁵⁾ edydata75.fisip@unej.ac.id, Universitas Jember

Abstract

Cirebon City is a city located in the eastern part of West Java Province which has great natural, culinary and religious tourism potential. Judging from its tax potential, Cirebon City has quite large restaurant tax potential. This is due to the strategic geographical location of Cirebon City. Cirebon City itself is the trade center for Region III Cirebon, namely Kuningan Regency, Cirebon Regency and Indramayu Regency. Cirebon City Restaurant Tax is regulated in Cirebon City Regional Regulation Number 3 of 2019 concerning the Second Amendment to Cirebon City Regional Regulation Number 3 of 2012 concerning Regional Taxes. The regional regulations explain that Restaurant Tax is a tax levied on every service provided by a restaurant. Restaurant tax is one component of Regional Original Income (PAD) revenue. This research aims to analyze the effectiveness and contribution of Restaurant Tax to local revenue. The method used in this research is a quantitative descriptive method, by analyzing the level of effectiveness and contribution of Cirebon City Restaurant Tax revenue from 2019-2021, using secondary data obtained from pages managed by the Cirebon City Regional Revenue Agency (Bapenda). The research results show that the level of effectiveness of Restaurant Tax revenue fluctuates greatly due to the impact of the Covid-19 pandemic, and the contribution to PAD is still relatively low.

Keywords: Contribution, Effectiveness, Local Revenue, Restaurant Tax

Abstrak

Kota Cirebon merupakan kota yang terletak di bagian timur Provinsi Jawa Barat yang memiliki potensi wisata alam, kuliner, dan religi yang besar. Dilihat dari potensi pajaknya, Kota Cirebon memiliki potensi pajak restoran yang cukup besar. Hal ini dikarenakan letak geografis Kota Cirebon yang strategis. Kota Cirebon sendiri merupakan pusat perdagangan bagi Wilayah III Cirebon yaitu Kabupaten Kuningan, Kabupaten Cirebon dan Kabupaten Indramayu. Pajak Restoran Kota Cirebon diatur dalam Peraturan Daerah Kota Cirebon Nomor 3 Tahun 2019 tentang Perubahan Kedua Atas Peraturan Daerah Kota Cirebon Nomor 3 Tahun 2012 tentang Pajak Daerah. Dalam peraturan daerah tersebut dijelaskan bahwa Pajak Restoran adalah pajak yang dipungut atas setiap pelayanan yang disediakan oleh restoran. Pajak Restoran merupakan salah satu komponen dari penerimaan Pendapatan Asli Daerah (PAD). Penelitian ini bertujuan untuk menganalisis efektivitas dan kontribusi Pajak Restoran terhadap pendapatan asli daerah. Metode yang digunakan dalam penelitian ini merupakan metode deskriptif kuantitatif, dengan menganalisis tingkat efektivitas dan kontribusi penerimaan Pajak Restoran Kota Cirebon dari tahun 2019-2021, dengan menggunakan data sekunder yang diperoleh dari laman yang dikelola oleh Badan Pendapatan Daerah (Bapenda) Kota Cirebon. Hasil penelitian menunjukkan bahwa tingkat efektivitas penerimaan Pajak Restoran sangat berfluktuasi akibat dampak pandemi Covid-19, serta kontribusi terhadap PAD masih tergolong kurang.

Kata Kunci: Efektivitas, Kontribusi, Pajak Restoran, Pendapatan Asli Daerah

INTRODUCTION

Tax is a contribution owed to the state treasury which is charged to the public who have obligations according to statutory regulations and do not receive direct reciprocity which has the function of financing government administration expenses. Regional Tax according to Law Number 28 of 2009 is a mandatory contribution to the region that is owed by an individual or entity that is coercive based on law, without receiving direct compensation and is used for regional needs for the greatest prosperity of the people (Pemerintah Republik Indonesia, 2009). For regional governments, taxes act as a source of income (budgetary function) and as a regulatory tool (regulatory function) used by regional governments to finance regional expenditures. According to (Al-Mukhlisin et al., 2021) to strengthen the essence and position of autonomy in supporting regional fiscal capacity, the central government gives authority to



regional governments to collect regional taxes and regional levies in accordance with the mandate of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies.

In supporting regional independence, Regional Original Income (PAD) is one of the driving factors for a region's revenue sources. Original Regional Income is income obtained by the region by collecting it based on regional regulations in accordance with applicable laws and regulations. Original regional income is income obtained from regional taxes, regional levies, regional wealth management results, and other regional original income that is considered valid.

Cirebon City is a city located in the eastern part of West Java Province which has great potential for nature, culinary and religious tourism. Judging from its tax potential, Cirebon City has significant restaurant tax potential. This is due to the strategic geographical location of Cirebon City. Cirebon City itself is the trade center for Region III Cirebon, namely Kuningan Regency, Cirebon Regency and Indramayu Regency and is also a city that connects West Java and Central Java. Cirebon City Restaurant Tax is regulated in Cirebon City Regional Regulation Number 3 of 2019 concerning the Second Amendment to Cirebon City Regional Regulation Number 3 of 2012 concerning Regional Taxes (Cirebon, 2019). The regional regulations explain that Restaurant Tax is a tax levied on every service provided by a restaurant.

The aim of this research is to determine and analyze the level of effectiveness and contribution of Restaurant Tax to Cirebon City Regional Original Income in 2019-2021. There are several previous studies that discuss Restaurant Tax. (Huda & Wicaksono, 2022) conducted research regarding the effectiveness and contribution of Restaurant Tax to Local Revenue in Badung Regency, resulting in the finding that the level of effectiveness of Restaurant Tax has fluctuated over the last 5 years and the contribution of Restaurant Tax is classified as deficient. Other research is research conducted by (Puspita & Wicaksono, 2017), in this research it was found that if Restaurant Tax is optimized, the revenue obtained will be greater.

Other previous research is research conducted by (Rikardin et al., 2022), research related to the effectiveness and contribution of Restaurant Tax to Local Revenue in Gorontalo City resulted in the finding that restaurant tax is in the effective category, whereas the contribution to Gorontalo City's PAD is still lacking, so there is a need for appropriate strategies to optimize restaurant tax revenues. Research by (Antoro et al., 2023), with research related to the effectiveness and contribution of Restaurant Tax to Regional Original Revenue in Yogyakarta, the results of the research found that restaurant tax revenue still experiencing fluctuations in the last 3 years, but still in the very effective category. Meanwhile, contribution to PAD is still in the insufficient category. Research conducted by (Setiawan & Gayatrie, 2018) regarding the effectiveness and contribution of Restaurant Tax to Local Revenue in Semarang Regency, the results of this research show that the level of effectiveness of restaurant tax revenue is very effective, the large contribution of restaurant tax to local revenue also fluctuates every year. It is proven that the relationship between restaurant taxes and local revenue in Semarang Regency is positive, meaning that increasing the amount of restaurant taxes will also increase local revenue.

Furthermore, (Dantes & Lasminiasih, 2021), research related to the effectiveness and contribution of Restaurant Tax to Original Regional Revenue in DKI Jakarta Province in 2017-2019, with results showing that the level of effectiveness of Restaurant Tax collection in DKI Jakarta Province in 2017-2019 was very effective, with an average effectiveness level of 100.02%. Meanwhile, the largest contribution percentage was in 2019 at 7.91% and the lowest in 2017 at 6.26% with an average contribution of 7.15% which was in the category of very little contribution to Regional Original Income. Research by (Achmad et al., 2022) related to analysis of the role of the effectiveness and contribution of Restaurant Tax to Bandung City's original regional income for the 2017-2021 period, with the result that the effectiveness of Bandung City's restaurant tax revenue has been very effective for the last five years. This is proven by



all effectiveness levels showing results above 100% during the 2017-2021 period. Meanwhile, the contribution of restaurant tax revenue to Bandung City's PAD in the last five years tends to have a less significant contribution to PAD revenue. This is characterized by a contribution rate percentage value of less than 15% in each year 2017-2021.

LITERATURE REVIEW

Effectiveness

According to (Pekei, 2016) Effectiveness is the relationship between output and objectives or it can also be said to be a measure of the level of output, policies and procedures of the organization. Effectiveness is also related to the degree of success of an operation in the public sector so that an activity is said to be effective if the activity has a major influence on the ability to provide community services which is a predetermined target.

Contribution

According to (Soekanto, 2006) Contributions are a form of monetary contributions or funds, energy assistance, thought assistance, material assistance, and all kinds of assistance that can help the success of activities at a forum, association and so on.

Local Revenue

According to Law Number 1 of 2022 concerning the Relationship between the Central Government and Regional Government, PAD is regional income obtained from regional taxes, regional levies, results from the management of separated regional assets, and other legitimate regional original income in accordance with statutory regulations (Republik Indonesia, 2022).

Local Tax

Regional Tax according to Law Number 28 of 2009 is a mandatory contribution to the region that is owed by an individual or entity that is coercive based on law, without receiving direct compensation and is used for regional needs for the greatest prosperity of the people (Pemerintah Republik Indonesia, 2009).

Restaurant Tax

Cirebon City Restaurant Tax is regulated in Cirebon City Regional Regulation Number 3 of 2009 concerning the Second Amendment to Cirebon City Regional Regulation Number 3 of 2012 concerning Regional Taxes. The regional regulations explain that Restaurant Tax is a tax levied on every service provided by a restaurant. Restaurants according to Law Number 1 of 2022 concerning Financial Relations Between the Central Government and Regional Governments, restaurants are facilities that provide food and/or drink services for a fee (Republik Indonesia, 2022). Apart from that, in Cirebon City Regency Regional Regulation Number 3 of 2012, the definition of a restaurant is a facility that provides food and/or drinks for a fee, which also includes restaurants, cafeterias, canteens, stalls, bars, and the like, including catering services (Cirebon, 2019).

METHOD

The type of research method used is a quantitative descriptive method. According to (Suharsimi, 2010), the quantitative descriptive research method is a method that aims to create a picture or description of a situation objectively using numbers, starting from data collection, interpretation of the data as well as the appearance and results.

The data used in the research is secondary data obtained via the page <https://data.cirebonkota.go.id/> which was accessed on December 1 2022 which aims to obtain data on the realization of Cirebon City Restaurant Tax revenue for 2019-2021 which is on the page <https://data.cirebonkota.go.id/> (Daerah, 2021). After the data was obtained, the researchers calculated the level of effectiveness and contribution of Restaurant Tax to the local revenue of Cirebon City.



Effectiveness of Restaurant Tax Revenue

Effectiveness indicators are the expected results compared to the results that have actually been achieved. The greater the results achieved, the smaller the level of effectiveness. A comparison of the effectiveness of Restaurant Tax revenue is a comparison between actual revenue and the Restaurant Tax revenue target. The formula used to calculate the effectiveness of the Restaurant Tax is as follows:

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

After calculating the effectiveness, the level of effectiveness of Restaurant Tax revenue can be determined by looking at the percentage which is categorized under certain criteria. The following is a table of percentage criteria for the effectiveness of Restaurant Tax.

Table 1. Effectiveness Criteria

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

Source: (Departemen Dalam Negeri, 1996)

Restaurant Tax Revenue Contribution

The contribution of Restaurant Tax revenue to local revenue can be calculated based on the following formula:

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

The following is a classification table of contribution criteria:

Table 2. Contribution Criteria

Clasification	Criteria
0.00-10%	Very Less
10,10%-20%	Less
20,10%-30%	Enough
30,10%-40%	Keep
40,10%-50%	Good
Di Atas 50%	Very Good

Source: (Tim Litbang Depdagri-Fisipol UGM, 1991)

RESULTS AND DISCUSSION

Tabel 3. Target and Realization Restaurant Tax

Year	Target	Realization	Scor	Criteria
2019	55.110.000.000	56.230.000.000	102,04%	Very Effective
2020	46.660.000.000	38.830.000.000	83,22%	Enough
2021	52.890.000.000	41.810.000.000	79,05%	Less

Source: Data processed, 2023



Based on data on the level of effectiveness of Restaurant Tax revenue in Cirebon City, the level of effectiveness has decreased in the last 3 years. It can be seen in the table above, in 2019 the Cirebon City Restaurant Tax revenue target is IDR 55,110,000,000 and actual revenue is IDR 56,230,000,000 so the effectiveness level reaches 102.04% which is categorized as very effective. In 2020, the percentage of effectiveness decreased by 18.82%, where the target for Restaurant Tax revenue in 2020 was IDR 46,660,000,000 with actual revenue of only IDR 38,830,000,000 so the effectiveness level was 83.22%. In 2021 the level of effectiveness also decreased by 3.17% where the target for Restaurant Tax revenue in 2021 was IDR 52,890,000,000 and the realization was IDR 41,810,000,000 so the effectiveness level was 79.05%.

In the explanation above, it can be concluded that the realization of Restaurant Tax revenue in 2019 reached IDR 56,230,000,000 and exceeded the target so that the level of effectiveness reached 102.04% which was categorized as the highest level of effectiveness compared to previous years. In 2020 there was a decrease in the level of effectiveness, this decrease was caused by the Covid-19 pandemic which had an impact on all business sectors, including Restaurant Tax revenues. In 2021 the level of effectiveness will also decrease but not too significantly. This happened because the country's economy was gradually improving.

Contribution Calculation

Table 4. Restaurant Tax Contribution

Year	Realization of Tax Restaurant	Realization of PAD	Scor	Criteria
2019	56.230.000.000	187.970.000.000	0,299%	Very Less
2020	38.830.000.000	153.930.000.000	0,252%	Very Less
2021	41.810.000.000	164.900.000.000	0,253%	Very Less

Source: Data processed, 2023

Based on the data on the contribution of restaurant tax to PAD in Cirebon City above, it can be seen that in the last 3 years the contribution of restaurant tax has been classified as very low. In 2019, the contribution of restaurant tax to Cirebon City Regional Original Income only reached 0.299%, so it is classified as very less than the total realization of restaurant tax of IDR 56,230,000,000 against the realization of PAD of IDR 187,970,000,000. In 2020, the restaurant tax contribution experienced a percentage decrease of 0.047% so that it was classified as very less than the total restaurant tax realization of IDR 38,830,000,000 against PAD realization of IDR 153,930,000,000. Then in 2021, the restaurant tax contribution experienced a percentage increase of only 0.001% from the realized restaurant tax of IDR 41,810,000,000 against the realized PAD of IDR 164,900,000,000 so that the Cirebon City restaurant tax contribution in 2021 was classified as very low.

If we look at the average contribution of restaurant taxes to Cirebon City PAD in the last 3 years. The data shows that the contribution of restaurant tax revenues has decreased, this is caused by several factors. These factors include the large amount of income generated by each restaurant, the strategic location and location so that it is able or not to attract the interest of visitors looking for food and drink, as well as the influence of industrial conditions such as the tourism industry.

The source of Original Regional Revenue does not only come from one type of regional tax, but also comes from other types of regional taxes and regional levies, as well as other income that is considered legitimate. In this research, the calculation of Cirebon City restaurant tax in the last 3 years has experienced a declining condition, including in terms of contribution. Efforts to increase the criteria for restaurant tax contribution to local revenue will be achieved if potentials related to restaurant tax revenue have been recorded by the Regional Revenue Agency (BAPENDA) Cirebon City. Through this, efforts to increase the criteria for the



contribution of Restaurant Tax to Original Regional Income will be achieved. This is in accordance with the findings of (Wicaksono et al., 2022) which states that there is a need for appropriate regional tax policies.

CLOSING

Conclusion

Based on the results and discussion, it can be concluded that the level of effectiveness of restaurant taxes on local revenue in Cirebon City is classified as effective. Within this time period, there were realizations of restaurant tax revenues that exceeded the target and were less than the specified target. The effectiveness level of restaurant tax revenue with the largest growth occurred in 2019 at 102.04%. Even though that year was hit by the Covid-19 pandemic, restaurant tax revenues were still relatively high compared to subsequent years. Meanwhile, the achievement of restaurant tax contribution to Cirebon City's PAD is classified in the very poor category. Even the realization of Cirebon City's restaurant tax decreases every year. The largest decline in contribution was recorded in 2020 at 0.047%.

Suggestion

From the research conclusions, researchers provided input to the Cirebon City government to review the restaurant tax revenue targets, so that they can optimize restaurant tax revenues after being affected by the Covid-19 pandemic and also to improve the economy of Cirebon City in the food and/or beverage business sector. Restaurant taxpayers are advised to comply with the rules and regulations regarding tax payments that have been determined on time and not delay tax payments.

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