

ANALYSIS OF RESTAURANT TAX ON ORIGINAL REGIONAL INCOME REVENUE IN MEDAN CITY

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ABSTRACT

The purpose of this research is to analyze the establishment of restaurant tax on receipts of local real income in the City of Medan. This type of research is qualitative research. Data collection techniques are carried out through interviews, observations, library studies, documentation and focus group discussions. The results of this study found that the reception of local income as a restaurant tax in the City of Medan is still not optimal. The impact of restaurant tax on development is as a source of regional financing in the maintenance of regional development, thus will improve and regulate the economy as well as the well-being of the people. The strategy to increase the income of the region is restaurant tax support of public participation to build public confidence in the quality of tax services fair, accountable, transparent.

Keywords: Taxes, Restaurants, Income, Admissions, Regions

INTRODUCTION

Tax reforms in Indonesia have begun in 1983, marked by the revision of the Tax Act and the introduction of a self-assessment system. Further, the reform of the second tier, is a total reform measure of the policy of the Directorate-General of Taxation of the Department of Finance covering the time period of Phase I 2002-2005, which is an administrative reform and phase II reform of 2006-2009 covering policy reform. (Kementerian Keuangan Republik Indonesia Direktorat Jenderal Pajak, 2010). Despite the expected results, the tax ratio (the ratio between tax receipts and gross domestic product) has just reached 12.1%, this position is below Thailand, which has already reached 17%, South Korea, 24%, and is simply well below the OECD member states, which have reached 34%. (Harian Kompas, 30 Juli 2012). The situation indicates that the regulations of the laws and the taxation system that occurred in the field have not been fully implemented.

Taxes are one of the sources of financing the wheel of government and national development in order to improve the well-being of the people. The contribution of the tax receipt to the state receipt is expected to increase year by year (Sabil, Pujiwidodo, & Lestiningsih, 2018). In the State Revenue and Purchases Budget for 2020, revenue from the tax sector contributed 83.5% or the equivalent of 1.865.7 trillion rupees of the total state income of 2.233.2 trillions rupias on the APBN posture in 2020 (APBN, 2020). Tax domination as a source of state revenue is quite logical when natural resources such as oil are no longer reliable. It's different from taxes that are a source of income whose age is unlimited and will continue to rise as the population grows. (Mardiasmo, 2009). Given the huge contributions of taxes in the source of income of the state, it is important to have public awareness and role in paying taxes (Sabil, Pujiwidodo, & Lestiningsih, 2018).

The independence of an autonomous region is a new hope in the development of the region. The Government has given limits to autonomy by issuing the Act No. 32 of 2004 on the Regional Government and the Law No. 33 of 2004 concerning the financial balance between the Central and Regional Governments. Where in this case the government is obliged to arrange and take care of its own houses and carry out construction in accordance with the laws in force in realizing construction that corresponds to the expectations of the region's autonomy. Various efforts are being made to improve the capacity of the government to maintain both government administrators, development and service to the public as well as as a form of increased political stability and unity of nations (Halim, 2014). The granting of autonomy to districts and cities is based on the basis of decentralization as a concept of granting broad, real and accountable autonom (Halim, 2004).

Regional development is part of the implementation of national development that must be implemented in order to promote the well-being of the community. In accordance with the Act No. 22 of 1999 and the Law No. 25 of 1999, regional development efforts are carried out on the basis of the principle of regional autonomy and financial balance between the central government and the local government. In the implementation of regional autonomy, the role of local governments in the maintenance of government, development and service to the community will be increasing. This improvement must be based on the capacity of the region in managing the potential of its region, including in the management of the resources of the Regional Natural Income. (PAD). Regional development is the best step in all aspects of life, both physically and non-physically. In order to be able to realize those expectations, it is necessary to pay attention to the financing of development in a region. In order to the independence of a nation and a state, tax is used as a form of financing of development for the common interest (Devas dkk, 1989).

Therefore, in order to establish the development of the region, the local government has the right to impose the taxation of the area and the remuneration to all its citizens (Ismail, 2011). The local government is also charged with allocating income from local tax receipts and remuneration to realize the development and support the needs of the local government itself. Local governments in the autonomous regions are required to be able to develop and optimize all the potential of the region, which is excavated from the territory of the regions that come from the PAD. (Mulyadi, 2011). Similar to central taxation, regional taxation plays an important role in carrying out several functions, namely budgetary functions and regulatory functions. As a budget function, local tax collection is useful to raise funds from the community for the benefit of financing the development of the region. Regarding

the function of the regulerend as an instrument or means to the specific goals that the region has. In this case, the application of local taxes can help to influence the rate of consumption of certain goods or services (Kadir,2008). Local tax receipts derived from restaurant tax in Medan City are the second (two) source of funding for the development of Medan City.

Table 1. Original Local Government Revenue of the District of City of Medan

No.	Years	Target	Realization	Percentage
1.	2016	1.338.127.546.952.00	1.135.048.520.750.23	84.82%
2.	2017	1.392.127.546.952.00	1.380.349.494.488.49	99.15%
3.	2018	1.408.770.116.276.00	1.308.458.605.694.00	92.87%
4.	2019	1.616.553.386.786.00	1.463.915.001.282.00	90.55%
5.	2020	1.813.909.461.511.16	1.518.369.614.747.01	83.71%
Average of Original Local Government Revenue				90.22%

Source: Bappenda Kota Medan (Local Income Agency, Medan City, 2021)

According to the data shown above, it can be known that the percentage of development of Local Real Income (PAD) of the City of Medan in 2016 was 84.82%, in 2017 there was an increase of 99.15%. In 2018 there was a recession of 92.87%, in 2019 there was again a decrease of 90.55%, and in 2020 it decreased an estimated 83.71%. For the City Government of Medan, although the fiscal capacity derived from the PAD is still limited, but the local taxes still play an important role. Restaurant tax is a type of local tax that has the same characteristics as other types of tax such as hotels and entertainment, where the taxable person is a person or entity that has a business in the area of restaurants who becomes liable for the object of tax or any service that has been provided to the customer. In accordance with the Act No. 28 of 2009 on Regional Tax and Regional Retributions, a restaurant taxpayer has the right to collect tax on services provided to consumers and has the obligation to report and pay such tax to the Regional Government. Restaurant tax is a local tax levied on the taxable person who has the services. The taxes levied by such taxpayers are compulsory to be and deposited by the tax payer to the District Government. Thus, restaurant tax is quite a tributary as a source of local financing in the maintenance of regional development, so it will improve and regulate the economy and well-being of the community at its disposal. Restaurants are a type of culinary business that is closely related to producing local reception, therefore there is an increase in tax obligation every year in the City of Medan.

LITERATURE REVIEW

RESTAURANT TAXES

According to (Zuraida, 2011) the notion of a restaurant is a facility that provides food and/or beverages with a charge. which also includes dining houses, cafeteria, canteens, waning, bars, and similar services including catering and restaurant taxes are services provided by restaurants whose sales value does not exceed certain limits established by local regulations. In the Act No. 28 of 2009 Section I No. 22 and 23 states that the restaurant tax is the tax on the services provided by the restaurant. Restaurants are facilities that provide food and beverages to consumers and are charged a fee that includes cafeteria, canteen, bar, including catering services. (Siahaan, 2005). A restaurant is a certain business because a restaurant serves or sells the basic human needs of food and beverages. Then, the presence of restaurants will definitely continue to grow from year to year. As for restaurant tax filing according (Siahaan, 2012) there are some terminologies that need to be known. The terminology can be seen as follows:

1. Restaurants are facilities that provide food and/or beverages at a charge, including dining houses, cafeterias, canteens, bars, pubs, etc. including catering services..
2. Restaurant entrepreneur is a person or entity in any form, who in the environment of the company or his work does business in the field of catering.
3. Payment is the amount received or should be received in exchange for the delivery of goods or services, as payment to the owner of the catering house.
4. Bill (bill) is proof of payment, which at the same time as evidence of tax deduction, made by the taxpayer at the time of filing payment for the purchase of food and or beverages to the taxable person.

According to the Law No. 28 of 2009 Article 1 No. 22 and 23, restaurant tax is the tax on services provided by the restaurant. Whereas what is meant by restaurant is a facility providing food and/or beverages with a charge, which also includes dining house, cafeteria, canteen, bar, bar and the like that includes services of god / catering. In the past few years, the number of restaurant has continued to grow, which should affect the Regional Real Income (Siahaan, 2012) stating that the income received from the Restaurant Tax is the income of the region that must be deposited entirely into the cash of the district or city. Restaurant tax can make a big contribution to the increase in PAD. With tax revenue as well as remuneration in a region is expected to be able to realize well so that can be used efficiently by the local government to build public facilities, which is an effort of the government in providing services to the citizens in order to maintain security and comfort for the people. With such high expectations, restaurant tax management is expected to be well organized and coordinated in every district of Indonesia. The implementation of such activities has other functions, namely the creation of government functions in the planning of a good urban environment, the application of local income administration is carried out in an orderly manner, which aims to reduce the social burden in terms of opening new jobs. Restaurant tax is still a PAD contributor that has continued to reach targets for the last five years compared to some other regional taxes that tend to be fluctuating.

ORIGINAL LOCAL GOVERNMENT REVENUE

Original local government revenue is the right of the local government to be recognised as an addition to the value of the net wealth obtained from local taxes, regional remuneration, income from the management of the property of the region separated as well as other legitimate local original income, as listed in the Act No. 23 Year 2018. In the implementation of regional autonomy, the role of local governments in the maintenance of government, development and service to the community will be increasing. This improvement must be based on the capacity of the region in managing the potential of its region, including in the management of the resources of the Original local government revenue (PAD). Regional development is the best step in all aspects of life, both physically and non-physically. In order to be able to realize those expectations, it is necessary to pay attention to the financing of development in a region.

Original local government revenue (PAD) is the local income derived from local tax revenues, regional retributes, income from the management of the wealth of the region separated, and other legitimate local real income, which is intended to give graduation to the local government in the excavation of funding in the implementation of regional autonomy as a basis for decentralized existence. In the Law of the Republic of Indonesia No. 28 of 2009 on regional tax and remuneration of the area of the original income of the region is the financial resource of the locality excavated from the area concerned consisting of the income of local tax, the recovery of the territory, the management of the property of the separately separated area and other local income. As for the form of enterprise undertaken in realizing the independence of a Nation and State is to perform excavation against the sources of funds obtained from within the State namely Taxes. Taxes are used as a form of financing of development for the common interest. (Devas dkk, 1989).

One attempt to see the financial capacity of the region in order to reduce its dependence on the central government, is by looking at the composition of the existing regional receipts. While the impact felt by the government with the increase in the reception of local income is the smooth development. (Suleman, 2018). Development covered various sectors including road construction, construction of public facilities and other facilities. In an effort to enhance the role of the local government in development, the regional government is called upon to be more independent in funding the operational activities of its houses. Based on this, it can be seen that the original income of the district cannot be separated from the local expenditure, because it is interrelated and is a budget allocation that is prepared and made to launch the regional government wheel. As with the State, then the area where each local government has functions and responsibilities to improve the well-being of the people by implementing development in each field. The source of local real income is the financial source of the area that is excavated in the area concerned.

METHODOLOGY

This study uses a qualitative method with an interpretative paradigm with a phenomenological approach (Sugiyono, 2017) which reveals that qualitative research is research that aims to analyze and understand what questions are experienced by the subject of research. This study uses qualitative research methods to be able to obtain more detailed information about the behavior/managers of restaurant in carrying out taxation especially restaurant tax in the City of Medan, so that the object in this study is human not object. The phenomenology approach is used to try to summarize or to know the understanding of the experience based on the consciousness that occurs by some individuals, in this case is the owner/manager of a restaurant as a taxpayer restaurant who is obliged to pay restaurant tax at the city of Meda. Phenomenology is the study of how people experience and describe something. (Cresswell, 2010). As for the informants in this study, there are 5 people consisting of the head of the Regional Revenue Agency, Restaurant Entrepreneurs, Society, Academics and the Government of the City of Medan with the aim of obtaining more detailed information about the behaviour / manager of the restaurant in the implementation of tax especially restaurant tax in the city of Medan, so that the object in this research is human not an object. The phenomenological approach is used to try to summarize or learn an understanding of the experience based on the awareness that occurs by some people, in this case is a restaurant owner / manager as a tax collector who is obliged to pay a restaurant tax in the city of Meda. (Cresswell, 2010). Data collection techniques are done through interviews, observations, documentation studies, focus group discussions. In conducting data analysis is carried out gradually starting from data reduction, data presentation, and conclusion reduction. Data reduction phase is done in the form of information activities and data collection resulting from interviews, library studies as well as the search for documentation relevant to the problem in this research. The final conclusion is made by describing the analysis that has been done and taking conclusions from the results of the analysis. There are four principles that form the basis of qualitative research in this research to the level of confidence, namely confirmation, reliability, transferability and credibility. (Lincoln & Guba, 1985). This research data is reliable and valid because it is obtained through the Chief of BPPDRD, the Head of Program, the Taxable Restaurant Entrepreneur in the City of Medan, the Visitor (public), as well as academics and practitioners relevant to this field of research.

DISCUSSION

Restaurant tax filing in the city of Medan using the Self Assessment System, that is, the taxpayer calculates, reports, deposits and pays himself. For the phase of filing, from the revenue department prepared SPTPD, which later the contents of the restaurant owner will fill the total amount in one month and multiplied by 10%, the Taxpayer does the calculation and reports his tax liability in the income field, then the Tax Payer pays in the SUMUT bank, and for the restaurant tax collection is prohibited at once. The city of Medan is called the center of growth and development planning activities in the province of North Sumatra. The regional development plan includes the Long-term Regional Development Plan (RPJPD) for the period of 20 (twenty) years, the medium-term development plan (MDPJMD) for a period of 1 (one) years. The development in the City of Medan is the basis in the preparation

of the Regional Long-Term Development Plan of the Town of Medan 2011-2025 which contains priority policies, programmes and development of the City. Restaurants are one of the means of supporting the economy. Local tax receipts derived from restaurant tax in Medan City are the second (two) source of funding for the development of Medan City.

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Table 3. Restaurant Compulsory Tax List

No	Restaurant Classification	Years 2013	Years 2014	Years 2015	Years 2016	Years 2017	Years 2018	Years 2019	Years 2020
1	Fast Food Restaurant	77	87	89	104	187	381	462	462
2	Regional Special Restaurants	69	76	81	84	90	96	125	542
3	National Restaurant	271	482	654	852	959	1035	1086	106
4	Rice shop/coffee shop/etc	304	360	369	382	391	404	502	562
	Amount	721	1005	1193	1422	1627	1916	2281	1672

Source: Bappenda Kota Medan (Local Income Agency, Medan City, 2021)

Based on the above data, it can be found that the evolution of the number of taxable restaurants registered in the Regional Revenue Authority (BAPENDA) every year shows an increase, except for the type of National Restaurant experienced a very significant decrease in the taxable amount from 2019 with a number of 1086 to 106 in 2020. While in the Field City, the decision to increase the Regional Natural Income (PAD) through local taxation is the main source in the development of the area. The step to optimize the tax rate of the country is to expand its objects and tax obligations. For example, about restaurant taxes as local taxes. The restaurant business should be counted as the contributor of the Local Income of the District of the City of Medan. Moreover, Medan City is among

the top five largest cities in Indonesia, of course, the economic mobility is quite high where with the abundance of available restaurants will bring a lot of reception for the Regional Real Income, meaning the more restaurants the more reception will be obtained. To date, the biggest contribution to the world of business comes from restaurant taxes. Local income from restaurant tax comes from the large number of visitors or buyers who visit the dining/drinking venues.

Table 4. Target and Tax Realization Restaurant BAPENDA City of Medan

No.	Budget Year	Target (Rupiah's)	Realization (Rp)	(%)
1.	2011	96.209.441.389,00	70.485.485.322,22	73.26
2.	2012	113.209.441.000,00	83.182.567.950,56	73.48
3.	2013	113.209.441.000,00	91.590.223.058,75	80.90
4.	2014	113.209.441.000,00	106.429552.172,14	94.01
5.	2015	123.215.837.083,00	124.409.617.130,00	100.97
6.	2016	126.215.837,083,00	130.918.136,416,00	103.73
7.	2017	132.215.837.083.00	151.046.712.629,24	114.24
8.	2018	170.000.000.000,00	172.788.503.063,71	101.64
9.	2019	204.000.000.000,00	209.883.937.066,00	102.88
10.	2020	180.000.000.000,00	138.477.549.250,00	76.93
11.	2021	250.859.144.975,00	192.958.086.387,00	76.92

Source: Bappenda Kota Medan (Local Income Agency, Medan City, 2021)

As described in the table above, it can be said that the realisation of restaurant tax receipts is always greater than the target set by the Government of the City of Medan. Thro the year 2016-2020, the realization of the largest receptions was achieved in 2017. It suggests targeting is not based on the potential it has. The reception of the area that comes from the Restaurant Tax in the City of Medan is actually still not optimal and can still be improved. Moreover, 2020 has experienced a very drastic decrease from the previous year because of the Covid 19 pandemic that caused several restaurants to close due to a decline in purchases.

An analysis of the opportunities and challenges of restaurant tax policy in the digital age (opportunities and threats) is the implementation of regional autonomy in support of improved reception and quality of local income through optimization of restaurants tax. The potential and attractiveness of tourism can be developed by the region as a unique form and characteristic of a region such as the culinary tourism of the region that can be by local and foreign tourists with the digital transaction system. Increased number of tourist visits by offering ease in transactions so that restaurants can increase sales that imply an increase in restaurant taxes. The development of information technology and the digital economy by using a digital payment system that can be used as a database of restaurant sales. The sales database can be a database for restaurant tax calculation that is recorded and integrated through transactions on an e-commerce platform. A taxpayer who does not carry out actual turnover reporting because the government lacks resources for a digital piracy system. The economic crisis that caused inflation could have an impact on people's purchasing power. Global issues relate to security, health (including the Covid-19 pandemic) and other social disorders.

Changing patterns of selling restaurant products online and digital transactions with technology users. Potentially, the Regional Regulations (Perda) can guarantee and regulate restaurant tax collection activities with the support and role of various services and institutions accompanied by the availability of adequate human resources in carrying out restaurant tax collections. Economic growth that has experienced a post-pandemic rise is starting to be controlled, especially from the tourism sector. Indications of obstacles, lack of professional resources in the area of local taxation as well as inadequate restaurant tax collection systems and procedures in the region are challenges for improvement to the local government (Sari, 2017). The economic recovery in the city of Medan requires quality resources. One of the right instruments to improve the situation is the modernization of tax administration through government policies to strengthen tax receipts. This strategy requires public participation to support the government in achieving the goal of nation-building recovery.

CONCLUSION AND RECOMMENDATION

In an effort to increase the reception of local income in the form of restaurant tax in the City of Medan is still not optimal. Moreover, 2020 has experienced a very drastic decrease from the previous year because of the Covid 19 pandemic that caused several restaurants to close due to a decline in purchases. Restaurant tax is a fairly potential tax in extending the native settlement of the area in the City of Medan and as a center of economic growth. The impact of restaurant tax on development is as a source of local financing in the maintenance of regional development, thus will improve and regulate the economy and well-being of the people in the region. For the Medan City Government, although the fiscal capabilities derived from the PAD are still limited, local taxes still play an important role. Seeing from the realisation of the reception of Restaurant Tax in the City of Medan is always bigger than the targets set by the Government. The same goes for taxpayers who don't actually report their turnover because the government lacks resources to counter the digital piracy system. On the other hand, the economic recovery in Medan City requires quality resources. One of the right instruments to improve the situation is the modernization of tax administration through government policies to strengthen tax receipts. Therefore, another form of strategy for increasing local income in the form of restaurant tax is supporting public participation to build public confidence in the tax administration system, so that tax compliance, the quality of tax services fair, accountable, transparent can be realized well.

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