The Effect of Regional Tax Digitalization, Tax Knowledge, and Taxpayer Awareness, on Restaurant Taxpayer Compliance in Makassar City

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A R T I C L E   I N F O

A B S T R A C T

This research was conducted with the following objectives: (1). To find out and analyze the influence of regional tax digitization on mandatory compliance of restaurants in Makassar City. (2). To find out and analyze the influence of tax knowledge on the compliance of restaurant taxpayers in Makassar City. (3). To find out and analyze the influence of taxpayer awareness on the compliance of restaurant taxpayers in Makassar City The research method used in this study is descriptive analysis and Multiple Linear Regression analysis, with a sample of 79 Restaurant Taxpayers in Makassar City. Based on the results of multiple linear regression analysis, the results show that (1). The digitization of regional taxes has a positive and significant effect on the compliance of restaurant taxpayers in Makassar City. (2). Tax knowledge has a positive and significant effect on the compliance of restaurant taxpayers in Makassar City. (3). Taxpayer awareness has a positive and significant effect on the compliance of restaurant taxpayers in Makassar City.

INTRODUCTION

In the regional context, especially in Makassar City, the digitization of regional taxes will provide several benefits, first, increasing regional tax revenues can increase the GDP of Makassar City. The second is transparency. Digitalization will provide tax transaction information in real time. Thus, taxpayers who intend to be involved in the shadow economy can be prevented. (Okunogbe and Pouliquen V, 2022), and Xie and Huang (2023). This scheme has also come into effect throughout local governments, in this case the Regional Revenue Agency, because all transactions made by taxpayers can be tracked using a single identification number. Zulkifli, M., Nujum, S., & Arfah, A. (2021) explained that in optimizing regional finance, it is necessary to take real actions to be taken, namely by identifying sources of income and creating other sources of income. Innovations carried out by local governments to optimize regional revenues can be carried out by utilizing technology that can support effectiveness in the field of regional tax revenue. Regional Original Revenue is obtained from the collection carried out by the regions sourced from existing regional regulations, where PAD is sourced from regional levies and taxes, management of separated regional wealth (BUMD dividends), and other legitimate income. (N. Huda, A. R. Mus, and J. S. Tjan)

One of the significant revenue potentials is the restaurant tax This service consists of the sale of food and/or beverages consumed by buyers, both consumed at the service place and elsewhere. The scope of restaurant tax collection as regulated in Law No. 28 of 2009 is facilities to provide food and/or beverages for a fee, which also includes restaurants, cafeterias, canteens, stalls, bars, and the like including

gastronomy/catering services Restaurant tax is a tax imposed on services provided by restaurants. The restaurant tax rate is 10% of the service fee provided (Kautsar & Heru, 2019: 191).

Restaurant tax is one of the sources of regional tax revenue. A restaurant is a facility that provides food and/or beverages for a fee that also includes restaurants, cafeterias, canteens, stalls, bars, and the like including catering. The restaurant tax rate is set at a maximum of 10% in accordance with Regional Regulations multiplied by the amount of payment received or should have been received by the restaurant. Restaurants are related to the authority given to the district or city government to impose or not impose the type of district/city tax. (Latief, S., Junaidin Zakaria, & Mapparenta. (2020).

A responsive phenomenon in Makassar City is related to digitalization in the field of taxation, as a regional innovation atrium to optimize restaurant tax revenue is by using a digital system, namely an online system called a tapping box. Tapping box is a transaction recording tool whose function is to record or capture all transactions that will be printed by a point of sales printer and function to record taxpayer transaction data so that it avoids fictitious internal reports because it can find out its income in real terms.

Tapping Box can capture transactions printed by point of sales printers used by taxpayers. According to Hadijah (2020), a tapping box is a transaction recording machine or device that records or captures all transaction data that occurs from the cash register to the point of sales printer and then sends it through the global system for mobile (GSM) network to the Regional Revenue Agency server. The installation of online transaction recording tools (tapping boxes and empos) in the regions is included in the digitalization domain or monterization of the tax system which aims to increase taxpayer compliance. One of the theoretical groups that is consistent with taxpayer compliance is the slippery slope model from Kirchler et al (2008), in the Nose and Mengistu study, (2023).

Economic deterrence theory (EDT) explains that taxpayer behavior is influenced by factors that determine the benefits and costs of tax avoidance. These factors include tax rates and the probability that tax evasion will be detected and will lead to fines (Allingham and Sandmo, 1972). Fiscal exchange theory argues that the government can improve taxpayer compliance by providing something that is needed and easily accessible to the public (Tilly, 1992; Moore, 2004).

Although many studies on the perception of benefits have been conducted, the results still show inconsistent conclusions. Latief S, Zakaria J, and Mapparenta (2020) succeeded in proving that in reporting their tax obligations, taxpayers will see the benefits felt from paying taxes. Reraton and Suandy (2015) also concluded that the perception of benefits has a positive and significant effect on compliance in implementing PP No. 46 of 2013, as amended in PP-23, 2018. The phenomenon that is considered urgent in this study is the existence of factual gaps since the start of the echo of tax digitization in 2017. Bapenda together with the KPK-RI Korsubgah, conducted an audit and investigation on the prevention of embezzlement, and tax evasion throughout Indonesia, including in Makassar City, and found that there was an ineffectiveness of local governments in optimizing revenue in the tax sector. monitored in the field both before and after the installation and use of the tapping box, can be used as a reference in seeing the effectiveness of the use of this tool. This is reflected in the record of Regional Original Revenue receipts from the tax department managed by the Regional Revenue Agency (BAPENDA) of Makassar City as follows. That since 2018, the realization of PAD in Makassar City has fluctuated, and even during the Covid-19 period, namely in 2020, the realization of PAD exceeded the target, as seen in table 1, as follows:

Table 1. Targets and Realization of PAD for the Regional Tax Sector of Makassar City

Year	Target (Rp)	Realization (Rp)	%
2017	1,086,139,148,000	885,710,086,245	81.55
2018	1,155,991,478,000	942,551,891,961	81,54
2019	1,315,000,000,000	1,067,323,035,833	81,17
2020	846,699,298,871	868,693,840,034	102,08
2021	1,000,025,000,000	926,262,295,663	92,62
2022	1,350,049,800,000	1,187,829,001,552	87,98

Data Source: BAPENDA Supervision Section Mks- 2023

Based on table 1, 80% of Makassar City Financial Instruments are sourced from regional taxes managed by the Makassar City Regional Revenue Agency (BAPENDA), minus other revenues such as BUMD Dividends, and receipts from other legitimate revenues. This shows that BAPENDA contributes 80% to the Regional Original Revenue (PAD). It can also be explained that tax receipts at BAPENDA until December 2023 have only reached 86.05% of the target of 2.3 trillion. And the target in 2020 is to experience disruption (decrease) due to Covid-19. With this achievement, BAPENDA Makassar City is one of the 16 OPDs with the largest contribution to the Makassar City PAD. Other phenomena related to the contribution of restaurant taxes to financial instruments in the Makassar City Budget can also be seen in table 2 as follows:

Table 2. Number of Taxpayers, and Restaurant Tax Achievement

Year	Registered and Active Taxpayers	Target (Rp)	Realization (Rp)
2017	1.674	140.000.000.000-	140.867.931,059
2018	1.997	156.000.000.000-	166.283.461.199
2019	2.357	185.000.000.000-	210.535.388.289
2020	2.622	111.637.986.374-	136.491.961.277
2021	3.005	140.000.000.000-	145.249.417.820
2022	3.422	170.000.000.000, -	173.808.940.871

Data source: Supervision Division of BAPENDA Mks- 2023

Based on table 2, it can be explained that restaurant tax as one of the 11 types of taxes managed by BAPENDA Makassar City makes a significant contribution to the PAD of Makassar City. Based on the results of BAPENDA's observations in 2023, on several taxpayers of restaurants and hotels, in Makassar City and through the 2023 restaurant tax collection test activity, it was found that almost most taxpayers felt the effects of the Covid-19 pandemic on the decline in income. In fact, most of them are obliged to declare a temporary closure of their businesses. This is because it is to avoid tax arrears and fines.

So, the theory that supports this statement is the attribution theory, which is related to the behavior of restaurant taxpayers in Makassar City. Basically, attribution theory states that when individuals observe the behavior of others, they try to determine whether it is caused internally or externally. Internally induced behavior is behavior that is believed to be under the personal control of the individual himself or herself in a conscious state, such as personality traits, consciousness, and abilities. Meanwhile, externally caused behavior is behavior that is influenced from the outside, which means that

individuals will be forced to behave due to situations, such as social influences from others. This is illustrated in the research of Waldhania, Muhammad Su'un, Hamzah Ahmad, (2023) Rasmini and Mimba, (2021), Dirghayusa, and Putra Yasa, (2020). Ceme, (2021).

Local governments are considered negligent, or not optimal in increasing regional tax revenues. Second, the KPK's findings in tax intelligence operations in several hotels and restaurants in Makassar City, found that there was a very far difference from regional tax revenues. Third, the self-assessment system allows for taxpayer fraud (tax evoidence) and even tax evasion (tax evision). From these three reasons, the idea of using a tapping tool for taxpayers was born. The installation of taxpayer transaction eavesdropping devices was initiated and monitored directly by the KPK, so in 2018, the Makassar City BAPENDA began to install eavesdropping devices for taxpayers.

This phenomenon of digitizing regional taxes has been carried out at BAPENDA Makassar City since 2017, through the installation of transaction recording devices in several restaurants and hotels. The installation of this tool certainly causes several problems. These problems can be stated as follows. First, not all taxpayers accept the installation of transaction recording devices, online for reasons other than dizziness, which can affect taxpayers' turnover. Second, related to user human resources. Many taxpayers do not understand the use of Vashya's eavesdropping device, et al. (2020). Third, the condition of taxpayers, who are not suitable for using tools (the results of the 2022 BAPENDA picking test). And the 2023 picking test for Hotal and Restaurant taxpayers. The fourth is the quality of the system, which is an obstacle to reporting from taxpayers to BAPENDA, and the monitoring carried out on the installed tools, as researched by Larasati, and Bunga, (2020).

The phenomenon of taxpayer awareness, can be illustrated that in 2023 Bapenda together with BPK have carried out the cancellation of PBB Receivables, Entertainment and Hotel receivables tax in Makassar City, it was found that out of 1,700 restaurant, hotel and entertainment taxpayers only 391 were updated, who were cooperative in fulfilling the call for inspection and evaluation of receivables, 614 taxpayers stated that they did not know how to use a taping box, and 695 does not provide information, this is certainly correlated with taxpayer compliance, this condition is also related to the fact that they are not aware of the mandatory regional administration, and the digitization of regional taxes has not been maximized, and there is a behavior that is difficult to measure specifically.

The above phenomenon can be proven by several studies, for example the research of Rasmini Ni Putu Mimba, (2021), that the implementation of tapping boxes will be effective by mediating tax sanctions. Research by Floriana Ceme Ua, (2021), states that tax sanctions have no effect on taxpayer compliance. Furthermore, research by Fauzi, et al. (2022), found that the installation of tapping boxes is very effective in increasing PAD revenue in the tax sector in Tanjungpinang City. Yudha, Putu Ery Setiawan, (2020), taxpayer awareness, service quality, tax sanctions, and the implementation of tapping boxes have a positive effect on taxpayer compliance.

Based on some of the studies above, the researcher is interested in re-researching as done by Larasati, et al. (2020). Herdian, et al., (2022), and Firdaus, (2020), regarding the digitization of regional taxes on taxpayer compliance. Meanwhile, research conducted by Marisa & Agus (2013) concluded in general that taxpayer awareness has a negative effect on income tax revenue at KPP Pratama Surabaya Sawahan. However, research conducted by Wahyu (2016) said that taxpayer awareness has a positive effect on the compliance of motor vehicle taxpayers. So that both the gap phenomenon and the gap research become interesting to be re-examined, with many differences, such as methodology, population and number of samples as well as different regional conditions.

RESEARCH METHOD

The research approach used is quantitative research at the office of the Regional Revenue Agency of Makassar city. The research method used in this study is descriptive analysis and multiple linear regression analysis,

with a sample of 79 Restaurant Taxpayers in Makassar City. After the data is collected and processed, the next process is to test the hypothesis or provisional answer. Classical assumption testing with normality test, Heterokedasticity test, multicollinearity and hypothesis test.

RESULTS AND DISCUSSION

A valid instrument is an appropriate instrument to measure what is to be measured. The test results are as follows:

Table: 3. Results of Validity Test of All Variables

Variabel	Item	r-hitung	r-tabel	Information
X1. **Digitization of Regional Taxes**	1	0,719		
	2	0,668		
	3	0,775		
	4	0,664		
	5	0,682		
	6	0,522		
	7	0,736		
	8	0,701		
Variable	**Item**	**r-hitung**		
X2. **Taxpayer Knowledge**	1	0,595		
	2	0,792		
	3	0,670		
	4	0,700		
	5	0,659		
	6	0,727	*0,2387*	*Valid*
	7	0,805		
Variable	**Item**	**r-hitung**		
X3. **Taxpayer Awareness**	1	0,666		
	2	0,566		
	3	0,655		
	4	0,635		
	5	0,701		
	6	0,668		
Variable	**Item**	**r-hitung**		
Y. **Taxpayer Compliance**	1	0,650		
	2	0,707		
	3	0,548		
	4	0,607		
	5	0,687		
	6	0,646		

Source: Primary data processing, 2024

Based on table 3, all research variables have a calculated r value greater than the table r, which is 0.2387, so the question items in this study can be said to be valid.

Table 4. Reliability Test Results

Variable	Cronbach Alpha	Inf
X1. Digitization of Regional Taxes	0,877	Reliabel
X2. Taxpayer Knowledge	0,879	Reliabel
X3. Taxpayer Awareness	0,812	Reliabel
Y. Taxpayer Compliance	0,807	Reliabel

Source: Data Processing, 2024

Based on table 4, all research variables have a Cronbach Alpha value greater than the standard value of 0.60 so that the question items in this study can be said to be reliable.

The regression model meets the assumption of normality. Thus, because the graph meets the assumptions, the regression model meets the requirements of the normality test.
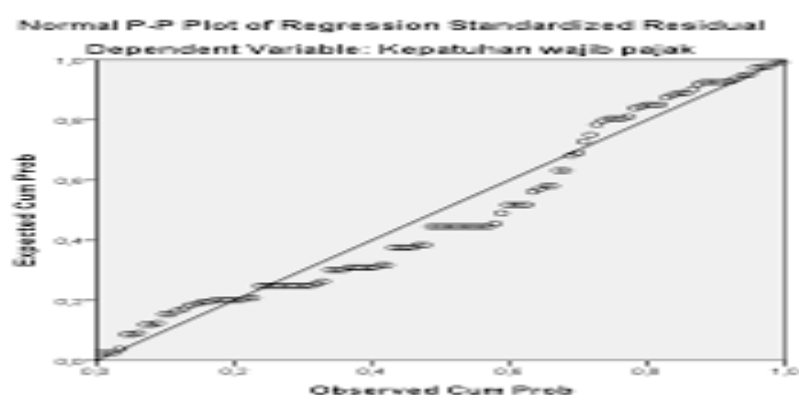
Figure 1. Normality Test Output
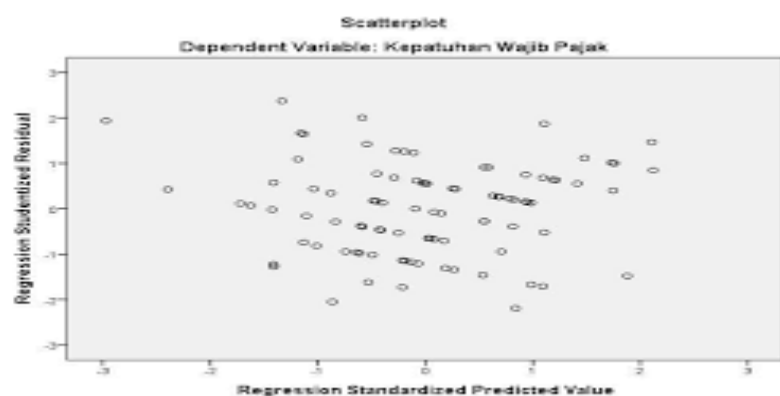
Figure 2. Output Scatterplot

Heteroscedasticity detection can be done by scatter plot method by plotting the ZPRED value (predicted value) with the SRESID (its residual value). A good model is obtained if there is no specific pattern on the graph, such as gathering in the middle, narrowing then widening or conversely widening then narrowing. Statistical tests that can be used are the Glacier test, the Park test or the White test.

A low tolerance value is the same as a high VIF value, because VIF = 1/tolerance, and indicates a high linearity. The cut off value used is for a tolerance value of 0.10 or a VIF value above 10.

Table 5. Multicollinearity Test

	Coefficientsᵃ					
		Correlations			Collinearity Statistics	
Model		Zero-order	Partial	Part	Tolerance	VIF
1	Digitization of Regional Taxes	.559	.289	.167	.739	1.354
	Taxpayer Knowledge	.704	.558	.374	.719	1.392
	Taxpayer Awareness	.672	.537	.354	.763	1.311
a. Dependent Variable: Taxpayer Compliance						

Source: Data Processing, 2024

Based on table 5, it can be said that the regression model meets the requirements of the multicollinearity test. As seen in the VIF column, the SPSS 24 test results are around number 1 and the tolerance column is close to number 1. The multicollinearity test was carried out by looking at a tolerance value greater than 10% (0.10) with a Variace Inflation Factor (VIF) of less than 10, so there was no multicollinearity.

Multiple linear regression analysis in this study is an analytical tool to answer research problems and hypotheses, by examining the influence and relationship of each independent variable on its dependent variables.

Table 6. Multiple Linear Regression Analysis Test Results

	Coefficientsᵃ					
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	.274	.346		.784	.439
	Digitization of Regional Taxes	.202	.075	.195	2.536	.015
	Taxpayer Knowledge	.424	.077	.441	5.874	.000
	Taxpayer Awareness	.338	.075	.405	4.672	.000

a. Dependent Variable: Taxpayer Compliance

Source: Data Processing, 2024

Table 6 shows that the constant value is $b_0 = 0.274$, the regression coefficient of the Regional Tax Digitalization variable (X1) is 0.202, the Taxpayer Knowledge variable (X2) is 0.424, and the Tax Obligation Awareness (X3) is 0.338 so that the regression equation can be seen as follows:

$$Y = 0{,}274 + 0{,}202\ X1 + 0{,}424\ X2 + 0{,}338\ X3$$

Independent variables consisting of Regional Tax Digitalization (X1), Taxpayer Knowledge (X2) and Taxpayer Awareness (X3) simultaneously (together) affect the compliance of restaurant taxpayers in Makassar City.

Table 17. Simultaneous Tests

	Model	Sum of Squares	df	Mean Square	F	Sig.
			ANOVA[a]			
1	Regression	18.978	3	6.326	49.327	.000[b]
	Residual	8.464	66	.128		
	Total	27.443	69			

a. Dependent Variable: Taxpayer Compliance

b. Predictors: (Constant), Taxpayer Awareness, Regional Tax Digitalization, Taxpayer Knowledge

Source: Data Processing, 2024

In the SPSS output display above, F-count = 49,327 > Ftable = 3.14 (df 1 = 3, df2 = 66) and has a significance level of 0.000. Because the probability of 0.000 is much smaller than 0.05, it can be said that this regression model that has been used can improve the compliance of restaurant taxpayers in Makassar City.

Discussion

The Effect of Regional Tax Digitalization on Taxpayer Compliance

Based on the results of the study, it was stated that Regional Tax Digitalization has a positive and significant effect on the Compliance of Restaurant Taxpayers in Makassar City. The results of the study on this variable accept the first hypothesis. Regional Tax Digitalization as one of the variables in this study, uses two main dimensions adopted and modified from the Technology Acceptance Model (TAM) theory which places the attitude factor of each technology user behavior with three dimensions, namely usefulness, ease of use and user's intention.

The use of Regional Tax Digitalization is a step forward for the Government, in responding to the acceleration and adaptation to technological advances in public services, one of which is in the tax sector. Based on the discussion above, the overall results of this study are in line with several studies, namely Rasmini and Mimba, (2021), Dirghayusa, and Yasa, (2020), Firdaus, (2020), Floriana Ceme Ua, (2021), Fauzi, Hendy Satria, Alamsyahbana, and Saputra, (2022), Larasati, and Buga, (2020), Herdian, and Putra, (2022), with positive and significant research results on the use of Regional Tax Digitalization tools on restaurant tax compliance and revenue, the same in the research of Ubaidillah, and Amah, (2020). Purnamasari, at.al (2021), Mitha Pratiwi, Lely Aryani, (2019), with the same results.

The Effect of Taxpayer Knowledge on Taxpayer Compliance

Based on the results of the study, it is stated that Taxpayer Knowledge has a positive and significant effect on the Compliance of Restaurant Taxpayers in Makassar City. The results of the study on this variable accept the second hypothesis. Taxpayers' knowledge in the study uses the dimensions of Regulatory Knowledge about Restaurant Tax, Knowing the Use of Online System Tools, Knowing Risks. know the local regulations on restaurant taxes. This dimension uses two statements or indicators related to the Collector of Restaurant Tax knowing the provisions of the restaurant tax from the socialization of the Makassar City Bapenda.

With this Compliance, it shows the compliance of taxpayers, from their attitude to the rules and functions of the online installation of the system. This finding also supports Pohan's (2016:51) opinion that obedience is synonymous with discipline. Discipline arises because of fear of punishment if it does not act in accordance with its regulations, so there is an encouragement from outside itself. Unlike awareness or a strong motivation to act, this comes from the person themselves. Pohan (2016:57) argues that taxpayers who do not understand tax regulations can be trapped in misunderstandings and that

taxpayers' decisions to avoid taxes can violate tax regulations. As a result, proper tax compliance enforcement may fail.

The Effect of Taxpayer Awareness on Taxpayer Compliance

Taxpayer awareness, in this study uses several indicators, namely personal awareness and social awareness. First, as a taxpayer, it is enough to understand that paying taxes is an obligation to the government. This indicator has a very agreeable answer from respondents. This shows that restaurant taxpayers already have a good sense of citizenship. And this is also inseparable from their knowledge of how to collect taxes. The results of this response certainly support the Fiscal Exchange theory, that taxpayers already have the knowledge and awareness that by paying taxes, public service functions will be able to be carried out properly by the government.

Taxes are also the withdrawal of economic resources by the government to citizens that are used to carry out government duties or serve the interests of the community. Judging from its function, there are two types of tax functions, namely the budgetary function and the regulating function. The implications of the respondents' answers show that public awareness or taxpayers are very important for the government, in encouraging community participation. This is in accordance with the Fiscal Exchange theory, which states that there is a contractual relationship, between taxpayers and the government.

CONCLUSION

Regional Tax Digitization has a positive and significant effect on the compliance of restaurant taxpayers in Makassar City. The more compliant taxpayers are in fulfilling their tax obligations, it will encourage an increase in tax revenue as a source of regional revenue. Taxpayer disclosure has a positive and significant effect on the compliance of restaurant taxpayers in Makassar City. Taxpayers who have knowledge about taxes will encourage increased taxpayer compliance. Taxpayer awareness has a positive and significant effect on taxpayer compliance. Taxpayers who are aware of their obligations, taxpayers' awareness of their obligations, will increase taxpayer compliance.

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