

Restaurant Tax Collection Policy in Supporting Increasing Regional Income in Gorontalo Regency

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Abstract. This study aims to analyze the policy of collecting restaurant taxes to increase local revenue (PAD) in Gorontalo Regency. This study uses a qualitative descriptive method with primary and secondary data types. The focus of this research is optimizing government policies for collecting restaurant taxes in Gorontalo District. The results of the study show that government policies for collecting restaurant taxes are generally good but not yet effective in increasing local revenue (PAD). This can be seen from the indicators: achieving goals, integration, and adaptation used in capturing data in instruments to achieve maximum goals have not optimally contributed to local tax revenues, especially in the last two years. At the integration stage, in this case, the methods and approaches used during the socialization process have not yielded optimal results, which is evident in the lack of awareness among taxpayers about paying restaurant taxes. Meanwhile, for adaptation, especially the infrastructure or electronic transaction tools used to control and monitor the amount of tax revenue, not all of them can operate the equipment. The low level of public awareness of paying restaurant taxes can be seen from the fact that there are still some people who do not understand the benefits of restaurant taxes as a source of local revenue for Gorontalo Regency.

Keywords: Restaurant Tax; Locally; Generated Revenue

Received:31-10-2022 **Revised:**15-11-2022 **Accepted:**22-12-2022

INTRODUCTION

As one of the potential sources of funds, regional taxes must be explored optimally based on applicable laws and regulations, which will later become a source of regional original income (PAD) in financing development. Based on Republic of Indonesia Government Regulation Number 65 of 2001, Article 1 Paragraph 1, what is meant by "regional tax" is a mandatory contribution made by an individual or entity to the region without a balanced direct reward that can be forced based on the applicable laws and regulations used to finance the implementation of local government and regional development. Since regional autonomy was made law, the government has given regional governments the power to look for and investigate possible sources of regional revenue.

In connection with the granting of this authority, the Gorontalo Regency government has made various efforts to explore sources of revenue originating from taxes, one of which is the

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restaurant tax. This policy by the Gorontalo Regency government is regulated in Regional Regulation Number 02 of 2011 concerning restaurant taxes. In practice, since the implementation of this policy, it shows that there has been a development in local revenue. Based on data obtained in a preliminary study of restaurant tax revenue in Gorontalo Regency from 2019 to 2021, namely: "In 2019, the targeted restaurant tax revenue was Rp.2,900,000,000; a total of Rp.3,444,291,570 has been realized." This shows that the Gorontalo Regency's restaurant tax revenue in 2019 was 118.776 percent, which was more than the goal.

Furthermore, the restaurant tax revenue target for 2020 was increased to Rp.3,750,000,000, but actual revenue achievement decreased from the previous year, which was Rp.2,059,242,126, or with an achievement percentage of 54.91 percent, so it did not meet the achievement target set. Likewise, in 2021, restaurant tax revenue is targeted at Rp.3,750,000,000, but the actual realization is only Rp.2,660,566,310, with an achievement percentage of 70.95 percent. Even though it did not meet the target, restaurant tax revenue had increased from the previous year. The COVID-19 pandemic that struck this nation was the root cause of this issue, which led to a sharp decline in restaurant tax revenue because some businesses temporarily ceased operations and postponed tax payments.

Observing the description above and taking into account the mushrooming and development of culinary businesses, the government needs to optimize restaurant tax collection so that it contributes to increasing regional tax revenues. In connection with this, (Sidik, 2002) argues that the efforts that need to be made by the regional government in order to increase regional income through optimizing the intensification of regional tax collection and regional levies, among others, can be carried out in the following ways: 1) expanding the revenue base; 2) strengthening the collection process; 3) improving oversight; 4) improving administrative efficiency and reducing collection costs; and 5) increasing revenue capacity through better planning. While a similar view was put forward by Andriani (in Priyanto, 2018), optimization of local tax collection in the framework of increasing regional original income can be carried out by means of: 1) data collection on tax potential 2) Supervision; 3) Coordination; 4) Collection strategy.

Based on research conducted by Pramesti, et al. (2016) who in their research looked at the realization of restaurant taxes and their contribution to regional tax revenues for the city of Madiun, the results of the research concluded that restaurant taxes are at an average of 123.88 percent, which indicates very effective criteria. However, based on the average contribution of restaurant tax revenue to local taxes over the last five years of 7.57 percent, the contribution is very low because the restaurant tax target is invalid. Various efforts have been made by the

Regional Revenue Service in the form of tax intensification and tax payer extensification, but these efforts have not been maximized. Subsequent research conducted by Albi, et al. (2016), in the results of his research analysis entitled "Evaluation of the Implementation of Restaurant Tax Audits as an Effort to Optimize Restaurant Tax Revenue for the West Jakarta Administrative City," stated that the implementation of restaurant tax evaluations had been carried out according to standards and procedures. The impact of the restaurant tax audit shows that the level of acceptance of the results of the restaurant tax audit is very low when viewed in relation to the targets set.

While the research conducted by Sambodo and Putri, (2020), which examined the optimization of regional tax revenue and retribution to increase regional original revenue (PAD) for Tanjungpinang City, Riau Archipelago Province, concluded that there were obstacles in receiving regional taxes and regional levies originating from internal and external inhibiting factors, Optimization steps to eliminate these inhibiting factors are intensification and extensification. Intensification through organizational and device improvements, administrative-operational improvements, and administration, including user-friendly information technology, increasing the number of personnel and their competencies, increasing control and supervision, conducting outreach activities to the community about paying taxes and fees, and forming a task force to increase PAD. Expansion is accomplished through accurate data collection and mapping, as well as the expansion of local tax payers and regional levies, as well as the creation of new regional tax and regional levies objects, as well as the creation of a favorable investment climate in order to attract investors and new tax and levy obligations and objects.

Based on the data in the previous description, the contribution of restaurant tax revenue to local taxes in Gorontalo Regency is not fully optimal. This is because some restaurant business actors are reluctant to include or add the value of restaurant tax to bills that will be paid by consumers. Another problem is the low level of awareness among taxpayers about paying restaurant taxes; some business actors think that the tax is a burden and their responsibility. As a result of this assumption, some restaurant and restaurant business owners do not want to register themselves as taxpayers according to the type of business they are running.

In connection with the theory and previous research as well as the problems above, the researcher focuses more on research on the effectiveness of the restaurant tax collection policy in supporting the increase in local revenue (PAD) of Gorontalo Regency. It is hoped that this research will provide solutions for optimizing the collection of restaurant and restaurant taxes and can also provide input for the local government of Gorontalo Regency to increase regional

income from the local tax sector. Because no one has ever done research on this topic before. The aim of this study is to analyze the effectiveness of the restaurant tax collection policy in supporting the increase in local revenue as stipulated in Gorontalo Regency Regional Regulation Number 2 of 2011. Besides that, another objective of this research is to provide steps that can be taken by the government to overcome the problem of restaurant tax collection. It is hoped that the results of this study will be able to provide benefits to the extent that restaurant tax revenue contributes to local taxes and the process of implementing Gorontalo Regency restaurant tax collection policies.

METHODS

This study uses a descriptive qualitative approach. The data used in this study is primary data where by obtaining a network through several data collection techniques by conducting participatory observations, interview observations and documentation. This study used theoretical and empirical studies to obtain the desired maximum analysis results, describing and describing the implementation of restaurant tax collection policies in increasing local revenue in Gorontalo Regency. The types of data used are primary and secondary data, with primary data obtained through direct observation and interviews with stakeholders as key informants. The key informants in this study include the head of the department, who has the authority and responsibility for implementing regional regulations regarding the collection of restaurant fees and restaurant taxes. Besides that, other key informants include the heads of tax services, billing and supervision, and planning and development, as well as tax collector officers who are tasked with billing taxpayers.

In addition to conducting interviews with key informants, interviews were also conducted with additional informants, namely the restaurant and restaurant business community and consumers who use restaurant and restaurant services. This is intended to confirm the data and information obtained from key informants so that accurate results can be obtained in this study. While secondary data was obtained through books, articles, and information on restaurant and local tax revenues through the Gorontalo Regency BPS website as a source of research data.

RESULTS AND DISCUSSION

As stated in the introductory part of this study, this research focuses more on the effectiveness of restaurant tax collection policies in the hope of providing solutions and input for optimizing the increase in local revenue (PAD) for Gorontalo Regency. Based on the results of

research conducted to date, the restaurant tax collection policy has not been effective in contributing to regional tax revenues or increasing local revenue. This was obtained from the results of research conducted by researchers using research instruments based on the theory of Steers (in Isa and Harmain, 2021), with indicators for 1) goal achievement, 2) integration, and 3) adaptation as described in the research results as the following:

1. Achievement of Goals

The effectiveness of policy implementation can be measured by how well it achieves its objectives. The purpose of issuing Gorontalo Regency Regional Regulation No. 02 of 2011 regarding restaurant taxes is to increase regional revenue sources in order to support regional development financing. To achieve this goal, it takes stages, both in the stages of achieving the goals of each section and the stages of achieving the goals of each period. Steers (in Isa and Harmain, 2021) reveals that there are several factors that can be used as a basis for achieving goals, including: 1) the time period for achieving them is determined, 2) targets are concrete targets; and 3) a legal basis.

Based on research data as well as information obtained from several key informants related to achieving goals, in the process of collecting restaurant taxes, the Gorontalo Regency Regional Revenue Service begins with collecting data and carrying out the process of registering old and new taxpayers to obtain real targets. Furthermore, the collection is carried out in four quarters each year. Each quarter is set with a different target amount, where for the first quarter the target achievement is set at 15 percent, the second quarter is 40 percent target achievement, the third quarter is 75 percent target achievement, and the fourth quarter is 100 percent target achievement. Meanwhile, taxpayers are targeted for compliance and awareness of paying taxes as stipulated in the regional regulations.

Taking into account the results of the percentage of restaurant tax revenue as previously described, it shows that there have been fluctuations in the results from 2019 to 2021. This condition has had an impact on the contribution of restaurant tax revenue to local taxes in the last three years, as shown in table 1. The calculation of the restaurant tax contribution value in Table 1 uses contribution analysis according to Halim (in Pramesti, 2016), as follows:

$$\text{Contribution: } \frac{\text{Revenue from restaurant taxes realized for the nth year}}{\text{Realization of the nth year of regional tax revenue}}$$

Table 1. Contribution of Restaurant Tax Revenue to Regional Taxes of Gorontalo Regency for 2019-2021

No.	Yaer	Restaurant Tax Realization (Rp.)	Local Tax Realization (Rp.)	Contribution
1.	2019	3.444.291,570,00	31.291.416.791,00	11,01 %
2.	2020	2.059.242.126,00	30.720.192.360,00	6,70 %
3.	2021	2.660.566.310,00	31.520.325.000,00	8,44 %

Source: Gorontalo District Finance Agency 2022

Table 2. Contribution Value Criteria

No.	Percentage	Criteria
1.	Rasio 0 - 10%	Very less
2.	Rasio 10,10% - 20%	Not enough
3.	Rasio 20,10% - 30%	Enough
4.	Rasio 30,10% - 40%	Currently
5.	Rasio 40,10% - 50%	Good
6.	Rasio > 50%	Very good

Source: Ministry of Home Affairs 2022

From the results of the data analysis in table 1, the value of the contribution shows that the contribution value of restaurant tax revenue is below the minimum threshold. The determination of these criteria is based on the decision of the Minister of Home Affairs, Number: 690,900,327 of 1996, which can be seen in the criteria for the contribution value listed in Table 2.

Taking into account the data in Table 1, it appears that the contribution of restaurant tax revenue to regional taxes in Gorontalo Regency in 2019 was 11.01 percent. Next, in 2020, its contribution to local taxes decreased by 6.70 percent, due to the COVID-19 pandemic that hit this country, and from April to June 2020, the Gorontalo Regency government issued a tax-free policy for restaurant businesses. Furthermore, in 2021, it shows an increase of 8.44 percent from 2020 in its contribution to regional tax revenues. Other information based on the findings of field researchers indicates that there is still a large proportion of restaurants and restaurants that have not made tax payments. Based on the data analysis, it shows that achieving the goal of collecting restaurant tax has not been as effective as expected.

2. Integration

Various efforts were made by the Gorontalo Regency Regional Revenue Service to increase the regional revenue contribution from the restaurant tax sector, namely by carrying out integration. Based on data from research results, the integration process is aimed at measuring

the level of organizational capability, which is carried out by holding outreach, developing consensus, and communicating with various other relevant agencies. According to various information obtained by researchers through interviews with key informants, the integration process was carried out through outreach to restaurant taxpayers. The socialization was conveyed both through meetings with restaurant owners and restaurant entrepreneurs as well as through billboards placed in each restaurant with the aim of implementing local regulations on restaurant taxes. Besides that, a brief training was held on the use of an online transaction recording device (Tapping Box) for tax objects, in this case restaurant entrepreneurs.

The use of an online transaction tool (Tapping Box) is an instruction from the Corruption Eradication Commission (KPK), with the aim that each restaurant tax payer's deposit can be transparently recorded on regional income data from the restaurant tax sector. Besides that, another purpose of using this tool is to make billing more efficient and make it easier for taxpayers to calculate and recapitulate the total amount of tax that must be paid each month. Based on the data obtained, until 2021, the use of an online transaction tool (Tapping Box) that can be facilitated has only reached 30 out of the 538 restaurants and eateries in Gorontalo Regency. This is because the government's available budget for procuring this tool has been focused on dealing with the COVID-19 pandemic over the last two years. Meanwhile, for restaurants and those who have not received assistance with online transaction tools, use bills or receipts provided by the Gorontalo Regency Regional Revenue Service.

Even though socialization efforts have been carried out intensively by the Department, based on the facts, there are still many obstacles to collecting restaurant taxes. The most prominent obstacle is related to the self-assessment system, where there are still many taxpayers who do not want to charge a tax of 10 percent on every transaction made by consumers. There are even unscrupulous taxpayers who deliberately manipulate the income earned each month. Another obstacle to the ineffectiveness of collecting restaurant taxes is related to the use of an online transaction tool (Tapping Box).

3. Adaptation

To achieve the level of effectiveness of restaurant tax collection on the contribution of regional tax revenues to increasing regional original income, a process of adaptation for each individual is needed to the changes that occur in their environment. The adaptation process is carried out with the aim of; 1) self-improvement, 2) adjustments to the use of existing facilities and infrastructure. In this regard, the efforts taken by the Gorontalo Regency Regional Revenue

Service, as disclosed by key informants in the research, to increase the capacity of regional tax managers are carried out by organizing education, training, and technical guidance.

Education and training, as well as technical guidance, are carried out with the aim of developing employee competency in the restaurant tax collection process. Besides that, another goal is for tax managers to have the ability to adapt and be able to adjust to changes in the facilities and infrastructure used in the process of managing restaurant tax collection. However, even though employees have mastered the increase in employee competence in the use of both the facilities and the *empose* application used in the management and collection of restaurant taxes, it has not been able to provide an increase in restaurant tax revenue. This is due to the attitude of taxpayers who have not complied with and sometimes even do not want to apply local regulations regarding restaurant taxes.

Observing the results of the research data analysis described above, the main obstacle to collecting restaurant taxes lies with taxpayers who do not understand and interpret the importance of restaurant taxes in increasing regional income. Therefore, in the process of collecting restaurant tax, it is better to make efforts to optimize collection by the agency more effectively by taking into account the following matters:

A. Goal Achievement

Based on the results of the data analysis described previously, it shows that the collection of restaurant and restaurant taxes in Gorontalo Regency has not been effective and has even decreased from previous years. This was due to the fact that most taxpayers had not fulfilled their obligations, coupled with the conditions at the time of the COVID-19 outbreak that hit this country. The results of this study are in contrast to the results of research conducted by Yuwono et al., (2021), who in their research analyzed the effectiveness of restaurant tax collection during the COVID-19 pandemic. The conclusion from Yuwono's research describes that, judging from the achievement of the objectives, the target has been achieved but has not provided maximum results in its implementation. From the results of this study, it can be interpreted that the achievement of goals in collecting restaurant taxes can be achieved by maximizing optimal implementation in order to increase regional income.

Andriani (in Priyanto, 2018) suggests that to further optimize restaurant tax collection, this can be done by; 1) collecting data on tax potential. 2) Supervision; 3) Coordination; 4) Collection strategy. According to the researchers, these four methods are very important to implement considering the increasing and growing number of culinary businesses in the form of restaurants, cafes, and eateries in the Gorontalo Regency area. It is felt that either data on potential tax

liabilities should be collected (updated data) or the collection area should be expanded. In terms of supervision, it is considered important to prevent manipulation of income data for each taxpayer. Coordination is also very important, especially with parties related to the implementation of regulations, activity planning, and evaluation of tax revenue and use, so that the regulations and actions to be taken do not overlap. Next, there is a need for a strategy for collecting restaurant taxes, especially related to the use of the collection approach. Restaurant tax collectors, when billing, must be more persuasive in explaining to taxpayers the importance of taxes in supporting regional income.

Taking into account the results of the analysis of the discussion of achieving goals in restaurant tax collection, it can be understood that tax collection is more effective if it is carried out optimally. By optimizing the collection of restaurant taxes, it will automatically have an impact on the contribution of regional tax revenues to increasing regional income.

B. Integration

As the results of the study show from the point of view of the integration of restaurants and restaurant tax collection, it has not been effective. This is due to the fact that there are still many taxpayers who do not want to charge taxes on every transaction made by consumers. There are even unscrupulous taxpayers who deliberately manipulate the income earned each month. Besides that, there is also a problem with the use of information technology, namely, online transaction tools (Tapping Box) in most restaurants and eating houses that have not been maximized. The findings of this study are in contrast to the results of research conducted by Sudrajat and Ompusunggu, (2015), which found that the use of information technology has a positive effect on taxpayer compliance in paying taxes. Considering this issue, it is necessary to conduct socialization as a whole in order to provide taxpayers with an understanding and awareness of the benefits of taxation for development. This is in accordance with research conducted by Irianti and Niswah, (2021) Pangestu, (2022), Sudrajat and Ompusunggu, (2015) that, through socialization, one will be able to have an impact on understanding and awareness, as well as taxpayer compliance in fulfilling their obligations.

Socialization is one method of raising taxpayer awareness of their responsibilities. This is as stated by Setiawan (in, Hani, 2014), who states that the level of awareness of the taxpayer is very important and is the biggest factor influencing society's decision to pay restaurant taxes. Based on the description of research data, the socialization process has been carried out both through meetings with restaurant and restaurant entrepreneurs as well as through billboards and banners

placed in every restaurant and restaurant, but in fact, this has not been able to contribute to regional revenue receipts.

In connection with the description and discussion of the research results above, it can be understood that, in general, the ineffectiveness of restaurant tax collection is caused by the fact that taxpayers do not charge tax on every transaction made by customers. Also, there are unscrupulous taxpayers who manipulate their income, which indicates noncompliance with their obligations to pay taxes. Taxpayer non-compliance is due to the absence of an article in the regional regulations regarding restaurants and restaurant taxes that provides sanctions for failure to pay taxes, which has implications for a minimal contribution to regional income. Budiman and Inayati, (2021); Mulder, (2018) suggest in their research results that imposing sanctions will encourage taxpayers to comply and influence positive moral decisions to pay taxes. Thus, the addition of an article on imposing sanctions will further encourage taxpayers to comply with regulations so that the collection of restaurant taxes on increasing regional income will be more effective.

C. Adaptation

Based on the description of the results of previous research, the main obstacle to collecting restaurant taxes lies in the attitude of taxpayers who have not complied with and sometimes even do not want to implement regional regulations regarding restaurant taxes. Even though the increase in employee competence in the use of both the facilities and the software application used in the management and collection of restaurant taxes has been mastered by employees, it has not been able to provide an increase in restaurant tax revenue. Besides that, there is also a problem with the use of information technology, namely, the online transaction tool (Tapping Box) in most restaurants and eating houses has not been maximized. The results of this study are in line with research conducted by Lahutung et al, (2021), who in their research on online tax concluded that improvements and updates are still needed in the implementation of online tax programs, lack of ability on the part of tax collectors, resulting in less effective restaurant tax collection.

Observing the analysis of the research results above, it is deemed necessary to provide guidance and training for tax managers in order to increase their ability to adapt to technological developments. As the conclusion of the results of research conducted by Isa, et al, (2022:234) reveals, the manager's ability to adapt to technological developments does so through; individual adaptation, organizational adaptation, and adaptation to the environment based on the basic values and norms that apply. This is in accordance with the view put forward by Denison and

Mirsha (in Julianto, 2021), that responding to changes in the adaptation environment can be done by; creating change (creating change), focusing on customers (customer focus), and understanding the state of the organization (organizational learning). In this regard, the efforts taken by the Gorontalo Regency Regional Revenue Service are in accordance with interviews with key informants in the research that, to increase the capacity of tax managers, is carried out by organizing education, training, and technical guidance.

CONCLUSION

Based on the description of the results and discussion of the research, the policy for collecting restaurant and restaurant taxes has been carried out in accordance with the provisions but has not been effective. This can be seen in the contribution of restaurant tax revenue to increasing regional income (PAD), which is still in the low category. This lack of contribution is due to the presence of some taxpayers who have not complied with and implemented regional regulations regarding restaurants and restaurant taxes. Another cause is the COVID-19 outbreak that has hit this country, forcing most restaurant owners to temporarily close their businesses.

To achieve the level of effectiveness of restaurant tax collection in increasing regional revenue, it is necessary to re-collect or update taxpayer data considering the growing development of culinary businesses in the form of restaurants, cafes, and eateries. The expansion of the collection area is also urgently needed considering the vast area of Gorontalo Regency, because the restaurant tax collection process is still limited to the capital city area. The requirement for a persuasive approach to collecting restaurant taxes by providing taxpayers with understanding Next, it is necessary to review regional regulation number 5 of 2011, especially the provision of sanctions and rewards for taxpayers.

Acknowledgment

The researcher would like to thank the Institute for Research and Community Service (LP2M) at the State University of Gorontalo (UNG) for providing a research grant through 2022 PNPB funds with contract number: B/166/UN47.D1/PT.01.03/2022.

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