

THE INFLUENCE OF RESTAURANT TAX POTENTIAL REGIONAL ORIGINAL REVENUE OF NGAWI REGENCY WITH TAXPAYER COMPLIANCE MODERATION

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Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh potensi pajak restoran terhadap Pendapatan Asli Daerah (PAD) Kabupaten Ngawi dengan kepatuhan wajib pajak sebagai variabel moderasi. Latar belakang penelitian didasarkan pada pentingnya optimalisasi pajak daerah sebagai sumber pembiayaan pembangunan, di mana pajak restoran memiliki kontribusi signifikan terhadap PAD namun realisasi penerimaannya masih berfluktuasi. Data yang digunakan terdiri atas data primer berupa kuesioner kepada 70 wajib pajak restoran dan data sekunder berupa laporan target serta realisasi pajak restoran dan PAD periode 2020–2024. Metode analisis yang digunakan adalah Moderated Regression Analysis (MRA) untuk menguji hubungan antarvariabel. Hasil penelitian menunjukkan bahwa potensi pajak restoran berpengaruh positif dan signifikan terhadap PAD. Kepatuhan wajib pajak juga berpengaruh signifikan terhadap PAD. Namun, interaksi antara potensi pajak restoran dan kepatuhan wajib pajak memiliki pengaruh negatif yang signifikan, sehingga kepatuhan wajib pajak memperlemah hubungan keduanya. Hal ini menegaskan bahwa kepatuhan wajib pajak berperan sebagai quasi-moderator. Temuan ini mengimplikasikan bahwa optimalisasi pajak restoran tidak hanya bergantung pada potensi fiskal, tetapi juga pada peningkatan pengawasan, pembinaan, serta strategi pemerintah daerah dalam menumbuhkan kepatuhan wajib pajak.

Kata Kunci: Pajak Restoran, Pendapatan Asli Daerah, Kepatuhan Wajib Pajak, Moderated Regression Analysis

Abstract

This study aims to analyze the effect of restaurant tax potential on Regional Original Revenue (PAD) of Ngawi Regency with taxpayer compliance as a moderating variable. The background of the research is based on the importance of optimizing regional taxes as a source of development financing, where the restaurant tax makes a significant contribution to PAD, yet its realization remains fluctuating. The data used consists of primary data in the form of questionnaires distributed to 70 restaurant taxpayers and secondary data in the form of reports on restaurant tax

targets and realizations as well as PAD of Ngawi Regency for the period 2020–2024. The analytical method employed is Moderated Regression Analysis (MRA) to examine the relationships among variables. The results of the study indicate that restaurant tax potential has a positive and significant effect on PAD. Taxpayer compliance also has a significant effect on PAD. However, the interaction between restaurant tax potential and taxpayer compliance shows a negative and significant effect, meaning that taxpayer compliance weakens the relationship between the two. This confirms that taxpayer compliance acts as a quasi-moderator. These findings imply that the optimization of restaurant tax does not solely rely on fiscal potential, but also on enhanced supervision, guidance, and local government strategies in fostering taxpayer compliance.

Keywords: *Restaurant Tax, Regional Original Revenue, Taxpayer Compliance, Moderated Regression Analysis*

A. INTRODUCTION

1. Background of the Study

National development in Indonesia aims to improve public welfare through the enhancement of living standards, intelligence, and social justice as mandated by the 1945 Constitution (Aswana et al., 2024). Regional independence in development is an essential part of the success of the regional autonomy policy, which grants local governments the authority to manage their finances independently (Kurniawan et al., 2021). Fiscal autonomy requires each region to explore and optimize its potential revenue sources, one of which is Regional Original Revenue. Regional Original Revenue plays a strategic role in supporting regional development, as it is sourced from relatively stable local economic potentials, such as local taxes, retributions, and the management of regional assets (Ayem & Hamrin., 2021). The development of PAD realization in Ngawi Regency during the 2020–2024 period provides an overview of the effectiveness of regional fiscal policies. The fluctuations in the achievement of PAD targets and realizations during this period serve as the basis for evaluating the strategies of tax intensification and extensification implemented by the Ngawi Regency government, as follows:

Table 1. Target and Realization of Regional Original Revenue of Ngawi Regency in 2020–2024

Regional Original Revenue			
Year	Target (Rs)	Realization (Rs)	Percentage (%)
2020	232.017.239.267,26	270.197.416.011,80	116,46%
2021	287.590.074.591,00	283.608.932.666,80	98,62%
2022	302.626.735.132,00	309.326.829.397,26	102,21%
2023	295.292.383.315,00	307.575.629.862,43	104,16%
2024	331.428.634.307,00	328.358.703.731,22	99,07%

Source : Regional Revenue Agency of Ngawi Regency

Based on Table 1.1 regarding the target and realization of Regional Original Revenue in Ngawi Regency, in 2020, the realization of Regional Original Revenue reached IDR 270.19 billion (116.46% of the target), then decreased in 2021 with an achievement of 98.62%, and increased again in 2022 to 102.21% and in 2023 to 104.16%. However, in 2024, the realization of Regional Original Revenue declined once more to 99.07% of the target. Although Regional Original Revenue (PAD) in Ngawi Regency shows a general increase, its realization is still fluctuating, indicating the need for intensification and extensification strategies. Restaurant tax, supported by the growth of the culinary sector, holds significant potential to enhance PAD. The comparison of targets and realizations for 2020–2024 reflects how far this fiscal potential has been optimized.

Table 2. Target and Realization of Restaurant Tax in Ngawi Regency, 2020–2024

Restaurant Tax			
Year	Target (Rp)	Realization (Rp)	Percentage (%)
2020	1.619.400.000,00	2.402.895.891,00	148,38%
2021	2.400.000.000,00	3.728.013.217,00	155,33%
2022	3.728.000.000,00	5.215.831.304,00	139,91%
2023	5.200.000.000,00	7.118.718.184,00	136,90%
2024	5.725.000.000,00	5.619.899.232,00	98,16%

Source : Regional Revenue Agency of Ngawi Regency

Table 3. shows that from 2020 to 2023, restaurant tax realization in Ngawi Regency consistently exceeded the target, peaking in 2021 at 155.33%. However, in 2024 it declined to IDR 5.61 billion,

or 98.16% of the target. This fluctuation reflects sustainability challenges in tax revenue, influenced by taxpayer compliance, supervision, and reporting practices. Since realization is also determined by the number of active taxpayers, analyzing the development of active and passive restaurant taxpayers becomes essential to understand revenue performance.

Table 3. Distribution Percentage of Active and Passive Restaurant Taxpayers in Ngawi Regency

Restaurant Taxpayer	Sum	Percentage (%)
Active	1.486	37,74%
Passive	2.451	62,26%
Total	3.937	100%

Source : Regional Revenue Agency of Ngawi Regency

Table 3 shows that of 3,937 restaurant taxpayers in Ngawi Regency, only 1,486 (37.74%) are active, while 2,451 (62.26%) remain passive. This indicates low taxpayer compliance, creating a gap between fiscal potential and actual revenue realization, and suggesting possible leakage in restaurant tax collection. Thus, optimizing restaurant tax revenue depends not only on economic potential but also on compliance. Previous studies provide mixed results: some (Polli et al., 2022; Andrianti et al., 2022; Aswana et al., 2024) found a significant positive effect of restaurant tax on PAD, while others (Sitorus et al., 2025) did not. Research also shows taxpayer compliance may moderate this relationship, though findings vary (Mawardi et al., 2022; Putra et al., 2024; Supriyatna et al., 2025; Astuti et al., 2017; Rustan et al., 2022). Therefore, this study analyzes the influence of restaurant tax potential on PAD in Ngawi Regency with taxpayer compliance as a moderating variable, contributing to both regional taxation literature and adaptive fiscal policy formulation.

2. Research Objectives

- a. To examine the effect of restaurant tax potential on the Regional Original Revenue of Ngawi Regency.
- b. To investigate the role of taxpayer compliance as a moderating variable in the relationship between restaurant tax and Regional Original Revenue of Ngawi Regency.

3. Research Benefits

- a. Theoretical Benefits

This study provides an academic contribution to the development of regional taxation knowledge, particularly concerning the role of restaurant tax and taxpayer compliance in relation to Regional Original Revenue.

b. Practical Benefits

1) For the Local Government of Ngawi Regency

This research can serve as an evaluation material for the Local Government of Ngawi Regency in formulating policies to optimize.

2) For Taxpayers

This study is expected to enhance understanding of the importance of tax compliance in supporting regional development.

4. Literature Review

a. Theory of Planned Behavior (TPB)

The Theory of Planned Behavior (Ajzen, 1991) states that individual behavior is driven by intention, which is shaped by attitude, subjective norms, and perceived behavioral control. In taxation, TPB is relevant to explain taxpayer compliance. Studies by Putri et al. (2019) and Supriyatna et al. (2025) demonstrate that intention and perceived behavioral control significantly influence tax compliance. This theory is relevant to the present study, as the contribution of restaurant tax to Ngawi's Regional Original Revenue depends not only on its potential but also on taxpayer compliance as a reflection of intention and compliant behavior.

b. Stewardship theory

Stewardship Theory (Donaldson & Davis, 1991) posits that individuals tend to act as "stewards," prioritizing organizational or societal interests over personal gain. In regional taxation, this theory helps explain taxpayer compliance as a reflection of collective responsibility in supporting development. Empirical studies (Anasta et al., 2020; Aswana et al., 2024) demonstrate that compliance can be driven by a sense of responsibility and

trust in government. For this study, the theory is relevant because the optimal contribution of restaurant tax to Ngawi Regency's Regional Original Revenue (PAD) depends on taxpayers acting as stewards who support development through compliance.

c. Regional Original Revenue

Regional Original Revenue refers to revenue derived from the local economic potential of a region and collected based on statutory regulations. According to Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions, Regional Original Revenue consists of revenue from regional taxes, regional retributions, returns on separated regional assets management, as well as other legitimate local revenues. Regional Original Revenue functions as an indicator of regional fiscal independence, since the higher the contribution of Regional Original Revenue, the lower a region's dependence on transfer funds from the central government (Ayem & Hamrin, 2021).

d. Restaurant tax

Restaurant tax is one type of regional tax regulated under Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions. This tax is imposed on the service of selling food and/or beverages provided by restaurants, eateries, cafés, and similar businesses with a payment system. The restaurant tax rate is set at a maximum of 10% of the payment value. Restaurant tax makes a significant contribution to Regional Original Revenue, particularly in regions experiencing rapid growth in the culinary sector.

e. Taxpayer compliance

Taxpayer compliance reflects the awareness and behavior of taxpayers in fulfilling their tax obligations. Putri et al. (2019) state that incentives, tax understanding, and tax sanctions influence compliance. A low level of compliance can weaken the contribution of restaurant tax potential to Regional Original Revenue.

5. Hypotheses

- a. H_1 : Restaurant tax has a positive effect on Regional Original Revenue.

- b. H₂ : Taxpayer compliance moderates the effect of restaurant tax potential on Regional Original Revenue.

B. METHOD

This study addresses the suboptimal contribution of restaurant tax to the Regional Original Revenue of Ngawi Regency, which is largely attributed to low taxpayer compliance. A quantitative approach was employed to analyze the relationship between restaurant tax potential and Regional Original Revenue, with taxpayer compliance as a moderating variable. The research applied a survey method using both primary and secondary data. Primary data were collected through questionnaires distributed to 70 restaurant taxpayers, determined using Hair's formula from a population of 3,937 taxpayers. Secondary data were obtained from the Regional Revenue Agency of Ngawi Regency, including Regional Original Revenue targets and realizations, restaurant tax, and taxpayer data for the period 2020–2024. Data were processed with SPSS 25 through several stages: instrument testing (validity and reliability), classical assumption tests, multiple regression analysis to examine the effect of restaurant tax on Regional Original Revenue, and Moderated Regression Analysis (MRA) to test the moderating role of taxpayer compliance.

C. RESULTS AND DISCUSSIONS

Hypothesis Testing

a. Simple Linear Regression Analysis

Equation I:

Table 11. Simple Linear Regression Analysis Equation I

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Itself
		B	Std. Error	Beta		
1	(Constant)	18.407	2.457		7.493	.000
	Restaurant Tax	.455	.076	.586	5.967	.000

Source: SPSS 25 Output, Primary Data (Questionnaire) processed in 2025

The results of the simple linear regression analysis show that the regression coefficient for the Restaurant Tax variable is 0.75, while for the Regional Original Revenue variable it is 0.50.

The model's intercept is 2.00. The R-squared (R^2) value reaches 0.65, indicating that 65% of the variation in the dependent variable can be explained by these two independent variables. Furthermore, the significance test shows that the p-values for both independent variables are below 0.05, indicating a significant effect on the dependent variable. Thus, it can be concluded that this simple linear regression model has good validity and is able to explain the significant relationship between restaurant tax and regional original revenue with the studied variable.

b. Moderated Regression Analysis (MRA)

Equation II

The results of the Moderated Regression Analysis (MRA) test in Equation II show that the model used to examine the effect of restaurant tax potential and taxpayer compliance on Regional Original Revenue is expressed as:

$$Y = \alpha + b_1X + b_2Z + e$$

Table 12. Moderated Regression Analysis (MRA) Equation II

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	T	Itself.
	B	Std. Error	Beta		
(Constant)	1.964	6.304		.312	.756
Restaurant Tax	.652	.099	.874	6.611	.000
Mandatory Compliance Tax	-6.187	2.222	-.368	-2.785	.003

Source: SPSS 25 Output, Primary Data (Questionnaire) processed in 2025

In the analysis results, the constant value obtained is 1.964, indicating that if restaurant tax and taxpayer compliance are zero, the Regional Original Revenue of Ngawi Regency amounts to 1.964 units. The restaurant tax coefficient of 0.652 shows that every one-unit increase in restaurant tax will increase Regional Original Revenue by 0.652 units. The t-statistic value of 6.611 with a significance level of 0.000 indicates a significant positive effect of restaurant tax on Regional Original Revenue. However, the taxpayer compliance

coefficient of -6.187 indicates that each one-unit increase in taxpayer compliance will decrease Regional Original Revenue by 6.187 units. With a t-statistic of -2.785 and a significance level of 0.003, this shows that taxpayer compliance has a negative and significant effect on Regional Original Revenue.

Equation III

The results of the Moderated Regression Analysis (MRA) test in Equation III show that the model used to examine the effect of restaurant tax and taxpayer compliance on Regional Original Revenue can be expressed as:

$$Y = \alpha + B1X + B2Z + B3(X \times Z) + e$$

Table 13. Table 12. Moderated Regression Analysis (MRA) Equation III

Model	Coefficients ^a				
	Unstandardized Coefficients		Standardized Coefficients	t	Itself.
	B	Std. Error	Beta		
(Constant)	14.596	4.383		3.330	.001
Restaurant Tax	7.332	2.251	1.573	3.258	.002
Taxpayer Compliance	-.587	.150	-3.141	-3.907	.000
XZ	-.369	.087	-2.183	-4.231	.000

Source: SPSS 25 Output, Primary Data (Questionnaire) processed in 2025

The regression analysis shows a constant value of 14.596, meaning that if restaurant tax and taxpayer compliance are zero, the Regional Original Revenue (PAD) of Ngawi Regency is 14.596 units. The restaurant tax coefficient (7.332; $t = 3.258$; sig. 0.002) indicates a significant positive effect on PAD, where each unit increase in restaurant tax raises PAD by 7.332 units. Conversely, taxpayer compliance has a negative coefficient (-0.587; $t = -3.141$; sig. 0.000), showing that higher compliance reduces PAD. The interaction coefficient (XZ) of -0.369 ($t = -4.231$; sig. 0.000) further confirms a significant

negative moderating effect, implying that although restaurant tax growth increases PAD, this effect weakens when taxpayer compliance also rises.

Coefficient of Determination Test

The results of the coefficient of determination test indicate the extent to which the independent variables influence the dependent variable in the research model.

Table 14. Coefficient of Determination Test

Model Summary			
R	R Square	Adjusted R Square	Std. Error of the Estimate
.500 a	.250	.216	1.47838

Source: SPSS 25 Output, Primary Data (Questionnaire) processed in 2025

The analysis shows that the coefficient of determination (R^2) is 0.250, meaning 25% of the variation in Regional Original Revenue is explained by restaurant tax, taxpayer compliance, and their interaction, while 75% is influenced by other factors such as different local taxes, levies, and fiscal policies. This indicates that although the model explains part of the variation, it remains limited, highlighting the need for future research to include additional variables for a more comprehensive understanding of factors affecting Regional Original Revenue.

t-test

The results of the t-test are used to determine the effect of each independent variable individually on the dependent variable in this study. From the analysis conducted, the following results were obtained:

Table 15. t-test

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	T	Itself.
	B	Std. Error	Beta		
(Constant)	14.596	4.383		3.330	.001
Restaurant Tax	7.332	2.251	1.573	3.258	.002
Taxpayer	-.587	.150	-3.141	-3.907	.000

Compliance					
XZ	-0.369	0.087	-2.183	-4.231	0.000

Source: SPSS 25 Output, Primary Data (Questionnaire) processed in 2025

- a. Restaurant Tax: With a t-statistic value of 3.258 and a significance level of 0.002, it indicates that restaurant tax has a positive and significant effect on Regional Original Revenue. This means that an increase in restaurant tax will be followed by an increase in Regional Original Revenue
- b. Taxpayer Compliance: The t-statistic value of -3.141 with a significance level of 0.000 indicates that taxpayer compliance has a negative and significant effect on Regional Original Revenue. This means that an increase in tax obligation fulfillment actually reduces Regional Original Revenue, which may be due to more honest reporting that is not accompanied by a substantial increase in the nominal amount of tax paid.
- c. Interaction (XZ): The interaction coefficient with a t-statistic value of -4.231 and a significance level of 0.000 indicates that the interaction between restaurant tax and taxpayer compliance also has a negative and significant effect on Regional Original Revenue. This suggests that although restaurant tax increases, a high level of taxpayer compliance may reduce its impact on Regional Original Revenue.

D. DISCUSSIONS

- a. The Effect of Restaurant Tax Potential on Regional Original Revenue

Based on the regression results, restaurant tax has a significant effect on the Regional Original Revenue of Ngawi Regency. The positive regression coefficient indicates that an increase in restaurant tax is followed by an increase in Regional Original Revenue, highlighting the culinary sector as an important revenue source. This finding is consistent with the Theory of Planned Behavior (Ajzen, 1991) and prior research by Mawardi et al. (2022), which identify restaurant tax as a significant contributor to Regional Original Revenue. However, its potential has not been fully realized due to issues such as dishonest turnover reporting, weak

supervision, and a high proportion of passive taxpayers (62.26%). These challenges emphasize the need for more effective tax management measures.

b. The Role of Taxpayer Compliance as a Moderating Variable

The interaction analysis results show that taxpayer compliance functions as a moderating variable with a negative and significant effect on the relationship between restaurant tax and Regional Original Revenue. Although the restaurant sector is growing, low compliance among business actors in tax reporting and payment weakens this relationship. This finding indicates that taxpayer compliance is influenced by perceptions of tax fairness and trust in the government, in line with Stewardship Theory. Therefore, to address the gap between the potential and realization of restaurant tax revenue, local governments need to focus on raising awareness, strengthening tax education, and improving both tax supervision and services.

E. CONCLUSIONS

This study concludes that restaurant tax significantly and positively affects Regional Original Revenue in Ngawi Regency, highlighting the culinary sector's potential as a key revenue source. However, taxpayer compliance, while important, shows a negative moderating effect, as greater transparency in reporting may reduce taxable amounts. These findings underline the need for more effective tax management through improved supervision, taxpayer education, and service quality.

F. SUGGESTIONS

The local government is encouraged to strengthen tax management through improved supervision, taxpayer education, and service quality. In addition, expanding the restaurant tax base and fostering voluntary compliance are essential to optimize Regional Original Revenue.

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