



## The Potential of Restaurant Taxes to Increase Sumenep Regency's Original Revenue in 2019-2022

Wahyu Rochana<sup>1</sup>, Totok Mardianto<sup>2</sup>

<sup>1,2</sup>Fakultas Ekonomi dan Bisnis Universitas Teknologi Surabaya

### ARTICLE INFO

#### Keywords:

Restaurant Tax, Increased Local Revenue.

### ABSTRACT

The Study on the Potential of Restaurant Taxes for Increasing Local Revenue in Sumenep Regency 2019-2022, aims to find out the potential for Restaurant Tax and make an estimate of the potential growth of Restaurant Tax to increase Local Revenue in SUMENEP Regency from 2019 to 2022. The Specific targets to be achieved in this research are: 1. It is necessary to analyze the potential of local taxes to increase local revenue for the next 4 years in Sumenep Regency. 2. The need to optimize the potential Restaurant Tax to Increase Local Revenue for the next 4 years in Sumenep Regency. The method is carried out on the basis of documentary research and direct observation carried out on the research object, with several stages, as follows: The first stage is to analyze the growth rates of each type of local tax and developments during the 2015-2018 period. The second stage is to analyze the growth rate of restaurant tax types and developments during the 2015-2018 period. The third stage of this research activity is to analyze the contribution of each type of local tax that will have an effect on the total local tax revenue. The Fourth stage is to analyze the restaurant tax contribution. The fifth stage is to make projections. potential of Sumenep Regency Restaurant Tax during the 2019-2022 period. The analysis of the results of the Study on the Potential of Restaurant Taxes to increase Local Revenue of Sumenep Regency generally, as follows: Hotel tax growth rate is the biggest one (86.07%), the second biggest is restaurant tax (45.33%) and the smallest is Land and Building Tax. The second analysis is the growth rate of restaurant tax from 2014 to 2018 has fluctuated where the highest growth occurred in 2015, which was 78.91%, then the lowest growth in restaurant tax was 21.39% which occurred in 2016. The contribution of restaurant taxes to regional taxes and local revenue of Sumenep Regency from 2014 to 2018 has fluctuated where the largest contribution occurred in 2017, 19.22%. Analysis of the condition of the average types of taxes based on overlay analysis (growth and contribution to PAD), during the past 5 years are: There are 3 types of taxes in the prime classification, namely Hotel Tax, Restaurant Tax, Street Lighting Tax. There are 3 types of tax with the Developing classification, namely BPHTB tax, mineral tax and advertisement tax.

#### E-mail:

[rochanawahyu@gmail.com](mailto:rochanawahyu@gmail.com)  
[totokk.2015@gmail.com](mailto:totokk.2015@gmail.com)

Copyright © 2020 Enrichment : Journal of Management.  
 All rights reserved.

### 1. Introduction

The Indonesian government, both at the central level up to the provincial level up to the district / city level, in the era of globalization or Millennium 4.0, is currently required to meet performance with national and international standards. The government's performance is generally seen from the success of development throughout the Unitary State of the Republic of Indonesia. Government performance can be measured from several indicators of the success of development performance such as a reduction in the unemployment rate, a decrease in the mortality rate, an increase in employment opportunities, employment, increase in regional original income (PAD), gross regional domestic product, per capita income, public savings, consumption. society, the rate of economic growth, the level of investment, local revenue,

The management of regional government from the province to the district / city level is regulated based on Law No.22 of 1999 as revised by Law No.32 of 2004 concerning Regional Government which is better known as Regional Autonomy (Otda). become the basis for the management of the province to the district. This is also faced by the Madura region, namely at the district level.

The demand for an increase in PAD is getting bigger along with the greater autonomy given to each region which is accompanied by a large-scale transfer of human resources, equipment, financing and investment from the central government to the regions.

Original Regional Revenue can be obtained from sources of regional revenue that are very potential to be optimized, especially those from Regional Taxes and Regional Retributions. The two main elements of regional revenue are of great concern to the government with regional taxation policies in accordance with Law no. 28 of 2009 concerning Regional Taxes and Regional Levies to increase local revenue, which is an amendment to Law no. 34 of 2000 concerning Regional Taxes and Regional Levies to increase local revenue.

Local government needs a comprehensive picture and is accompanied by analysis and study of the dynamics of Regional Original Income (PAD) based on historical data which will be the basis for increasing the potential for Regional Original Income (PAD) in the following year. The potential for local tax revenue, particularly restaurant tax, is one of the potential taxes to be studied further so that it can be used as a basis for increasing local revenue or PAD.

During the last five years, the development of restaurants or culinary sellers in Indonesia and in the regions in general has experienced an increasing trend in the number of places of business as well as the types of culinary varieties, domestic and international.



# Enrichment: Journal of Management

journal homepage: [www.enrichment.iocspublisher.org](http://www.enrichment.iocspublisher.org)



The results of the Sumenep Regency Regional Tax Potential Survey for 4 years starting from 2015-2018, show that the growth in Restaurant Tax of 110.24% or an average of 27.56% is the largest growth in Regional Taxes, with an average contribution of 6% to Local Taxes. per year. (Study on Regional Tax Potential, BPPKAD Sumenep Regency, 2017).

Data from the BPKAD of Sumenep Regency, regarding the Growth of Restaurants in Sumenep Regency until 2016, shows an average increase of more than 27% each year, it has the potential to be further increased for an increase in Sumenep Regency Original Revenue in the coming year.

Based on these data, the Regency Government is looking forward to the optimization of the Restaurant Tax Potential in the coming year.

The problem faced by the Government of Sumenep Regency is the lack of optimization of Restaurant Tax, which is currently not optimally enforced in Sumenep Regency. The government also hopes that the growth in the number of restaurants will accelerate in line with the increase in Restaurant Tax growth in the coming year.

The next study on the potential for restaurant tax is needed to make plans to increase local revenue (PAD) which will be the basis for increasing the potential for PAD in the sub-districts, and needs special attention from the district government. Another contribution from the Restaurant Tax Potential Study to increase local revenue is that it can become a reference basis or model in the implementation of activities for increasing PAD that are and will be implemented.

## 2. Literature review

### 2.1 Definition of Study and Analysis.

A research will be carried out with various activities starting from pre-research activities, implementation, data processing, data analysis to further research development. Various data and empirical data information obtained during pre-research to post-research, then must be able to provide answers to the problems studied, using measurement standards and analytical methods that are appropriate and in accordance with the research objectives.

Various definitions of research, surveys, analyzes and further studies can be limited by the following related references:

#### a) *Definition of Analysis and Study:*

The definition of analysis according to Wiradi (2009: 134) Analysis is an activity that contains a number of activities, such as parsing, differentiating, sorting something to be reclassified according to criteria, then looking for the connection and interpreting its meaning."

Meanwhile, Susilo Rahardjo & Gudnanto (2011: 250) provides the definition of analysis as follows: "Analysis is an activity of thinking to describe a whole into components so that we can recognize the signs of the components of the relationship with each other and their respective functions in an integrated whole".

#### b) *Definition of Study:*

Several experts have defined the definition of the study as follows:

Bimo Walgito (2010: 92) states that the definition of study is: "The study is the result of a series of related or ongoing activities that have gone through an accurate and integrated data collection and analysis process."

The Big Indonesian Dictionary (KBBI) includes the meaning of the word "study" which is: "Describing a subject on its parts and examining the parts themselves and the relationship between the sections to obtain a precise meaning and overall understanding."

While HB Yasin (1998) defines: Study is the result of a process or an attempt to analyze, examine a work based on data collection or matters related to certain needs.

Some of the definitions of analysis and study above can be concluded that the study is a result of scientific work produced based on a series of analytical processes, namely in the form of thinking activities to describe a collection of facts / data that are components, so that they can compile the relationship between components and their respective functions. each in an ongoing and integrated manner, with the aim of gaining in-depth and systematic understanding.

### 2.2 Locally-generated revenue.

Locally-generated revenue, or better known by its abbreviation: PAD, is "revenue obtained by regions which is collected based on Regional Regulations in accordance with statutory regulations" (Article 1 number 18 Law Number 33 Year 2004 concerning Financial Balance between the Central Government and Regional Governments).

Regional Original Income (PAD) is the definition of a source of regional income in a narrow sense. Original Regional Revenue is revenue obtained by a region from sources within its own territory which is collected based on regional regulations in accordance with the applicable Prevailing Laws. Original Regional Revenue can be in the form of local taxes and levies, segregated share of regional asset management profits and other legitimate regional revenue.

The definition of Regional Original Revenue has been regulated in Law Number 25 of 1999 concerning the balance of Central and Regional Finances, according to Abdul Halim is: "The definition of Regional Original Income (PAD) is all regional revenue originating from regional economic sources." (2004: 64).

According to Djamu Kertabudi, the definition of Regional Original Revenue is "Definition of Regional Original Revenue (PAD) is revenue obtained by a region through sources from its own territory which is collected based on law." (2007: 2)

The two definitions can be concluded that the definition of Regional Original Revenue is all regional revenue originating from economic sources in the region itself which is collected based on the laws in force in Indonesia.

Regional Original Income (PAD) is the definition of a source of regional income in a narrow sense. Original Regional Revenue is revenue obtained by a region from sources within its own territory which is collected based on regional regulations in accordance with the applicable Invitation Law. Original Regional Revenue can be in the form of local taxes and levies, a segregated share of regional asset management profits and other legitimate regional revenue.



# Enrichment: Journal of Management

journal homepage: [www.enrichment.iocspublisher.org](http://www.enrichment.iocspublisher.org)



## 2.3 Local tax.

### a) Definition of Local Tax

One type of Regional Original Income is generally categorized based on the grouping of various revenue sources generated by the district government.

The definition of local tax according to the Law of the Republic of Indonesia Number 28 of 2009 is as follows:

*"Regional taxes are mandatory contributions to the regions owed by private persons or entities that are compelling under the law, without receiving direct compensation and used for regional needs for the greatest prosperity of the community."* (2009; 28)

The definition of Regional Tax can be interpreted that local taxes are individual or corporate contributions that are collected in a coercive manner in accordance with the provisions of law and are used by the government to build and finance regional households to increase the prosperity of the community.

### b) Characteristics of Local Taxes

The characteristics of local taxes according to Djamu Kertabudi (2007: 18), are as follows:

- 1) *Regional taxes can be collected economically, meaning that the ratio between tax revenues must be greater than the cost of collection.*
- 2) *Relatively stable, meaning that tax revenue does not fluctuate too much, sometimes increases drastically, and sometimes decreases sharply.*
- 3) *The tax base must be a combination of the principle of benefit and the ability to pay.*

The conclusion of the characteristics mentioned above is that local taxes are economically collectible, relatively stable with tax revenues, do not fluctuate too much, sometimes increase drastically and sometimes decline sharply, with the tax base being a combination of the principle of profit and the ability to pay.

## 2.4 Restaurant tax

### a) Local Tax Elements

Regional Taxes according to Law of the Republic of Indonesia Number 28 of 2009 which is the latest amendment regarding Regional Taxes and Regional Levies, is divided into two regional taxes, namely:

- 1) Provincial taxes include 5 (five) types of taxes, namely; Motorized Vehicle Tax, Motor Vehicle Title Fee, Fuel Tax, Surface Water Tax, and Cigarette Tax.
- 2) Regency or City Tax includes 11 types of taxes, namely; Hotel Tax, Restaurant Tax, Entertainment Tax, Advertising Tax, Street Lighting Tax, Non-Metallic Mineral and Rock Tax, Parking Tax, Ground Water Tax, Swallow's Nest Tax, Rural and Urban Land and Building Tax, and Land and Land Acquisition Tax. Building.

### b) Restaurant tax

**Definition** Restaurant tax is as follows:

*Restaurant tax is a tax on restaurant services. A restaurant is a place to eat food and / or drinks that are provided free of charge, not including the use of sports facilities.*

A restaurant is a facility for providing food and / or drinks for free, such as: restaurants, cafes, canteens, stalls, bars, including catering services. Restaurant tax is a tax that is collected from a buyer for restaurant services provided by the restaurant concerned, and the restaurant or agency has an obligation to pay the tax to the local government.

The object of restaurant tax is the service provided by the restaurant. Services provided by restaurants: sales services for food and beverages that are consumed by buyers, can be consumed at service places or in other places as well as catering services. Not subject to tax:

- 1) Services provided by restaurants whose sales value does not exceed the limit set by the local government per month.
- 2) Services provided by a restaurant or restaurant whose management is the same as the hotel.

Tax Period is a period of time equal to 1 (one) calendar month or one full month.

Determination of a self-paid tax collection system or based on the determination of the Mayor or Regent which is further regulated by a Mayor or Regent Regulation in accordance with statutory regulations. Therefore, every taxpayer who fulfills his obligations by paying himself is required to report the tax payable using SPTPD (Regional Tax Return).

### c) Potential of Restaurant Tax to Increase PAD

The definition of potential according to the Big Indonesian Dictionary (Depdikbud; 1995; 628) is an ability that has the possibility to be developed which means that the ability is developed. Potential in this case means the ability to be developed.

The definition of potential restaurant tax according to Wikipedia is a series of processes carried out based on the findings of field data collection related to the number and frequency of objects or types of restaurant taxes, which have the possibility to be developed. Expressed in rupiah units.

Original Regional Revenue, or better known by its abbreviation: PAD, is "revenue obtained by the region which is collected based on Regional Regulations in accordance with statutory regulations" (Article 1 number 18 of Law Number 33 Year 2004 concerning Financial Balance between the Central Government and Regional government).

The Potential of Restaurant Taxes for Increasing Local Own Revenue (PAD), is a concept of increasing the potential for taxation, especially Restaurant Tax, which is one of the sources of Regional Original Income, and has the potential or ability to be developed to increase local revenue (PAD) and finance local government activities. .

## 2.5 conceptual framework

### a) Research Flow:

The research flow chart based on the analysis method above, can be seen in the fishbone diagram (fishbonediagram) Figure 1, as follows:



**Fig 1.** Research Flowchart (Fishbone Diagram)

Caption :

The Study on the Potential of Restaurant Taxes for Increasing Local Revenue in Sumenep Regency -2019-2022, will be carried out based on the following stages:

- a) **Stage 1** : The initial stage of this research will be carried out by the documentation method by collecting primary data obtained from existing documents or stored records, whether in the form of transcript notes, books, newspapers, reports and so on, in the form of Growth Data Regional Taxes in SUMENEP Regency during the period 2015 to 2018.
- b) **Stage 2** : Based on the analysis of the Regional Tax Growth data for the period 2015 to 2018, an analysis of the Restaurant Tax growth data will be carried out in the same period with the Restaurant Tax Growth formula.
- c) **Stage 3** : After analyzing the Restaurant Tax Growth data for the period 2015-2018 in Sumenep Regency, it was continued with stage 3 of this research, namely conducting an Analysis of the Contribution of Restaurant Tax to Local Taxes in increasing Regional Original Income in SUMENEP Regency for the period 2015 to 2018, with the formula for calculating the contribution each type of local tax.
- d) **Stage 4** : Stage 4 of this research is the Classification and Potential Analysis of Restaurant Tax Types (Overlay) in SUMENEP Regency for the period 2015 to 2018.
- e) The identification of Restaurant Tax in Sumenep Regency is done by using a matrix formula based on an overlay analysis tool. The calculation of this overlay analysis uses the average restaurant tax growth per year for 4 years, namely from the 2015 fiscal year to 2018 fiscal year. The results of this calculation will then be analyzed with the contribution of these types of taxes, in 4 classifications, namely: Prima, Potential, Developing Classifications. or Retarded.
- f) **Stage 5** : The activity carried out at this stage is the Restaurant Tax Projection Analysis in Sumenep Regency which has the potential to increase Regional Original Income (PAD) from 2019 to 2022.
- g) The calculation of the estimation or projection is carried out using the Annuity Technique Formula and then the average growth rate is estimated using the general formula for the annuity technique.
- h) The analysis produced in Stage 5 is the final result of this study, namely the projection of Restaurant Tax which has the potential to increase Regional Original Income (PAD) in Sumenep Regency from 2019 to 2022.

### 3. RESEARCH METHODS

#### 3.1 Research sites

The research location which is the object of this study is in the Sumenep Regency area which has 27 sub-districts or includes 18 sub-districts in land areas and 9 sub-districts in the archipelago area of Sumenep Regency. In the past five years, there has been a tendency for an increase in the number of restaurant businesses accompanied by an increase in the number of residents and customers in restaurants.

#### 3.2 Types and Sources of Data

Sources of data in this study are Sumenep Regency Regional Tax Growth Data from the Regional Revenue, Financial and Asset Management Agency (BPPKAD) of Sumenep Regency as primary data and various other supporting data as secondary data. Other supporting data used in this research is the results of the 2017 Sumenep Regency Regional Tax Potential Study.



# Enrichment: Journal of Management

journal homepage: [www.enrichment.iocspublisher.org](http://www.enrichment.iocspublisher.org)



## a) Primary data

Direct data, namely the 2015 to 2018 Regional Tax database from agencies, observations, interviews and questionnaires to related parties.

## b) Secondary data comes from

- 1) Study on the Potential of Regional Taxes in Sumenep Regency in 2017.
- 2) Government regulations, laws, literature, publications, references
- 3) related to this study, in the form of observations, interviews and questionnaires to parties related to the BPPKAD of Sumenep Regency, as well as
- 4) Based on the survey team's knowledge, competence, conceptions and perceptions.

This study will focus on applicative analysis, problem solving and practical solutions, which can then be used to develop strategies, activities and theories for similar studies.

## 3.3 Data collection technique

Data collection techniques in this study are documentation techniques and field research conducted to obtain supporting information or supporting data needed. The techniques used by the author to obtain these data include:

### a) Documentary Research

The documentation method is a collection of files containing data on matters in the form of notes, transcripts, books, newspapers, magazines, inscriptions, minutes, agendas, reports and so on. documentation method can be interpreted as a way of collecting data obtained from existing documents or stored records, whether in the form of transcript notes, books, newspapers, reports and so on.

### b) Field Work Research

Namely data collection by conducting direct investigations into the field or on the object under study. In this case the writer uses three ways, namely:

- 1) Observation  
Namely, the data collection technique was carried out by carrying out direct observations on the research object, namely BPPKAD Sumenep Regency.  
Observation / Observation : Observation, namely the process of recording the behavior patterns of subjects (people), objects (objects) or systematic events without any questions or communication with other individuals.
- 2) Questionnaire  
The data collection technique is done by asking several kinds of questions logically related to the research problem to related parties, which will be used as supporting data for data analysis, so as to produce a final conclusion for this study.
- 3) Interview: Interview, namely data collection techniques conducted by direct interviews with related parties in the implementation of this research.
- 4) Documentation  
Data collection techniques are carried out from available documents, both in the form of archives, decisions and other documents related to the problem to be studied.

## 4. Research Results and Discussion

The results of research that have been carried out with data analysis techniques, based on the type of data source used, are Micro Economic Analysis as follows:

### 4.1 Analysis of Local Tax Growth in SUMENEP Regency for the period 2014 to 2018.

The Government of Sumenep Regency to date manages nine types of regional taxes, namely; hotel tax, restaurant tax, entertainment tax, advertisement tax, street lighting tax, groundwater tax, non-metal mineral and rock tax, land and building acquisition tax, and land and building tax. The various types of taxes above can be used as an indicator of the growth rate of regional income in Sumenep Regency which is influenced by each type of tax, this can be seen in Table 1 and Figure 1 below:

**Table 1.**

Average Growth in Tax Revenues based on Types of Regional Taxes in Sumenep Regency, 2014-2018 (in%)

No.	Type of Tax Area	Fiscal year (%)						Average
		2013	2014	2015	2016	2017	2018	
1	Hotel Tax	-	381.46	6.94	9.23	17.09	15.64	86.07
2	Restaurant tax	-	22.24	78.91	21.39	53.00	51.11	45.33
3	Entertainment Tax	-	1.29	(3.33)	7.65	2.50	12.75	4.17
4	Advertisement tax	-	68.95	9.47	(1.88)	9.60	13.98	20.02
5	Street Lighting Tax	-	8.95	16.52	6.13	9.30	13.67	10.91
6	Groundwater Tax	-	-	35.45	(5.02)	28.90	34.06	23.35
7	Mineral Tax	-	139.63	(7.40)	(26.19)	9.20	13.57	25.76
8	Land Duty Tax	-	(12.79)	33.49	20.93	34.50	39.88	23.20
9	Property taxes	-	-	-	-	(6.60)	(2.86)	(4.73)

Based on Table 1 and Figure 1, it can be seen that each type of regional tax in Sumenep Regency has experienced very varied growth. The growth of each local tax from the six years of observation from 2014 to 2018 with an average value ranging from the largest to the smallest are; Hotel tax (86.07%), Restaurant tax (45.33%), Mineral tax (25.76%) Land and building acquisition tax (23.20%), ground water tax (23.35%), non-metal minerals and rocks tax (25.76%), advertisement tax (20.02%), street lighting tax (10.91%), entertainment tax 4.17% and land and building tax there was a decline in growth of (-4.73%).



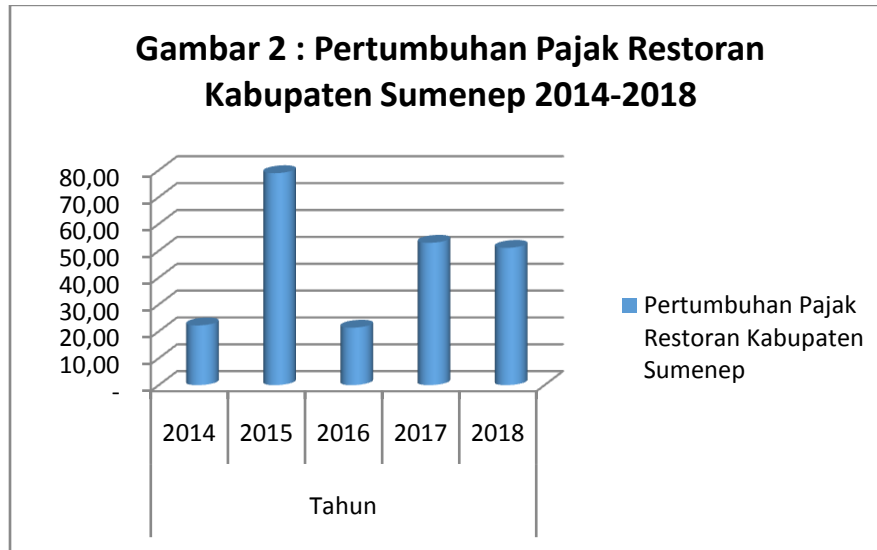
#### 4.2 Analysis of Restaurant Tax Growth in SUMENEP Regency for the period 2014 to 2018.

The results of the calculation of the growth rate for restaurant tax in Sumenep Regency are shown in the table:

**Table 2.**

Restaurant Tax Growth Average Sumenep Regency, 2013-2018 (in%)

No.	Year	Tax Realization (Rp.)	Growth
1	2013	755,459,573	
2	2014	923,467,748	22.24
3	2015	1,652,191,676	78.91
4	2016	2,005,652,358	21.39
5	2017	3,068,648,108	53.00
6	2018	4,637,068,252	51.11



**Fig 2.** Restaurant Tax Growth

Based on Table 2 and Figure 2, it can be seen that the growth rate of restaurant tax from 2014 to 2018 has fluctuated where the highest growth occurred in 2015, which was 78.91%, then the lowest growth in restaurant tax was 21.39% which occurred in 2016.

#### 4.3 Analysis of the Contribution of Restaurant Tax to Local Taxes in increasing Regional Original Income in SUMENEP Regency for the period 2014 to 2018.

**Table 3.**

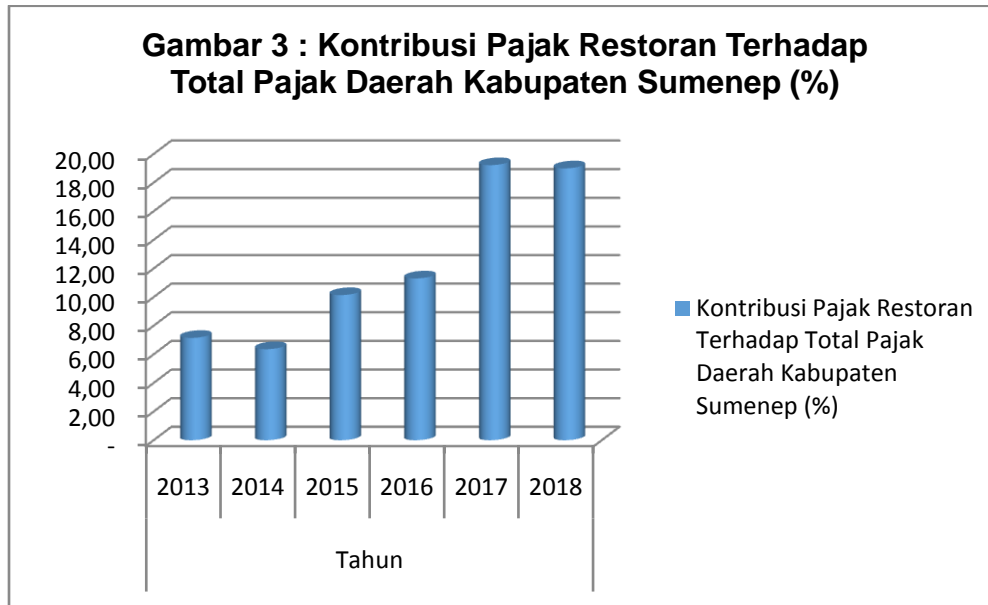
Average Contribution of Regional Taxes to Total Regional Taxes of Sumenep Regency, 2014-2018 (in%).

No.	Year	Tax Realization (Rp.)	Total Local Tax (Rp.)	Contribution
1	2013	755,459,573	10,564,664,181	7.15
2	2014	923,467,748	14,513,053,555	6.36
3	2015	1,652,191,676	16,288,376,559	10.14
4	2016	2,005,652,358	17,736,010,382	11.31
5	2017	3,068,648,108	20,692,587,490	19.22
6	2018	4,637,068,252	24,404,211,607	19.00
<b>amount</b>		<b>5,336,771,355</b>	<b>59,102,104,677</b>	<b>73.19</b>



# Enrichment: Journal of Management

journal homepage: [www.enrichment.iocspublisher.org](http://www.enrichment.iocspublisher.org)



**Fig 3.** Restaurant Tax Contribution

The contribution of restaurant tax to regional taxes and local revenue of Sumenep Regency from 2013 to 2018 has fluctuated where the largest contribution occurred in 2017, namely 19.22%. The lowest contribution of restaurant tax to local taxes was 6.36 in 2014. Overall It can be explained that the average contribution of restaurant taxes to local taxes experienced the highest growth in 2017, or indicates that the development of contributions has the potential to be developed.

#### 4.4 Analysis of Classification and Potential Types of Restaurant Tax (Overlay) in SUMENEP Regency for the period 2014 to 2018.

The identification of Restaurant Tax in Sumenep Regency is done by using a matrix formula based on an overlay analysis tool. The calculation of this overlay analysis uses the average growth of Restaurant tax per year for 5 years, from the 2014 fiscal year to the 2018 budget year.

Overlay analysis is meant to see the description of potential types of regional tax activities based on growth criteria and contribution criteria. Furthermore, it is used to determine the types of regional taxes that have the potential to be increased, based on the identification or classification of conditions and the amount and development of each type of Regional Original Income (PAD).

**Table 2.**  
Classification of Types of Regional Taxes in Sumenep Regency, 2014-2018

No.	Type of Tax Area	Fiscal year (%)				
		2014	2015	2016	2017	2018
1	Hotel Tax	Prima	Prima	Prima	Prima	Prima
2	Restaurant tax	Prima	Prima	Prima	Prima	Prima
3	Entertainment Tax	Developing	Backward	Developing	Backward	Potential
4	Advertisement tax	Developing	Developing	Developing	Developing	Developing
5	Street Lighting Tax	Prima	Prima	Prima	Prima	Prima
6	Groundwater Tax	-	Backward	Backward	Backward	Backward
7	Mineral Tax	Developing	Potential	Developing	Potential	Potential
8	Land Duty Tax	Potential	Developing	Potential	Developing	Developing
9	Property taxes	-	-	-	Potential	Potential

**Table 5**  
Classification of Types of Regional Taxes in Sumenep Regency, 2014-2018

Contribution Growth	Classification of Types of Regional Taxes in Sumenep Regency, 2014-2018	
	$wXi \geq 1$ (high)	$wXi < 1$ (low)
$gXi \geq 1$ (high)	<b>Prima:</b> Hotel Tax Restaurant tax - Street Lighting Tax	<b>Develop:</b> - BPHTB - Mineral Tax - Advertisement tax
$gXi < 1$ (low)	<b>Potential:</b> - property tax - Entertainment Tax	<b>Retarded:</b> - Groundwater Tax



# Enrichment: Journal of Management

journal homepage: [www.enrichment.iocspublisher.org](http://www.enrichment.iocspublisher.org)



Based on Figure 4, it can be seen that the condition of the average types of taxes based on the overlay analysis (growth and contribution to PAD), it can be analyzed that during the past 5 years, in general the condition of Sumenep Regional Tax is in a Developing condition, with the indicators:

- There are 3 types of taxes in prime classification, namely Hotel Tax, Restaurant Tax, Street Lighting Tax.
- There are 3 types of taxes with the Developing classification, namely BPHTB tax, mineral tax and advertisement tax.
- There are 2 conditions with Potential Classifications, namely: Land and Building Tax and Entertainment Tax.
- There is 1 type of tax with a backward classification, namely Groundwater Tax.

The tax classification that is included in the largest Prima category is Street Lighting, followed by Hotel Tax in the second classification, and Restaurant Tax in the third classification.

Tax classifications that are included in the Developing category are Tax on Acquisition of Rights on Land and Buildings, Ground Water Tax, Mineral Tax, Advertising Tax and Entertainment Tax. Meanwhile, taxes in a potential position are Land and Building Tax and Entertainment Tax, with a contribution of more than 1% but the growth rate is still below 1%. The most neglected tax classification is Groundwater Tax with low growth and contribution.

The largest tax potential that can be developed under the average regional tax condition of Sumenep Regency is Restaurant Tax, with the growth of the third Prima classification, which means that growth is needed in the future.

#### 4.5 Analysis of Restaurant Tax Projection in Sumenep Regency which has the potential to increase Regional Original Income (PAD) from 2019 to 2022.

Calculation of Estimates or Projection with Annuity Techniques In general, the equation of estimation or projection using the annuity technique, with the following results:

**Table 6**

Calculation of estimates or projections with annuity techniques

No.	Estimated Years	Tax Estimates
1	2019	9,853,770,035
2	2020	16,751,409,059
3	2021	28,477,395,401
4	2022	48,411,572,181

## 5. Conclusions and suggestions

### 5.1 Conclusion

Based on the analysis of the results of the Study on the Potential of Restaurant Taxes to increase Local Own Revenue in the Regency in general, are as follows:

- The biggest growth of each local tax for the period 2014 to 2018 is; Hotel tax (86.07%), the second restaurant tax (45.33%) and the smallest is Land and Building Tax.
- Analysis The growth rate of restaurant tax from 2014 to 2018 has fluctuated where the highest growth occurred in 2015, which was 78.91%, then the lowest growth in restaurant tax was 21.39% which occurred in 2016.
- The contribution of restaurant taxes to regional taxes and local revenue of Sumenep Regency from 2014 to 2018 has fluctuated where the largest contribution occurred in 2017, amounting to 19.22%.
- Analysis on the condition of the average types of taxes based on overlay analysis (growth and contribution to PAD), during the past 5 years are: There are 3 types of taxes in the prime classification, namely Hotel Tax, Restaurant Tax, Street Lighting Tax. There are 3 types of tax with the Developing classification, namely BPHTB tax, mineral tax and advertisement tax. Tax Conditions with Potential Classifications, namely: Land and Building Tax and Entertainment Tax. And there is 1 type of tax with a backward classification, namely Groundwater Tax.
- This study also displays the Estimation or Projection Calculation with Annuity Techniques in General, from 2019 to 2022.

### 5.2 Suggestion

- Using the results of research or study of local taxes as a reference in the preparation of a regional tax development strategy to increase local revenue.
- Using the Results of Research or Restaurant Tax Studies to Increase Local Revenue in Sumenep Regency 2019-2022, as one of the references in the preparation of a Restaurant Tax Development Strategy, to Increase Local Own Revenue.
- Research plans for the following year: Hotel Tax Study for Increasing PAD in Sumenep Regency 2020-2024.

## 6. References

- Gifis, Steven H., 2016, Seventh Edition, Research Methodology, Baron's Educational Series, Inc. Hauppauge, New York.
- Halim, Abdul, 2019. *Manajemen Keuangan Sektor Publik* - edisi 2 Penerbit: Salemba Empat
- Harahap, M. Yahya, 2014, Edisi II, Metodologi Penelitian dan Evaluasi, Sinar Grafika, Jakarta
- Makalew, Maria Debora, Grace B. Nangoi, and Robert Lambey. "ANALISIS POTENSI DAN EFEKTIVITAS PENERIMAAN PAJAK RESTORAN DI KOTA TOMOHON." GOING CONCERN: JURNAL RISET AKUNTANSI 13.02 (2018).
- MARDIANA, TINA. ANALISIS POTENSI PAJAK RESTORAN DALAM MENINGKATKAN PENERIMAAN PAJAK DAERAH KOTA PALEMBANG. Diss. Universitas Muhammadiyah Palembang, 2017.
- Prasetya, Windy Prana. POTENSI PAJAK HOTEL DAN PAJAK RESTORAN DI KOTA BANDAR LAMPUNG (Studi pada Dinas Pendapatan Daerah Kota Bandar Lampung pada Tahun 2007-2015). Diss. Universitas Lampung, 2016.
- Sahuddin, Sahuddin, Pakri Fahmi, and Syaiful Anwar. "Analisis Potensi Pajak Restoran di Kota Bengkulu." PARETO: Jurnal Ekonomi dan Kebijakan Publik 1.1 (2018): 65-78.





IOCS PUBLISHER

## Enrichment: Journal of Management

journal homepage: [www.enrichment.iocspublisher.org](http://www.enrichment.iocspublisher.org)

- [8] Santoso, Mohamad, Moh Hudi Setyobakti, and M. Munir. "Analisis Potensi Penerimaan Pajak Restoran Dan Kontribusinya Terhadap Pendapatan Asli Daerah Kabupaten Lumajang (Study Kasus Badan Pajak Dan Retribusi Daerah)." *Proceedings Progress Conference*. Vol. 2. No. 1. 2019.
- [9] Unpas, Dekanat FEB. "Kajian Potensi Pajak Restoran Kota Bandung. Dekanat FEB Unpas." (2018).: <http://repository.unpas.ac.id/cgi/users/home?scree...>
- [10] Walgito, Bimo, 2017. *Pengantar Psikologi Umum*. Yogyakarta: Penerbit Andi. Yogyakarta
- [11] Yasin, Muhammad, Slamet Riyadi, and Ibrahim Ingga. "Analisis Pengaruh Struktur Apbd Terhadap Kinerja Keuangan Daerah Dan Pertumbuhan Ekonomi Di Kabupaten Dan Kota Se-Jawa Timur." *Jurnal Ekonomi & Bisnis* (2017): 493-510.
- [12] Yasin, Muhammad, Slamet Riyadi, and Ibrahim Ingga. "Analisis Pengaruh Struktur Apbd Terhadap Kinerja Keuangan Daerah Dan Pertumbuhan Ekonomi Di Kabupaten Dan Kota Se-Jawa Timur." *Jurnal Ekonomi & Bisnis* (2017): 493-510.