



Shaping A Tax-Conscious Generation Through Restaurant Taxation As A Pillar Of Regional Economic Development

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Abstract— Taxes, particularly when levied within the restaurant industry, have the potential to serve as a potent catalyst for instilling tax consciousness in the younger generation, all while simultaneously propelling regional economic development forward. Through an innovative approach that utilizes restaurant taxation as a vehicle to cultivate a tax-aware generation, this paper explores its capacity as an essential foundation in advancing local economic growth. The primary focus is on nurturing tax awareness and comprehension among young people in the context of regional economic development. By employing restaurant taxation as both an educational tool and a revenue source, this method aims to instill a solid understanding of taxation principles and foster financial responsibility among the generations to come. As young individuals gain insights into the tax processes through their dining experiences, they can evolve into active contributors to the local tax base. By shaping tax consciousness through restaurant taxation, regions can establish a sustainable milieu for economic development. The innovative fusion of taxation and dining experiences presents a promising avenue for nurturing a tax-aware generation capable of propelling regional economic growth.

Keywords— *Regional Economic Development, Generation Of Tax Awareness, Knowledge And Understanding Of Local Taxes, Restaurant Tax*

I. INTRODUCTION

Taxes are one of the crucial sources of government revenue, alongside other sources like oil and gas revenues and non-tax revenues. Consequently, the government consistently strives to enhance its national revenue targets through the taxation sector [1], similar to local taxes, which also play a pivotal role in Regional Original Revenue (PAD). Local taxes represent mandatory and non-reciprocal contributions, derived from the income generated within the taxation sector, offering numerous benefits for the development of a region. Regional expenses such as education scholarships,

funeral and childbirth expenses, road construction, bridges, and public facilities, employee salaries, and other regional financing are funded by the local tax sector.

Local taxes are divided into two categories: those managed by the province and those managed by the district, differing in the type of tax and the responsible authority, as well as the beneficiaries of the tax. Provincial taxes are fully managed by the provincial government, represented by the provincial revenue office, consisting of five types of taxes, including cigarette tax, surface water tax, motor vehicle tax, motor vehicle ownership transfer tax, and motor vehicle fuel tax. District-managed taxes comprise eleven types of taxes, including Mineral, Metal, and Stone Tax (Minerba), Rural and Urban Land and Building Tax (PBB-P2), advertising tax, restaurant or dining tax, swiftlet bird's nest tax, Underground Water Tax (ABT), parking tax, entertainment tax, Street Lighting Tax (PPJ), hotel or boarding house tax, and Land and Building Rights Acquisition Duty (BPHTB), with the Regional Tax and Retribution Agency (BPRD) representing the district government as its administrator.

The restaurant tax represents a significant potential source of revenue for the district, especially considering the increasing number of restaurants and cafes opening up. This trend aligns with the lifestyle of people who enjoy spending time and capturing moments at dining establishments. However, the reality is that many restaurant owners are not familiar with the tax reporting procedures for their establishments, and many customers do not pay much attention to whether the meals they enjoy include taxes or not. The restaurant tax is essentially a tax on the services provided by restaurants. Restaurants encompass establishments that offer food and/or beverages for a fee, including eateries, cafeterias, canteens, food stalls, bars, and similar establishments, including catering services. Excluded from the scope of restaurant taxation are services provided by restaurants whose sales do not exceed Rp 2,500,000 per month [2]. The restaurant tax rate is set at 10% of the tax base, which is the total payment received by the restaurant [3] (Regional Regulation No. 4 of 2011 for East Java Province).

The entire amount received by restaurant owners serves as the basis for calculating the applicable restaurant tax [4], or the restaurant tax base is derived from the total payments made by restaurant customers to the restaurant [5], with a 10% restaurant tax rate. The restaurant tax is levied by multiplying the 10% tax rate by the tax base [6], which is paid every month. The objects of the restaurant tax include service provision, the sale of food and beverages consumed or purchased by consumers, whether consumed on-site (dine-in) or elsewhere (takeaway) [7]. The procedure for paying the restaurant tax involves taxpayers registering as restaurant tax-paying entities at the local tax office, where they will be provided with account codes and NPWPD (Taxpayer Identification Number). These account codes are used to access the account and report their tax obligations each month. In case of late tax reporting, taxpayers will incur a late penalty of 2% per month on the tax amount.

In reality, many culinary service providers in Lumajang lack the knowledge and awareness needed to fulfill their tax obligations adequately. Every restaurant entrepreneur should obligatory register themselves as restaurant tax payers. Restaurant owners have tax obligations that encompass registering as restaurant tax payers, calculating taxes, remitting taxes, and reporting their tax liabilities. However, the limited knowledge, either due to inadequate outreach to restaurant owners or their insufficient awareness of their tax responsibilities, serves as a hindrance to restaurant tax collection [8]. Overcoming these obstacles to tap into tax potential is crucial for boosting regional revenue, considering that a region's capability can be assessed through its local revenue, specifically the magnitude of income from the local taxation sector and the extent of optimizing the contribution of local taxes to regional income [9]. The greater the amount of revenue and the percentage of local revenue to total regional income, the more self-reliant the region becomes [10].

The discussion and issues surrounding taxation are intriguing subjects for research, given the vital role of taxation in advancing regional development. However, there are still numerous tax-related stigmas, both at the central and local levels, that make people reluctant, even fearful, to hear the word "tax." Many individuals find tax reporting complicated, do not perceive direct benefits, and witness instances of irresponsible fiscal management and misuse of tax revenues, further discouraging them from fulfilling their tax obligations. If this mindset persists, tax revenue collection will decline. Therefore, there is a need for sound knowledge and understanding to raise public awareness and compliance with taxation, as an informed and educated populace will recognize the significance and numerous benefits that result from local tax reporting. Tax knowledge encompasses fundamental information for Taxpayers (TPs) regarding the correct legal framework, laws, and general tax procedures. TPs will fulfill their tax obligations and exercise their rights once they comprehend what is expected of them, ultimately allowing them to experience the benefits of paying taxes [11]. The lack of tax education has consequences for the public's limited understanding of taxation, leading to a lack of appreciation for the role of taxation in nation-building, ultimately resulting in reluctance to contribute as required and low levels of taxpayer compliance and awareness [12]. Creating a tax-

conscious and compliant generation can be achieved by imparting tax knowledge and understanding from an early age or by targeting university students who serve as change agents and future generations capable of reshaping public perceptions of taxation through their acquired tax knowledge.

In this context, the restaurant industry emerges as a potential platform for shaping tax-conscious individuals. Restaurants not only represent a significant source of revenue for local governments through sales taxes and other levies but also serve as places where individuals from diverse backgrounds spend their time. Therefore, utilizing the restaurant tax as a tool to enhance tax literacy and cultivate tax awareness among the younger generation is an intriguing concept.

In this context, the restaurant industry stands out as a potential sector to enhance tax awareness among the younger generation while supporting regional economic growth. An innovative approach that utilizes restaurant taxation as a tool to cultivate tax-consciousness in the youth holds promise. Restaurant tax, applied to every food transaction, provides a unique opportunity to educate and engage the community, particularly the younger generation, about the vital role of taxation in regional economic development.

Based on the aforementioned discussion, the researcher is keen to conduct a survey study about Shaping A Tax-Conscious Generation Through Restaurant Taxation As A Pillar Of Regional Economic Development.

II. METHODS

The research method involves using a survey approach with interviews conducted with BPRD Lumajang, ITB Widyagama Lumajang students, and randomly selected restaurant/cafe owners in Lumajang. The study began with a discussion among all research team members to determine the research topic. In this research, the team decided to investigate the level of knowledge and understanding of local taxes among Generation Z, with the aim of fostering tax-consciousness in this demographic. Subsequently, a survey design was created, which could take the form of questionnaires or interviews, among other methods. For this research, a questionnaire survey design was employed, utilizing Google Forms technology.

The next steps included creating a list of questions to be included in the questionnaire. Following that, the researchers determined the sample, selecting third-semester students from ITB Widyagama Lumajang. A pre-test was conducted to ensure that the questions were appropriate and did not have any shortcomings. During this stage, research team members filled out the questionnaires to identify any issues. Data collection then commenced, followed by data examination. The gathered and examined data would be processed and analyzed.

Subsequently, a survey and interviews were conducted with BPRD Lumajang to assess the trend of restaurant openings and the tax revenue generated over a span of five years. The results of the interviews and collected data, in the form of regional revenue reports, would be used to determine the impact of the increase in restaurant and cafe establishments on restaurant tax revenue in Lumajang.

The next stage involved interviews with randomly selected restaurant owners, with a total of 75 restaurants chosen as samples for this study. Questions posed during the interviews included:

1. Do the restaurants have knowledge about restaurant taxes, including the tax base, rate, and reporting and payment procedures?
2. What are the restaurant owners' opinions regarding restaurant taxes, and are they willing to report and pay, or have they already been making monthly tax payments?

In addition to conducting interviews, observations were made at these restaurants. When a restaurant has paid its taxes, it is typically awarded a plaque designating it as a compliant taxpayer within the establishment. All the collected data would then be classified to assess the tax awareness among the younger generation and the implementation of restaurant tax as a high-potential revenue source for regional development.

III. RESULT AND DISCUSSION

This research employs a survey method with a sample consisting of third-semester, fifth-year students from ITB Widyagama Lumajang, with a total of 133 respondents. The age distribution of the sample in this study ranges from an average of 19 to 27 years, categorizing them as part of Generation Z. In the survey research stage, after discussing the research topic and determining the sample, the survey design was created. This research utilized a questionnaire, leveraging available technology in the form of Google Forms. The prepared list of questions was processed into Google Forms, and a pre-test was conducted by the research team members to check for any inaccuracies or errors in the questions. The list of questions posed included:

TABLE I. QUESTION AND RESULTS

Number	Question	Result
1	Did you have any prior knowledge of local taxes, especially regarding regional taxes, before taking the taxation course?	It turns out that students have actually heard of local taxes even before they took the taxation course. This result is quite promising because it demonstrates that Generation Z is already familiar with the term "local taxes." Although we are not entirely certain whether the students here merely know the term "local taxes" or possess basic knowledge of local taxes, this finding is commendable. It's worth noting that the number of students who have heard about local taxes is quite significant, with 118 individuals, compared to only 18 who haven't.
2	If yes, where did you acquire knowledge about local taxes?	The sources of information they have about local taxes are quite varied. Some learned about local taxes in high school or vocational school, while others accessed information online, from magazines and print media, as well as social media. Some acquired knowledge from friends and family, and there are those who became aware through their workplace and through studying at university. Interestingly, some students who were previously unaware of local taxes only learned about them after taking a taxation course at university. From this, it becomes evident that social media and government play a significant role as channels for acquiring knowledge about local taxes.
3	In your opinion, is knowledge about local taxes important after taking the taxation course, particularly concerning regional taxes?	Based on the findings of this research, it was discovered that after taking the taxation course, students have a better understanding that taxes are a crucial component of regional revenue.

4	How many types of local taxes are you familiar with?	The students' knowledge of local taxes is quite good
5	How many types of provincial local taxes do you know?	The students' knowledge of local taxes is quite good, as evident from the questionnaire results, with the majority of students being aware of the total provincial taxes.
6	How many types of district local taxes are you aware of?	Most students are aware of the total district taxes. However, it should be noted that students are familiar with only about 5-10 district taxes, and a few of them provided the correct answer, which is that there are 11 district taxes in total.
7	Are you aware of the local tax office in your area?	It appears that the majority of students are already aware of the locations of the tax service offices in Lumajang.
8	Have you ever fulfilled your tax obligations, especially regarding local taxes?	On average, students have also fulfilled their tax obligations. The types of taxes they have already paid include motor vehicle tax, parking fees, advertising tax, street lighting tax (PPJ), land and building tax (PBB-P2), restaurant tax, and others. However, there are still 22 students who have not yet filed their tax obligations. This indicates that the younger generation is already aware of and fulfilling their tax responsibilities.
9	What is your opinion regarding the quality of local tax services in your area?	Students also expressed their opinions about the tax services in Lumajang. On average, they stated that the services are satisfactory. Some are even pleased with the services, while others find taxes to be difficult and complex. Additionally, there are those who believe that there is still a lack of public awareness regarding tax knowledge, including procedures and penalties. Furthermore, some students who have not yet filed their tax obligations mentioned that they are unaware of the tax services in Lumajang.
10	In your opinion, why is local taxation not well-known?	Based on the questionnaire results, it is evident that there is still a need for innovation that can enhance knowledge and understanding or educate the public about the importance of taxes and the procedures for reporting tax obligations.
11	Do you believe that innovation is needed to promote awareness of local taxes?	On average, students still require more effective socialization. Furthermore, the government and tax authorities have not fully maximized their efforts in introducing local taxes, and there is a lack of innovation in local tax services, resulting in limited public awareness of local taxes. Additionally, access to information and knowledge is insufficient. Students also believe that the government and tax authorities should innovate in the realm of local taxes to enhance knowledge, improve understanding, and create a tax-conscious and compliant society.
12	In your view, are local taxpayers already tax-conscious and compliant?	Students feel that the current society is still not aware and compliant with their tax obligations due to the limited knowledge and understanding of the importance of taxes, what tax procedures entail, their benefits, and how to make payments. With improved knowledge and understanding, awareness of local taxes can be cultivated.

Google Form Questionnaire

The next phase of this research involved interviews with the Lumajang Regional Tax Office (BPRD) to assess the trend in restaurant tax revenue over the last 5 years, from 2018 to 2022. The following are the targeted and realized restaurant tax revenues for the years 2018-2022:

TABLE II REGIONAL TAX REVENUE REPORT

Number	Year	Target	Income Realization	%
1	2018	3.000.000.000	4.680.983.446	156,03
2	2019	5.750.000.000	4.931.846.931	85,77
3	2020	1.400.000.000	2.107.697.119	150,55
4	2021	1.804.500.000	2.724.894.390	151,01
5	2022	2.700.000.000	3.930.755.028	145,58
6	2018	3.000.000.000	4.680.983.446	156,03

BPRD Lumajang Regional Tax Revenue Report

Based on the data above, it is evident that restaurant tax is a tax with significant potential that can still be further optimized and maximized. In 2019, when the target was raised to Rp. 5,750,000,000, the Lumajang Regional Tax Office (BPRD) faced difficulties due to the impact of Covid-19. Many restaurants had to close or experienced

reduced activity because of restrictions on outdoor activities, resulting in a significant decrease in revenue realization. In 2020 and 2021, while restaurant tax revenues saw a percentage increase, the target and realization amounts were lower compared to 2018-2019. In 2022, as the Covid-19 pandemic gradually subsided and the government began reopening public facilities and allowing outdoor activities, restaurant tax revenue started to increase again, albeit at a lower percentage compared to 2020-2021.

The results of the survey and interviews with 75 randomly selected restaurants in Lumajang aimed to determine whether there are still many restaurant owners in Lumajang who are unaware of restaurant taxes and whether there are still many restaurants that have not paid their restaurant taxes.

TABLE III INTERVIEW RESULTS

Restaurant/ Cafe	Restaurant Tax Knowledge		Restaurant Tax Reporting and Payment		Restaurant Owners' Comments on the Implementation of the Restaurant Tax
	Not Yet	Yes	Not Yet	Yes	
Wr. B. Rosidah		v	v		Not recorded by tax officials, owners are prepared if they are to be subjected to restaurant taxes in the future.
Teduh		v	v		Small turnover, therefore not reporting, and established in a rural area far from crowds, the owner is prepared if there is a substantial turnover in the future and restaurant taxes are imposed.
Bomber Cafe		v	v		The turnover is quite significant, but there are no tax officers documenting it, so there is no tax reporting. However, the owner is prepared if restaurant taxes are imposed in the future.
Rumah Makan Rawon Klakah		v		v	
Warung Makan Cak Cipeng	v		v		The owner is prepared if restaurant taxes are imposed in the future.
Coffe Cangkirmann	v		v		The owner is prepared if restaurant taxes are imposed in the future.
Cafe Yello		v	v		The turnover is quite significant, but there are no tax officers documenting it, so there is no tax reporting. However, the owner is prepared if restaurant taxes are imposed in the future.
Cafe Djodok		v		v	
Warung Bu Slamet	v		v		The owner is prepared if restaurant taxes are imposed in the future.
Cafe Yello		v		v	
Cafe Djodok		v		v	
Warung Bu Slamet	v		v		Despite having a substantial turnover, the taxes have never been reported. After being educated, the owner is prepared if restaurant taxes are imposed in the future.
Depot Ramona 2		v		v	

Kemayoran		v		v	
Warung Apung Bu Umi		v		v	
Cafe Giras Rowo	v		v		Unaware of restaurant taxes and considering their turnover to be small, but the owner is prepared if their turnover increases in the future and restaurant taxes are imposed.
Ayam Geprek Amanda	v		v		Unaware and never reported, but after being educated, the owner is prepared if restaurant taxes are imposed in the future.
Cafe Teras Kali	v		v		Unaware of restaurant taxes and considering their turnover to be small, but the owner is prepared if their turnover increases in the future and restaurant taxes are imposed.
Alka Cafe		v		v	
J Catering	v		v		Unaware and have not reported despite having a substantial monthly turnover, but after being educated, the owner is prepared if restaurant taxes are imposed in the future.
RM Kembul Sewaktu		v	v		Aware but not reported.
Ogut Cafe		v	v		Aware but not reported.
Circle Center		v		v	
Cafe Jerman		v		v	
Warung Prasmanan Ikatan Cinta		v	v		Aware but not reported.
Global Cafe		v		v	
Omahmu Cafe		v		v	
Seduh Lur Cafe 98	v		v		Unaware and never reported, but after being educated, the owner is prepared if restaurant taxes are imposed in the future.
Jo n' Ann Cafe		v		v	
Rumah Makan Edi		v		v	
Serdadu Cafe	v		v		Unaware and never reported, but after being educated, the owner is prepared if restaurant taxes are imposed in the future.
D'Buper		v		v	
No. 16 Cafe	v		v		Unaware and never reported, but after being educated, the owner is prepared if restaurant taxes are imposed in the future.
Mama muda cafe & Patisserie	v		v		Unaware and never reported, but after being educated, the owner is prepared if restaurant taxes are imposed in the future.
Kopian Bucu	v		v		Unaware and have not reported, despite having a substantial turnover.
RM Bebas Bu Nanik	v		v		Unaware and have not reported, despite having a substantial turnover.
Warung Klat Pasirian	v			v	Unaware that restaurant tax is a substitute for PPN but have reported it.
Mie Gembeng	v			v	Already reported but still do not have a good understanding of restaurant tax knowledge.
Ayam	v		v		Unaware and have not

Geprek Sa'i					reported, despite having a substantial turnover.
Larrisa Catering	√		√		Unaware and never reported, but after being educated, the owner is prepared if restaurant taxes are imposed in the future.
Cafe Fotokopi	√		√		Unaware and not reported, the reason being that it is located in a village.
Cafe Bumbang	√		√		Unaware and never reported, but after being educated, the owner is prepared if restaurant taxes are imposed in the future.
Warzuqni Ayam Geprek	√		√		Unaware and never reported, but after being educated, the owner is prepared if restaurant taxes are imposed in the future.
Bengkel Cafe		√		√	
Cafe 69		√		√	
Sate Gule Paket	√		√		Unaware and never reported, but after being educated, the owner is prepared if restaurant taxes are imposed in the future.
Ganant Pondok Kopi	√		√		Unaware and never reported, but after being educated, the owner is prepared if restaurant taxes are imposed in the future.
Senduro Cafe	√		√		Unaware and not reported, the reason being low turnover despite having many visitors.
Kedai Maksih		√	√		Aware and not reported
Burger Bangor		√		√	
Kedai Wau Wau	√		√		Unaware and not reported, the reason being that it just opened in 2023.
Papanca		√		√	
Black Red Cafe	√		√		Unaware and have not reported despite having a substantial monthly turnover, but after being educated, the owner is prepared if restaurant taxes are imposed in the future.
Warung Sate Gule Pak Tik		√		√	
Mie Semeru		√		√	
Kene Coffe	√		√		Unaware and have not reported despite having a substantial monthly turnover, but after being educated, the owner is prepared if restaurant taxes are imposed in the future.
Sunshine		√		√	
Cerita Hati		√		√	Reported before but not reporting anymore.
Ayam Bakar Solo		√		√	
Ramen Master		√		√	
Angkringan Pak Rogo	√		√		Unaware and have not reported despite having a substantial monthly turnover, but after being educated, the owner is prepared if restaurant taxes are imposed in the future.
Lalapan Wahyu Purnama	√		√		Unaware and have not reported, despite having a substantial turnover.
Pangsit Mie Ayam JJ	√		√		Unaware and have not reported, despite having a

Ruang Kayu		√		√	substantial turnover.
Warung Kurnia	√		√		Unaware and never reported, but after being educated, the owner is prepared if restaurant taxes are imposed in the future.
Saujana		√		√	
Semicolon Coffe		√		√	
Angkringan Semarang	√		√		Unaware and have not reported, despite having a substantial turnover.
Rocket Chicken		√		√	
Jawara Chicken	√		√		Unaware and have not reported, despite having a substantial turnover.
Warung Mbah Trubus	√		√		Unaware and have not reported despite having a substantial monthly turnover, but after being educated, the owner is prepared if restaurant taxes are imposed in the future.
KPK Catering		√		√	
Cafe Chuckno		√		√	
Ghaney Resto	√		√		Unaware and never reported, but after being educated, the owner is prepared if restaurant taxes are imposed in the future.
Warung Rujak Cingur Jagalan	√		√		Unaware and never reported, but after being educated, the owner is prepared if restaurant taxes are imposed in the future.
BJ Coffe		√		√	
MM Cafe dan Resto	√		√		Unaware and have not reported despite having a substantial monthly turnover, but after being educated, the owner is prepared if restaurant taxes are imposed in the future.
Kedai Gibran	√		√		Unaware and have not reported despite having a substantial monthly turnover, but after being educated, the owner is prepared if restaurant taxes are imposed in the future.

Interview Results

Based on the data above, it can be categorized that 37 restaurants are still unaware or have insufficient knowledge of restaurant taxes, while 38 restaurants are already aware of restaurant taxes. A total of 33 restaurants have become compliant restaurant taxpayers, but one restaurant used to report taxes but no longer does so now. Conversely, 42 restaurants have not paid their taxes at all since the establishment of their restaurants. In fact, most of these 42 restaurants are already aware but do not report, even though the monthly turnover qualifies them for restaurant taxes. Another reason why restaurant owners have not reported their taxes is that they perceive their turnover to be small, the restaurant is part of a private residence, they have never been visited by tax officials, they are located in residential or rural areas rather than on main roads, despite having a significant number of visitors. Additionally, some also cite the reason that their restaurant was just opened in 2023, so they have not reported their tax obligations yet. Most of the restaurant owners who are currently unaware and have not reported their restaurant taxes are ready to fulfill their tax

obligations if they are later subject to restaurant taxes by BPRD Lumajang.

IV. CONCLUSION

Taxes are mandatory contributions that must be paid, and they are coercive in nature, not providing any direct compensation. Local taxes are one of the largest sources of local revenue, which benefits various aspects such as regional development and covering regional expenditures, as well as the overall welfare of the community. The significance of local tax issues requires governments to compete in increasing revenue from the local tax sector to optimize regional income. However, in reality, tax revenues are still not maximized due to the prevailing tax-related stigmas in society. These stigmas include the perception that taxes are complicated, difficult, and that significant amounts of money are spent on reporting tax obligations. The increasing number of irresponsible individuals abusing the tax system also contributes to public fear, avoidance, and reluctance to pay taxes. These issues arise primarily from the lack of knowledge and understanding of local taxes, preventing people from realizing their tax obligations. With proper knowledge and understanding, it is hoped that local income derived from the tax sector will increase, and a generation that is aware and compliant with tax obligations will emerge.

The research findings indicate that the lack of information, knowledge, and understanding of local taxes, coupled with limited innovation by tax authorities and inadequate socialization efforts, are the reasons behind public unawareness of taxes. Students also state that local taxes are a crucial contribution for society and require innovation, education, and socialization efforts through social media, school visits, and rural outreach to increase public awareness and understanding of local taxes, thereby optimizing regional revenue.

This research is also important as it reveals that a significant portion of the population, including students and restaurant owners (who are tax targets), still have limited knowledge, and many have not yet reported their tax obligations. However, after being educated, they are willing to report and pay taxes if required. This is a positive step for the government in its efforts to boost regional income through the tax sector, particularly local taxes.

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