Exploring Public Perceptions of Restaurant Taxation: Restaurant Tax Socialization

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Abstract. *This research aims to explore public perceptions of restaurant taxes with a focus on the effectiveness of restaurant tax socialization in Ogan Komering Ilir Regency, Indonesia. Restaurant tax is an important source of income for local governments, but the public often lacks understanding or ignorance regarding this policy. Using a qualitative approach, this research conducted a survey and in-depth study by interviewing several restaurant owners, visitors and other related parties to understand their views on restaurant taxes and the socialization efforts that have been carried out by the local government. The results of this research show that public perception of restaurant taxes is influenced by factors such as the level of transparency in the use of tax funds, perceived benefits, legal awareness, and government communication. This research also looks at the importance of effective socialization of restaurant taxes in influencing public perceptions. Clear, open, and effective communication from the government can help increase public awareness about restaurant tax obligations and improve relations between the public and the government regarding restaurant taxes. It is hoped that the results of this research can become a basis for the government and other stakeholders to increase the effectiveness of socialization of restaurant taxes and improve relations between the community and the government regarding restaurant taxes.*

Keywords: *Perception; Restaurant; Socialization; Society;Tax.*

1. INTRODUCTION

Restaurant tax is a form of tax imposed on restaurant business activities. This tax is regulated by local governments and is expected to be a significant source of income for local governments. However, in practice, public perceptions of restaurant taxes can vary. Restaurant tax socialization is an effort made by the government to educate the public about the importance of paying restaurant taxes and how these taxes are used to finance various public programs and services (*Direktorat Penyuluhan, Pelayanan, dan Hubungan Masyarakat*, 2014). The aim of socializing restaurant tax is to increase public awareness about the obligation to pay restaurant tax (Adnan & Maulida, 2017; Trisnayanti & Jati, 2015) and reduce the gap between public understanding and the tax policy implemented (Deni & Aidil, 2023; Larasati & Hartika, 2023). However, even though outreach efforts have been carried out, there are still several factors that can influence public perception of restaurant taxes. Some of these factors include:

1. Level of transparency: Public perception of restaurant taxes can be influenced by the level of transparency in the use of tax funds. If the public feels that tax funds are being used efficiently and for a clear public interest, then their perception of restaurant taxes may become more positive.
2. Perceived benefits: If people perceive direct benefits from paying restaurant taxes, such as improved quality of public services or better infrastructure, they tend to have
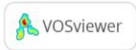
a more favorable perception of the tax.

3. Legal awareness: People's understanding of restaurant tax rules and obligations also plays an important role in shaping their perceptions. If people understand and respect tax obligations, they tend to have a positive perception of restaurant taxes.

4. Government communications: The way the government conveys information about restaurant taxes can also influence public perception. If this communication is carried out clearly, openly and effectively, the public will be more accepting and understand the importance of paying restaurant taxes.

Apart from the factors above, there are also perceptual impacts that can influence public perception of restaurant taxes, one of which is tax compliance (Iriawan Fitdra & Inayati, 2022), positive perceptions of restaurant taxes can increase the level of tax compliance, while negative perceptions can reduce the level of compliance. Studies show that when people understand the benefits of the taxes they pay, they tend to be more compliant in fulfilling their tax obligations. To increase positive perceptions of restaurant taxes, the government and stakeholders need to increase transparency in the use of taxes, provide adequate education, and involve the public in the policy making process (Kumala Dewi & Sari, 2023) and (Biettant et al.,2023). The use of social media and digital technology can be an effective tool in this strategy (Badria et al., 2021).

The current perception among the people in Ogan Komering Ilir Regency is a negative perception. The Ogan Komering Ilir Government has carried out outreach regarding restaurant taxes, but this outreach is not routine and not regular, so the public's assumption of restaurant taxes is negative. This inconsistency in socialization means that people in Ogan Komering Ilir Regency do not receive sufficient and clear information regarding the reasons, benefits and mechanisms for collecting restaurant taxes. This lack of understanding encourages negative assumptions which have an impact on refusal and non-compliance in paying taxes, as well as the spread of misinformation. As a result, people's trust in Ogan Komering Ilir Regency towards the government has decreased.

To improve public perception, the OIC government needs to increase the frequency and quality of outreach with material that is easy to understand, delivered through various media, and involving community leaders to increase trust. Establishing two-way communication channels, such as hotlines and discussion forums, is important to address community questions and concerns. Additionally, transparency in the use of restaurant tax dollars can help reduce suspicion and increase trust. With these strategic steps, it is hoped that the public will have a better understanding and support the implementation of the restaurant tax for the sake of shared prosperity.

Based on searches on SCOPUS and Google Scholar indexed literature for 2019-2024 via the application *VosViewer*, obtained 128 journals regarding restaurant taxes. This shows that the topic of restaurant tax is something new and must be studied more deeply. However, the research literature that uses the restaurant tax socialization framework is still limited little research on this matter. Here's a picture *overlay visualization* search results *research gap* via the application *Vosviewer*:

Based on data processing results *Vosviewer* above, it is known that the lack of socialization regarding restaurant taxes is one of the causes of not optimal implementation of restaurant taxes. In this context, it is important to dig deeper into public perceptions of restaurant taxes and understand the factors that influence these perceptions. In this way, more effective efforts can be made to increase public awareness about restaurant tax obligations and improve relations between the community and the government regarding restaurant tax revenues.

According to the 2021-2023 Target and Realization Report (PAD), the Ogan Komering Ilir Regency Regional Tax Management Agency (BPPD, 2024) shows that the restaurant tax revenue targets for 2021, 2022 and 2023 are still fluctuating. The 2021 restaurant tax revenue target of IDR 1,000,000,000 was achieved at IDR 1,098,993,686. In 2022 the target will increase to IDR 1,500,000,000 and the realization will be IDR 1,200,790,544. In 2023, the target will decrease to IDR 1,250,000,000 so that the realization of restaurant tax in 2023 can exceed the target set at IDR 1,401,448,874. The following is a graph of the target and realization of restaurant tax revenue in Ogan Komering Ilir Regency.

	2021	2022	2023
TARGET	Rp1.000.000.000	Rp1.500.000.000	Rp1.250.000.000
REALISASI	Rp1.098.993.686	Rp1.200.790.544	Rp1.401.448.874

Based on the problems described above, this research aims to explore public perceptions of restaurant tax: Socialization of restaurant tax in Ogan Komering Ilir Regency, Indonesia. It is hoped that at the end of this research it can explain the public's perception of restaurant taxes: Socialization of restaurant taxes in Ogan Komering Ilir Regency, Indonesia.

2. LITERATURE REVIEW

2.1 Tax

The main function of taxes is as a source of state income which is used to finance government spending, such as infrastructure development, education, health and other public services (Mardiasmo, 2018).

Good taxation principles must meet criteria such as fairness, efficiency and simplicity. The principle of justice ensures that taxes are collected according to the capabilities of each taxpayer. The principle of efficiency requires that the administrative costs of tax collection should not exceed the income from the tax itself. The principle of simplicity means that the tax system must be easy to understand and administer (Bird, R.M. and Zolt, 2005).

2.2 Tax Socialization

Tax socialization is the government's effort to provide information and education to the public about the tax system, the rights and obligations of taxpayers, as well as the benefits of taxes for the country's development. This socialization is important to increase tax compliance and expand the tax base (Prayogi et al., 2023).

Tax socialization methods can include various approaches, such as mass media campaigns, seminars and workshops, as well as the use of social media and information technology. Digital approaches are increasingly important in this modern era because they are able to reach a wider and more efficient audience (Abbas Abdul Rachman Assegaf & Ronny Andesto, 2023; Purnama Dewi et al., 2023).

The main challenges in tax socialization include low levels of tax literacy among the public, lack of transparency on the part of the government, and resistance to changes in tax policy. Therefore, an effective socialization strategy must consider these aspects to achieve success.

2.3 Public Perception of Restaurant Tax

Public perception of restaurant taxes can be influenced by various factors. Studies by (Arini & Astutik, 2023; Lubis & Fitrianingsih, 2022; Zaman Zaini & Bernado Yulianto, 2023; Zulfa Eliza et al., 2023) show that the level of transparency in the use of tax funds, perceived benefits, legal awareness, and government communication influencing public perception of restaurant taxes.

The level of transparency in the use of tax funds is an important factor in shaping public perceptions (Laila et al., 2022). If the public feels that restaurant tax funds are used efficiently and for clear public interests, they tend to have a more positive perception of the tax (Deni & Aidil, 2023; Ibrahim & Morasa, 2023; Larasati & Hartika, 2023).

Apart from that, the benefits felt by the public from paying restaurant taxes also play an important role in shaping perceptions. If people experience direct benefits, such as improved quality of public services and better infrastructure, they tend to have a more positive perception of restaurant taxes (Direktorat Penyuluhan, Pelayanan, dan Hubungan Masyarakat, 2014).

Legal awareness is also an important factor in shaping public perception of restaurant taxes. If people have a good understanding of tax rules and respect tax obligations, they tend to have a more positive perception of restaurant taxes. The study by Kurniawan et al. (2023) shows that the level of legal knowledge and awareness has

a relationship with tax compliance.

In addition, government communication about restaurant taxes can also influence public perception. Clear, open, and effective communication from the government can help increase public awareness about restaurant tax obligations and improve relations between the public and the government regarding restaurant taxes.

3. RESEARCH METHODS

This research uses a qualitative descriptive method (Raharjo et al., 2023) with a case study research strategy. The data collection techniques used were observation, interviews and surveys, then the data was analyzed using data analysis techniques, condensation, data presentation and conclusions (Miles, 2014)

4. RESULTS AND DISCUSSION

4.1 Restaurant Tax Socialization

The research results show that public knowledge about restaurant taxes is still limited. This can be seen from:

a. *Public Understanding of Tax Calculation Mechanisms*

Public understanding of the tax calculation mechanism is an important aspect in increasing tax compliance and trust in the government's fiscal policy. Restaurant tax, as a source of regional income, requires transparency and effective outreach so that the public can understand how the tax is calculated and applied. A good understanding of the tax calculation mechanism not only helps reduce dissatisfaction and resistance from consumers and business actors, but also supports the government's efforts to create a fair and sustainable tax system. Therefore, it is important to examine the level of public understanding regarding the restaurant tax calculation mechanism in Ogan Komering Ilir Regency, Indonesia in order to identify areas that require increased outreach and education.

Based on the research results, it shows that the majority of respondents (68%) do not understand how restaurant tax is calculated. They don't know that restaurant taxes are usually a certain percentage of the total food and beverage bill. This lack of understanding causes some consumers to feel surprised or dissatisfied when they see the amount of tax they have to pay.

b. *Use of Tax Funds*

Transparency in the use of tax funds is a key element in building public trust in the tax system and government fiscal policies. Restaurant tax, as a significant source of income for local governments, must be managed and channeled well to finance various public services and infrastructure projects. Public understanding of how tax funds are used can increase their awareness and appreciation of the contributions made, as well as support active participation in regional development. Without adequate knowledge about the allocation and benefits of tax funds, the public tends to be skeptical and less supportive of tax policies. Therefore, it is important to examine the level of public understanding regarding the use of tax funds to identify steps that need to be taken to increase transparency and public education.

Based on the results of research that has been conducted, it shows that only 35% of respondents know that funds from restaurant taxes are used to finance various public services and infrastructure. The majority of respondents (65%) do not have sufficient information about the use of tax funds, so they cannot appreciate their contribution to regional development.

c. *Restaurant Tax Benefits*

Public understanding of the benefits of restaurant taxes is very important to increase support for tax policies and participation in paying taxes. Restaurant tax, as a source of regional income, plays a vital role in funding various infrastructure projects and public services that directly impact community welfare. When people understand and feel the benefits of the taxes they pay, such as improving roads, building public facilities, and improving the quality of public services, they are more likely to support and comply with the tax policy. Therefore, it is important to evaluate the extent to which the public is aware of the benefits of the restaurant tax and identify barriers in their perception to increase awareness and appreciation of the tax's contribution to regional development.

Based on the results of research that has been conducted, it shows that as many as 40% of respondents are aware of the benefits of restaurant taxes for society, such as improving the quality of infrastructure and public services. However, the other 60% of respondents felt they had not felt any real benefits or did not know that these benefits existed.

In an interview with the Head of the Research and Development Division of BPPD Ogan Komering Ilir Regency, he admitted that socialization regarding restaurant taxes still needed to be improved. The following is an excerpt from the interview: "*We realize that public knowledge about restaurant taxes is still lacking. Many do not understand how this tax is calculated and used. Therefore, we plan to increase outreach efforts by disseminating clear and easy-to-understand information through various media. We will also collaborate with restaurants to provide information regarding restaurant taxes to their customers.*"

Based on the explanation above, it can be concluded that this research shows that public awareness about restaurant taxes in Ogan Komering Ilir Regency is still limited. To increase public understanding, outreach efforts must be focused on disseminating information that is clear and easy to understand. With better understanding, it is hoped that the public will be able to better support restaurant tax policies and realize the benefits derived from their contribution to regional development. Therefore, outreach efforts must be focused on increasing public understanding of the tax calculation mechanism, the use of tax funds, and the benefits obtained from restaurant taxes. Clear, easy-to-understand information must be provided to the public so they can make better judgments about restaurant taxes.

1. *Public Perception of Restaurant Tax*
    a. *Transparency in the Use of Tax Funds*

Transparency in the use of tax funds is an essential component for building trust and active public participation in the tax system. When the public is given clear and detailed information about how tax funds are managed and used, they are more likely to support tax policies and feel involved in the regional development process. Transparency not only helps prevent corruption and misuse of funds, but also ensures that the allocated funds are actually used for public interests, such as infrastructure development and improving public services. Therefore, examining public perceptions of indicators of transparency in the use of restaurant tax funds can provide important insights to improve government communication and accountability.

From the survey results, only 25% of respondents felt that local governments were quite transparent in the use of restaurant tax funds. As many as 75% of respondents stated that they did not know exactly how the funds were used. This shows that information regarding the use of restaurant tax funds has not been properly conveyed to the public. The majority of respondents (75%) want regular reports that explain in detail the use of restaurant tax funds. They want to see real evidence that the funds are used for public interests, such as infrastructure development and improving public

services. Respondents also stated that transparency would increase their trust in the government.

Based on an interview with the Head of the Research and Development Division of BPPD Ogan Komering Ilir Regency, it is known that reporting on the use of restaurant tax funds has not been carried out routinely and openly. The following is an excerpt from the interview: "*We realize that reporting on the use of restaurant tax funds is still not optimal. Currently, we are developing a system to increase transparency and accountability, including publishing regular reports that can be accessed by the public.*"

Based on the explanation above, the conclusion in this research shows that transparency in the use of restaurant tax funds in Ogan Komering Ilir Regency is still inadequate. The public needs clear and open information about how their tax funds are used for the public interest. By providing transparent reports and increasing community involvement, the government can build public trust and ensure that restaurant tax funds are used effectively for infrastructure development and improving public services.

b. Benefits Derived from Restaurant Taxes

Public perception of restaurant taxes is also influenced by the benefits they feel as consumers or restaurant owners. Outreach efforts need to educate the public about the benefits resulting from restaurant taxes, such as improving the quality of public services or developing tourism and the culinary industry.

c. Legal Awareness and Effective Communication

Apart from increasing knowledge, it is also important to increase public legal awareness regarding the obligation to pay restaurant taxes. The government can collaborate with legal institutions or related organizations to provide education about the legal implications of avoiding or violating restaurant taxes. Apart from that, effective communication between government and society is also very important. The information conveyed must be easy to understand, relevant, and delivered through various communication channels that can reach the target audience effectively.

Based on the explanation above, increasing public perception of restaurant taxes also requires collaboration between the government, restaurant owners and the general public. The government can involve restaurant owners in the outreach process to provide a better understanding of restaurant taxes. In addition, involving the public in open discussions and listening to their input is also important to build trust and iprove perceptions.

Paying attention to the results and discussion of this research, the government can take more effective steps in increasing public understanding and perception of restaurant taxes. Increased outreach, transparency, and collaboration can help build trust and improve public perceptions regarding restaurant taxes.

CONCLUSION

Based on research that has been conducted to explore public perceptions of restaurant taxes in Ogan Komering Ilir Regency, Indonesia. Several important conclusions were found, namely that the majority of informants had a limited understanding of restaurant taxes, with many of them not fully understanding the types and mechanisms of tax imposition. Most informants felt that the restaurant tax was a financial burden, especially for small restaurant owners and micro-entrepreneurs. In addition, several informants considered the restaurant tax to be unfair because they felt that the public service they received was not commensurate with the amount of tax paid. In terms of the effectiveness of socialization, it was found that the restaurant tax socialization efforts carried out by the government have not reached the expected level of effectiveness. Informants expressed the lack of available information and the government's lack of efforts to disseminate information about restaurant taxes. Several

informants also stated that the outreach methods used were not effective in reaching the wider community and building a good understanding of restaurant taxes.

Based on the research conclusions, several suggestions are put forward to increase public understanding of restaurant taxes and the effectiveness of restaurant tax socialization. First, the government needs to increase outreach efforts by using various effective communication channels such as social media campaigns, seminars, workshops and direct outreach to restaurant owners and the general public. Information about restaurant taxes must be conveyed in language that is easy to understand and presented in a clear and structured manner. Second, involving stakeholders such as restaurant owners, customers, and restaurant industry associations in the process of socializing and developing restaurant tax policies is very important. Their opinions and input must be valued and taken into account in the formulation of more equitable and sustainable policies. Third, increasing access to information by creating an online platform that provides complete information about restaurant taxes, including guides, forms and FAQs that are easily accessible to the public, as well as increasing transparency regarding the use of restaurant tax revenues and the benefits received by the community in the form of quality public services . Lastly, holding education and training programs for restaurant owners and micro-entrepreneurs regarding restaurant tax regulations, financial management, and efficient tax management strategies can increase public understanding of the importance of paying restaurant taxes in building a sustainable economy and good public services.

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