

THE EFFECT OF TAX COLLECTION EFFECTIVENESS AND THE USE OF TAPPING BOXES ON RESTAURANT TAXPAYER COMPLIANCE IN PADANG CITY

Popi Fauziati^{1*}, Nailal Husna², Siti Rahmi³, Mia Muchia Desda⁴, Yetty Morelent⁵, Alia Rahma Azzahra⁶

^{1,3,6}Accounting, Universitas Bung Hatta, Indonesia

²Management, Universitas Bung Hatta, Indonesia

⁴Management, Institut Teknologi dan Ilmu sosial Khatulistiwa, Indonesia

⁵Indonesian Education and Literature, Universitas Bung Hatta, Indonesia

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CORRESPONDENCE*:

popifauziati@bunghatta.ac.id

ABSTRACT

This study aims to determine the effect of the effectiveness of tax collection and the use of tapping boxes on taxpayer compliance of restaurant taxpayers in Padang City. This research is a type of quantitative research with a descriptive approach. The population and sample in this study are restaurants in the city of Padang. The sampling method uses the slovin formula, with a total sample of 67. The data used in this study is primary data collected through questionnaires to restaurant owners according to data from the Central Bureau of Statistics (BPS) of Padang City. Then the collected data was tested with multiple linear regression analysis R^2 test, F test, t test. The results showed that the variable effectiveness of tax collection had an effect on restaurant taxpayer compliance in the city of Padang and the variable use of tapping boxes also had an effect on taxpayer compliance in the city of Padang.

Keywords: Effectiveness, Tax Collection, Tapping box, Taxpayer Compliance

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh efektivitas pemungutan pajak dan pemanfaatan tap box terhadap kepatuhan wajib pajak wajib pajak restoran di Kota Padang. Penelitian ini merupakan jenis penelitian kuantitatif dengan pendekatan deskriptif. Populasi dan sampel dalam penelitian ini adalah restoran yang ada di kota Padang. Metode pengambilan sampel menggunakan rumus slovin, dengan jumlah sampel sebanyak 67. Data yang digunakan dalam penelitian ini merupakan data primer yang dikumpulkan melalui kuesioner kepada pemilik restoran menurut data Badan Pusat Statistik (BPS) Kota Padang. Kemudian data yang terkumpul diuji dengan analisis regresi linier berganda uji R^2 , uji F, uji t. Hasil penelitian menunjukkan bahwa variabel efektivitas pemungutan pajak berpengaruh terhadap kepatuhan wajib pajak restoran di kota Padang dan variabel penggunaan *tapping box* juga berpengaruh terhadap kepatuhan wajib pajak di Kota Padang.

Kata Kunci: Efektivitas, Pengumpulan Data, *Tapping Box*, Kepatuhan Pajak

Introduction

In all countries in the world, especially in developing countries like Indonesia, taxes are the most important factor in supporting the state budget. In addition, Indonesia is a developing country and requires improvements and development in various areas of infrastructure and human resources. Therefore, the government has carried out many development programs in various fields to improve the welfare of the community. To finance improvement and development activities, a large source of funds is needed. Taxes are one of the sources of state revenue and the largest contributor to the implementation of government activities so that Indonesian citizens who are taxpayers are required to pay taxes to the state treasury.

Basically, Tax Compliance can be defined as a behavior in which Taxpayers (WP) fulfill all tax obligations and exercise their tax rights. There are two types of compliance, namely formal compliance and material compliance. Formal compliance is a behavior in which taxpayers attempt to fulfill their tax obligations formally in accordance with the formal provisions in the tax law. Material compliance is a behavior in which taxpayers substantively fulfill all material tax provisions, namely in accordance with the letter and spirit of tax law.

Based on data from the Central Statistics Agency (BPS, 2022), the Indonesian economy in 2021 grew by 3.69 percent, higher than the achievement in 2020 which experienced a growth contraction of 2.07 percent. The role of MSMEs is very large in the growth of the Indonesian economy, with their number reaching 99% of all business units. The contribution of MSMEs to GDP also reached 60.5%, and to labor absorption it was 96.9% of the total national labor absorption. As one of the domestic individual taxpayers, Micro, Small and Medium Enterprises (MSMEs) are one of the important pillars that support the economy in Indonesia. This is because MSMEs can absorb labor and increase the level of welfare of those involved. Based on this data, it can be concluded that the role of MSMEs in the economy must be taken into account in the process of planning a policy in the field of taxation.

Restaurants are one of the MSMEs that can be found in almost every region. The existence of restaurants or similar eating places is increasingly mushrooming along with the level of development of an area. As one of the districts in West Sumatra Province, Padang City is an area that has many restaurants in its area. Based on the table according to the Central

Statistics Agency (BPS, 2022), there are 203 restaurants according to districts/cities in the province of West Sumatra.

Table 1. 1 Number of restaurants in the city of Padang

Years	2019	2020	2021
Total	336	318	203

Source : BPS, 2022

Tapping boxes are used to record transactions to prevent regional tax fraud or can simply be called a tax monitoring tool. The installation of tapping boxes is generally applied to restaurants, hotels, and entertainment venues in various regions in the country. The tapping box will operate by automatically sending every transaction data in business activities along with taxes to the Regional Financial and Asset Management Agency (BPKAD) server.

The use of tapping boxes is expected to increase taxpayer compliance. However, the implementation of Tapping Boxes is still limited due to incompatibility of IT systems and manual recording practices by some taxpayers. Based on information from the Padang City Regional Revenue Agency (BAPENDA, 2022), monitoring inactive taxpayer tapping boxes. This supervision is in order to anticipate tax revenue leaks. There are 22 taxpayers whose Tapping Boxes are inactive. BAPENDA immediately checked what caused the tapping box to be inactive. After searching in several places, the tapping box was inactive due to network problems, such as at Kioski, Janji Jiwa, Arau Café, and Rumah Makan Bahagia. This study aims to test the effect of tax collection effectiveness and the use of tapping boxes on restaurant taxpayer compliance in Padang city.

The effectiveness of tax collection uses the Theory of Planned Behavior (TPB). Based on the TPB model, tax provisions can be complied with by an individual if he or she has the intention. An individual's intention to behave in compliance with taxes is influenced by several factors, namely: behavioral beliefs, normative beliefs, control beliefs. The phase where a person will have the intention to behave towards tax provisions appears after going through the three factors above, which then enters the final phase, which is the phase where the individual will start to behave (Lee et al., 2021). In previous research, the effectiveness of tax collection influenced restaurant taxpayer compliance (Lobinsen & Tobing, 2019; Azzahra & Purbaningrum, 2022; Purba, 2022)

H1: The effectiveness of tax collection influences taxpayer compliance.

Tapping box affects the high and low compliance of taxpayers, tapping box will capture data sent from the cash register to the printer and then send it over the GSM network to the Regional Revenue Agency server. Tapping Box uses the theory of Technology Acceptance Model (TAM) and this theory used to see how a technology system can affect users of technology in their daily activities (Susmita and Supadmi, 2016). In this study, users of the technology are taxpayers, while Tapping Box is the technology system used. The Technology Acceptance Model is expected to explain how the use of Tapping Box can affect taxpayer compliance. The Technology Acceptance Model (TAM) theory also states that the intention to use certain technology determines a person's willingness to want to use technology or not (Primasari & Abriani, 2019).

In research conducted by Fauzi et al (2022), it was found that the use of tapping boxes negatively affects taxpayer compliance in paying hotel and restaurant taxes. This is because there are obstacles in the implementation of Tapping Box, namely there are around 32% of entrepreneurs who do not support government policies regarding the implementation of the tapping box system which also brings its own problems for the Tanjung Pinang city government. Based on the description above, it can be concluded that the hypothesis to be proposed in this study is:

H2: The use of Tapping Box negatively affects taxpayer compliance.

Method

According to Sekaran & Bougie (2018), a population is a group of people, events or things that have certain interesting characteristics for which researchers want to make opinions (based on sample statistics). The population of this study is restaurants in the city of Padang. Based on the table according to the Central Statistics Agency (BPS, 2022), there are 203 restaurants by district/city in West Sumatra province.

In this study, to take a sampling technique using the Slovin formula. Because to determine the number of samples must be representative so that the results of the study can be generalized so that the sample calculation does not need to use tables, but only by using formula calculations and the number of samples as many as 67 people. Samples taken based on probability sampling techniques; Simple random sampling,

where researchers provide equal opportunities for every restaurant in the city of Padang to be selected into a sample that is carried out randomly regardless of the type of business that exists in the population itself.

Effectiveness is the total measure of the success of the organization's achievement in achieving goals. Organizations can be said to be effective if they can achieve their goals. The effectiveness parameter shows the impact and effect of the output in achieving organizational goals. Tax collection is an activity carried out by the fiscus because taxpayers do not comply with the provisions of tax law, especially regarding the payment of taxes owed, tax collection includes, activities, deeds, sending warning letters, letters of reprimand, forced letters, confiscation, auctions, prevention, and hostage taking. The instrument used in research on this variable refers to a questionnaire adopted from (Azzahra & Purbaningrum, 2022) using a Likert scale.

One application of information and communication technology in the world of economics and business is the tapping *box* system installed in the restaurant. The *tapping box* system is a device similar to electronic data capture (EDC) based on data access by relying on a smartphone or computer where the transaction process carried out will be recorded in the system to minimize fraud in recording tax transactions. The indicator for the use of tapping boxes is that taxpayers can avoid fictitious report because it can know his income in real terms. The instrument used in research on this variable refers to a questionnaire adopted from (Paramita & Sumarno, 2022) using a Likert scale.

Taxpayer compliance can be seen from the large value of the difference between the tax revenue plan and the realization of tax revenue. If the value of the difference between the planned tax revenue and the realization of tax revenue is zero, then all hotel and restaurant taxpayers are compliant in carrying out their obligations in accordance with the current tax rules. Therefore, simply put, the increasing level of compliance of taxpayers will be reflected in the narrowing of the compliance gap.

The instrument used in research on this variable refers to a questionnaire adopted from (Azzahra & Purbaningrum, 2022) using a Likert scale.

The data analysis tool used in this study is multiple regression which begins with instrument testing in the form of reliability and validity tests and then a series of classical assumption tests.

Result and Discussion

The data collected in this study were 67 respondents with the following descriptive statistical:

Table 2 Statistical Descriptive Test Results

Variables	N	Minimum	Maximum	Mean	Std. Deviation
X1	67	11	15	13,40	1,060
X2	67	9	12	11,00	0,835
Y	67	4	9	6,37	1,179

Source : Results Primary Data Processing SPSS version 26.0

The purpose of descriptive statistical analysis is to provide an overview of the variables used, such as minimum values, maximum values, averages and standard deviations in each study. Based on table 2, it can be concluded that descriptive statistics with a sample of 67 samples, the variable tax collection effectiveness (X1) has the smallest value (minimum) of 11 and the largest value of 15. The average of 67 samples showed a positive result of 13.40 and the standard deviation value of tax collection effectiveness was 1.060 or below the average value, meaning that tax collection effectiveness had a low level of data variation.

The variable the use of tapping box (X2) has the smallest value (minimum) of 9 and the largest value of 12. The average of 67 samples showed a positive result of 11 and a standard deviation value of 0.835 or below the average value, meaning that the use of tapping box had a low level of data variation . The tax compliance variable (Y) has the smallest value (minimum) of 4 and the largest value of 9. The average of 67 samples showed a positive result of 6.37 and a standard deviation value of 1.179 or below the average value, meaning that tax compliance has a low level of data variation.

The results of the reliability and validity test show that the research instrument has met the KMO and Cronbach Alpha cut-off so that it can be concluded that the instrument is reliable and valid. The KMO and Cronbach Alpha values are illustrated in table 3 below:

Table 3 Test Results of Reliability and Validity

Variables	KMO	Cronbach Alpha	Decision
X1	0,502	0,759	Reliabel dan Valid
X2	0,523	0,888	Reliabel dan Valid
Y	0,511	0,742	Reliabel dan Valid

Source : Results Primary Data Processing SPSS version 26.0

The results of the classical assumption test show that the data are normal and multicollinearity do not occur.

Table 4 Test Results of classical assumptions

Tests	Cut off	Result	Decision
Normality	Sig two tailed > 0.05	0.143	Normally distributed data
Multicollarity	VIF < 5	1.105	No multicollarity

Source : Results Primary Data Processing SPSS version 26.0

The results of determination testing, F and t are described in Table 5.

Table 5. Results of hypothesis testing

	Koef.	Std.Error	t- Stat	Nilai Sig.	Decision
Konstanta	7,635	2,347	3,253	0,002	
X1	0,019	0,145	0,130	0,089**	H1 Accepted
X2	0,138	0,185	0,747	0,046*	H2 Accepted
R Square				0,342	
F Sig				0,284	

Source : Results Primary Data Processing SPSS version 26.0

* sig in alpha 0,05

**sig in alpha 0,1

Based on table 5 it can be seen that the R² result is 0.342 or 34.2%. This means that 34.2% of the dependent variable of taxpayer compliance is influenced and can be explained by the two independent variables in this study, namely the effectiveness of tax collection and tapping box. For the F test, an F sig of 0.248 > 0.05 was obtained. It can be concluded that the research model is continued.

For hypothesis testing, table 5 describes the significant value for the variable X1 of 0.089 < 0.1 and the calculated t value of 0.130 < t table 1.668 so that it can be concluded that H1 is accepted which means that the effectiveness of tax collection affects taxpayer compliance. The significant value for variable X2 is 0.046 < 0.05 so that it can be concluded that tapping box affects taxpayer compliance.

The effectiveness of tax collection carried out by fiscus on restaurant owners using reprimand letters and forced letters can increase tax compliance even though the

effectiveness value is only around 60% (Marellu et al, 2017). The reason for this occurrence is tax collection that experiences obstacles faced by the fiscus, where the fiscus is difficult to find the address of the taxpayer's residence, there are 2 NPWPs from one taxpayer, and taxpayers who do not know and recognize the obligation to pay the tax debt. In addition, the fiscus or employee in charge of the tax collection department to improve communication with restaurant taxpayers so that when tax collection activities will be carried out, the fiscus can meet directly with the person responsible for handling taxation in the restaurant business. And for the smooth running of the billing program that will be implemented by the fiscus. The results of this study are consistent with the findings of Harahap et al., (2022) who found that the effectiveness of tax collection using compulsory letters has a positive effect on tax compliance. On the other hand, the use of compulsory letters has no effect on tax compliance (Rahmawati and Nurcahyani, 2022).

The level of tax compliance before and after the implementation of the tapping box system has increased and is running effectively. In nominal terms, the implementation of this system resulted in an increase in tax revenue realization for each year and the achievement of the tax revenue target that had been set. The installation of this tapping box tool can reduce leakage in tax reporting and payment by taxpayers. Taxpayers can also calculate taxes accurately and precisely. The results of this study are consistent with the findings of Safei and Achyani (2023); Maharani and Darmawan (2024) who found that the use of tapping boxes has a positive effect on tax compliance.

Conclusion

This study aims to determine the effect of the effectiveness of tax collection and the use of tapping boxes on the compliance of restaurant taxpayers in Padang City. The data used in this study is primary data collected through questionnaires to restaurant owners according to data from the Central Statistics Agency (BPS) of Padang City . Based on the results of analysis and testing of the data in this study, it was concluded that the effectiveness of tax collection and the use of tapping boxes affect taxpayer compliance.

For further research, the respondents studied also include taxpayers, hotels and other public facilities so that the results of the research are broader. To continue to improve the effectiveness of revenue, several things that need to be done are evaluating or restructuring the organization and management work procedures and adding new competent human

resources for the management of these taxes, as well as being more assertive in implementing sanctions that create a deterrent effect on taxpayers.

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