

THE EFFECT OF RESTAURANT TAX RECEIPTS ON THE ORIGINAL REVENUE OF BEKASI CITY

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ABSTRACT

Bekasi City is one of the metropolitan cities that is experiencing rapid development, especially in the industrial sector. This development has also encouraged the emergence of various new restaurants, which contribute to increasing the potential for restaurant tax revenue. Restaurant tax itself is a tax on services provided by restaurants and is an important component of Regional Original Income (PAD). This study aims to determine the effect of restaurant tax revenue on PAD in Bekasi City. The research was conducted at the Bekasi City Regional Revenue Agency, using secondary data obtained through observation, documentation, and literature studies that were systematically arranged according to the research objectives. The data analyzed included restaurant tax revenue and Bekasi City PAD during the period 2020–2023, with a total of 48 observation data. The research method used is a quantitative approach. The data analysis techniques used include correlation coefficient tests, determination coefficient tests, and simple linear regression, with the help of SPSS version 27 software. The results of the study indicate that there is a positive relationship between restaurant tax revenue and Bekasi City PAD with a correlation coefficient value of 0.388, or 38.8%. Meanwhile, the results of the determination test indicate that restaurant tax contributes 15.1% to PAD variability. The regression significance test produces a calculated t value of $2.855 > t \text{ table } 2.011$, with a significance level of $0.006 < 0.05$, which means that the effect is statistically significant. The regression equation obtained is $Y = 127,596,950,108.561 + 3.039X$.

Keywords: Restaurant Tax Revenue, Local Original Income

1. INTRODUCTION

Taxes play a vital role in financing national development and supporting various state interests, both at the central and regional levels. Regional governments are given greater autonomy to plan and implement development. (Ernita, 2021). The generation of local revenue (PAD) is instrumental in promoting economic growth and enhancing regional development. PAD reflects the level of fiscal independence of a region in financing government and development needs without relying entirely on the central government.

Income sources include regional taxes, local government levies, and the proceeds from managing assets owned separately by the region, such as profits from regionally owned companies, are sources of PAD. By optimizing PAD revenues, regional governments can obtain wider fiscal space to fund various regional development programs and activities in accordance with the principles of regional autonomy. The main objective of PAD is to provide authority to regional governments to explore local economic potential, as well as to provide the funds needed in the implementation of government, public services, and sustainable development according to the needs of the local community (Trisnasari & Sunaningsih, 2022).

Regional taxes are a top priority for regional governments in efforts to increase fiscal capacity independently. Restaurant tax is a component of regional tax. Along with the increasing trend and innovation in the culinary sector, the potential for revenue from restaurant taxes is

increasing, especially in urban areas with high economic mobility.

In order for regional autonomy to run effectively and sustainably, regional capabilities are needed to explore and manage their own sources of income. One important component in the regional financial structure is Regional Original Income (PAD), which is revenue obtained by regions that comes from local economic potential. The ability of a region to increase PAD reflects its independence in financing the implementation of government and regional development without relying too much on the central government.

One form of culinary business that is quite common in Bekasi City is food stalls, including Warteg (Warung Tegal). Although included in the type of micro business, some wartegs have quite high incomes and are subject to restaurant tax in accordance with the policies of the Regional Regulation. This shows that the potential for restaurant tax revenue does not only come from large restaurants, but also from small businesses that have a sufficient economic scale. One source of regional original income makes regional taxes a priority for the Regional Government to continue to increase the target for regional tax revenue. Regional taxes are community contributions to the regional government that have the potential to increase regional original income. There are several types of regional taxes that have high revenue opportunities, one of which is restaurant tax which is followed by the development of the culinary industry which continues to

grow every year. Bekasi City is a metropolitan city that is included in the cities with a large population in Indonesia.

As a city that continues to experience industrial development, of course it opens up high opportunities for the emergence of several innovations in the culinary field that are quite interesting, and can open up opportunities for entrepreneurs to establish restaurants in Bekasi City.

From several levels of the economy of the stall owners. Warteg or Warung Tegal is one of the stalls because the income of several stalls is quite high, this can be seen from several levels of the economy of the stall owners. Warteg or Warung Tegal is one of the stalls because the income of several stalls is quite high, this can be seen from several levels of the economy of the stall owners. Warteg or Warung Tegal is one of the stalls that although in fact warteg is only a matter of one type of business covered by the regulation.

According to Siahaan in (Anggoro, 2017) restaurant tax has several important terms that need to be known, namely:

1. A restaurant is a place that can provide food and drinks at a certain cost, consisting of restaurants, stalls, cafeterias, canteens and catering services.
2. A restaurant entrepreneur is a person or group of people who have a business in the field of restaurants within the scope or company or their work.
3. Payment is the amount of income obtained by the restaurant business owner for the services provided.
4. A sales receipt (bill) is proof of a purchase transaction that is used as proof of tax collection and is issued by the restaurant owner who acts as a taxpayer, when the customer or tax subject makes a purchase.
5. Services in the form of selling food and/or drinks to customers enjoyed in restaurants or elsewhere are objects of restaurant tax (Wulandari & Iryanie, 2017).

In Bekasi City, formalized the scope of restaurant taxation through Regional Regulation Number 14 of (2018) concerning Restaurant Tax that "The object of restaurant tax is a service provided by a restaurant, including bread, bakery, donuts, catering, catering services and the like including mobile/incidental businesses". However, not all restaurants are included in the object of restaurant tax, there are some restaurants that are not included in the object of restaurant tax, namely restaurants whose monthly income does not reach the limit determined by the Regional Government (Samudra, 2015).

In Bekasi City, what is not included in the restaurant tax object is regulated in Bekasi City Regional Regulation Number 14 of (2018) concerning Restaurant Tax, it is stated that "Excluding the restaurant tax object as referred

to in paragraph (1) is the service of selling food/drinks with a turnover of not more than IDR 10,000,000 (ten million rupiah)/month". This means that restaurants with a turnover or income per month of less than ten million rupiah are not obliged to collect restaurant tax.

The Restaurant Tax Subject is a person or group of people who buy food or drinks from a restaurant. Meanwhile, the Restaurant Taxpayer is the owner of a restaurant business that provides sales services in the form of food or drinks (Samudra, 2015). Thus, between the Restaurant Tax Subject and the Restaurant Taxpayer have different meanings. The person who bears the restaurant tax is the person who buys food and drinks, while the restaurant owner is a person or group of people who are given the authority to collect restaurant tax (Anggoro, 2017).

According to (Anggoro, 2017), the basis for imposing restaurant tax is the income received by the restaurant. If the income generated uses a special relationship, the sales price or refund will be calculated at the prevailing market price at the time of purchase of food and beverages.

The restaurant tax rate in Article 40 paragraph (1) of Law No. 28 of 2029 is "The Restaurant Tax Rate is set at a maximum of 10% (ten percent)". Then in Article 40 paragraph (2) it is stated "The Restaurant Tax Rate is determined by Regional Regulation". According to (Anggoro, 2017) through regional regulations, it is easier for local governments to determine restaurant tax rates in their areas according to the conditions of their respective districts or cities, on the condition that the rates set do not exceed the maximum limit set by Law.

The restaurant tax rate in Bekasi City is governed by Regional Regulation Number 10 of 2019, which sets the rate at 10% of the taxable amount". According to (Anggoro, 2017) in calculating restaurant tax, the amount of tax payable is determined by multiplying it by the tax base. Payments made for the purchase of food and beverages must use a sales note or receipt as proof that the purchase transaction has been made. The sales note or receipt must be marked specifically or proported by the local government (Samudra, 2015).

According to (Anggoro, 2017) the tax period lasts for 1 (one) month or another period determined by the regent or mayor. The situation when the service occurs at the restaurant is the time when the restaurant tax is owed. The area where the restaurant is located is where the restaurant tax is collected. The entire process of collecting regional taxes, including restaurant tax, is not allowed to be represented by other parties. The process that is not allowed to be represented is the process related to the calculation of taxes to be paid, supervision of deposits, and tax collection (Anggoro, 2017).

There are two ways to pay restaurant tax, the first is using SSPD. SSPD or Regional Tax Payment Letter is used when paying taxes that are calculated independently. Meanwhile, if the tax owed is determined based on the

decision of the Regional Head, then the Regional Tax Determination Letter is used when fulfilling tax obligations.

Payment of restaurant tax owed is required to be paid in full or at once. Proof of tax payment is provided after the taxpayer fulfills their restaurant tax obligation. Based on Bekasi City Regional Regulation Number 10 of 2019, the payment and remittance of restaurant tax must be completed within thirty working days from the date the tax became due. Original Regional Income is income received by the Regional Government for community services, implementation of government programs, and utilization of resources owned by the local area (Anggoro, 2017).

Law No. 23 of (2004) on the Financial Balance between the central and Regional Government outlines the provisions governing fiscal relations between national and local authorities "Original Regional Income, hereinafter referred to as PAD, is income obtained by the Region which is collected based on Regional Regulations in accordance with statutory regulations". Thus, Regional Original Income is one of the regional incomes that can be utilized to support regional needs in financing programs to improve local welfare and development. Several sources of Regional Original Income that have been stipulated by Law No. 23 of 2004 and can be developed by regional governments with the aim of increasing regional original income are regional taxes, which are levies carried out by regional governments on the community which are intended as a source of funds for organizing government, development, and community development and are used to improve the quality of life of the community (Sinambela, 2016).

Law Number 28 of (2009) concerning Regional Taxes and Regional Retributions states that "Regional taxes, hereinafter referred to as taxes, are mandatory contributions to regions owed by individuals or bodies that are mandatory based on the Law, without receiving direct compensation and are used for regional needs for the greatest possible prosperity of the people". Regional taxes are divided into two categories: Provincial taxes and tax imposed by districts or cities. A detailed overview of the various types of provincial regional taxes along with their applicable rates is provided in the table below:

**Table 1
Provincial Tax Rates**

No	Jenis Pajak	Tarif
1.	Pajak Bahan Bakar Kendaraan Bermotor	10%
2.	Bea Balik Nama Kendaraan Bermotor	10%
	a. Penyerahan Pertama	1% - 2%
	b. Penyerahan Kedua, dst.	2% - 10%
	c. Alat Berat (Penyerahan I)	0,5% - 1%
	d. Alat Berat (Penyerahan II, dst)	0,1% - 0,2%
3.	Pajak Rokok	10%
4.	Pajak Kendaraan Bermotor:	10%
	a. KB Pribadi (Pertama)	1% - 2%
	b. KB Pribadi (Kedua, dst)	2% - 10%
	c. KB Umum	0,5% - 1%
	d. Pem/TNI/POLRI	0,5% - 1%
	e. Alat Berat/Alat Besar	0,5% - 1%

For motor vehicle return duties do not apply to vehicles owned by the government, TNI, or POLRI. And for PBB-KB rates can be changed within a period of 3 years based on presidential regulations. Next is the district or city regional tax. There are eleven types of district or city regional taxes, the types of district or city regional taxes and their rates are:

**Table 2.
Regional Tax Rates for Regency/City**

No.	Pajak Kabupaten/Kota	Tarif
1	PBB Perdesaan dan Perkotaan	0,30%
2	BPHTB	5%
3	Pajak Restoran	10%
4	Pajak Hotel	10%
5	Pajak Hiburan	75% *)
6	Pajak Penerangan Jalan	10%
7	Pajak Reklame	25%
8	Pajak Air Tanah	20%
9	Pajak Parkir	30%
10	Pajak Mineral Bukan Logam dan Batuan	25%
11	Pajak Sarang Burung Walet	10%

*) for certain types of entertainment
Source: Law Number 28 of 2009.

Regional levies are levies imposed by the regional government on the use of services used by the community as compensation for clear and real performance from the community using the services (Samudra, 2015).

According to Law Number 28 of (2009) concerning Regional Taxes and Regional Levies, it is stated that "Regional Levies, hereinafter referred to as Levies, are regional levies as payment for services or granting certain permits specifically provided and/or granted by the Regional Government for the benefit of individuals or bodies". There are three types of regional levies based on the Law, namely General Service Levies, Business Services, and Certain Permits Law, namely General Service Levies, Business Services, and Certain Permits.

The research was conducted at the Bekasi City Regional Revenue Agency using secondary data, namely the report on the realization of restaurant tax revenue and local revenue for the 2020-2023 budget year. The basic concept of the calculation used is statistical analysis of correlation coefficient tests, determination, and regression equation tests using the SPSS software application version 27. According to (Gunawan, 2018) to determine the relationship and measure how close the variables are, the test that can be done is the correlation coefficient test. The correlation coefficient used to measure the relationship between two variables is the product moment correlation analysis. The formula for the Pearson correlation coefficient (Pearson product moment) is:

$$r_{xv} = \frac{n \sum XY - (\sum X)(\sum Y)}{\sqrt{n(\sum X^2) - (\sum X)^2} \sqrt{n(\sum Y^2) - (\sum Y)^2}}$$

Description:

r= correlation coefficient

n= number of research data

x= independent variable

y= dependent variable

Sugiyono (2019) explains that to interpret the results of the correlation coefficient test, the following guidelines can be used:

Table 3
Interpretation of the correlation coefficient

Interval Koefisien	Tingkat Hubungan
0,00 – 0,199	Sangat Rendah
0,20 – 0,399	Rendah
0,40 – 0,599	Sedang
0,60 – 0,799	Kuat
0,80 – 1,00	Sangat Kuat

Source: Sugiyono (2019)

The coefficient of determination serves as an indicator to evaluate how much the independent variable contributes to explaining the variability in the dependent variable. This Coefficient ranges from 0 to 1, where a value nearing 1 implies a strong explanatory power of independent variable over the dependent variable. It is calculated as square of the correlation coefficient and is usually presented as a percentage. (Ghozali, 2018).

There is a biased tendency from the results of the independent variables entered, which is a fundamental weakness in using the coefficient of determination test, even though the independent variable is not yet known to have a significant impact or not (Ghozali, 2018).

The determination coefficient (Kd) can be obtained by multiplying the square of the correlation coefficient (R square) by 100%

According to (Arifin, 2017) regression is a modeling of variable relationships used to predict. The purpose of regression analysis is to test the hypothesis of the characteristics of the dependent variable, estimate the average and value of the dependent variable based on the value of the independent variable, and estimate the average value of the independent variable based on its value outside the sample range.

To conduct a two-variable test, the regression test used is a simple linear regression test. The formula used to conduct a simple linear regression test is:

$$Y = a + bX$$

Description:

Y: Dependent variable

a: Constant

b: Regression coefficient

X: Independent variable

In addition, the constant value a and coefficient b are determined using the following formula:

$$a = \frac{(\sum Y)(\sum X^2) - (\sum X)(\sum XY)}{n(\sum X^2) - (\sum X)^2}$$

$$b = \frac{n \sum XY - (\sum X)(\sum Y)}{n(\sum X^2) - (\sum X)^2}$$

2. RESEARCH METHODS

Several data collection methods used in this study:

1. Observation

The method is carried out through direct observation, namely in the related field at the research location and concluding things objectively and rationally related to the research object.

2. Documentation

This method is carried out by collecting documents related to the research object and conducting a literature study by referring to relevant literature such as books, journals and laws.

The hypothesis in this study is:

H1: There is a relationship between restaurant tax revenue and the original regional income of Bekasi City

H1: There is an influence between restaurant tax revenue and the original regional income of Bekasi City

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There is a significant regression equation between restaurant tax revenue and the original regional income of Bekasi City

3. RESULTS AND DISCUSSION

The results of restaurant tax revenue are independent variables or variables (X). The data on the realization of restaurant tax revenues in Bekasi City in 2020 - 2023 is the data used in the study which can be seen in the table below:

Table 4
Realization of Restaurant Tax Revenues in Bekasi City

Bulan	Tahun			
	2020	2021	2022	2023
Januari	31.600.906.573	19.097.380.977	29.678.074.893	35.564.571.104
Februari	26.710.539.449	17.984.593.021	25.372.098.348	32.103.089.156
Maret	23.481.272.328	22.105.221.688	24.901.700.815	30.733.761.764
April	12.200.295.356	20.422.367.682	25.930.427.612	29.689.894.283
Mei	8.113.645.492	22.616.026.957	33.207.608.445	40.312.774.334
Juni	13.143.660.497	35.739.138.433	34.599.441.615	34.273.054.445
Juli	14.402.163.717	20.907.920.281	29.912.779.431	35.668.848.618
Agustus	16.648.078.470	17.689.227.759	32.220.050.148	34.720.485.919
September	19.055.928.917	17.243.363.539	33.556.858.362	33.902.446.182
Oktober	17.032.910.888	19.110.884.319	29.451.942.868	35.278.679.416
November	20.288.902.313	29.297.862.045	33.124.435.968	36.066.218.576
Desember	24.874.191.152	26.196.637.296	30.443.023.754	33.149.614.925
Total	227.552.495.152	268.410.623.997	362.398.442.259	411.463.438.722

Sumber : Badan Pendapatan Daerah Kota Bekasi

Based on the table, every year there is an increase in the realization of restaurant tax revenue in Bekasi City. 2020 was the lowest year for restaurant tax revenue in the last four years with a value of Rp. 227,552,495,152. In 2021, restaurant tax revenue was obtained at Rp. 268,410,623,997, meaning that in 2021 there was an increase in revenue realization of 18% compared to revenue in 2020.

Furthermore, in 2022, restaurant tax revenue increased by 35% compared to 2021, which was Rp. 362,398,442,259. And in 2023, restaurant tax revenue increased by 14% with a value of Rp. 411,463,438,722, meaning that in the last four years, 2023 was the year with the highest restaurant tax revenue. Local Original Income as the dependent variable or variable (Y). Data on the realization of local revenue receipts for 2020-2023 can be seen in the following table:

Table 5
Realization of Local Revenue for Bekasi City

Bulan	Tahun			
	2020	2021	2022	2023
Januari	127.723.173.768	84.060.452.736	120.355.061.510	153.173.385.083
Februari	142.348.438.642	120.848.766.322	146.376.083.264	173.191.089.329
Maret	151.425.270.200	198.893.804.938	313.808.987.734	201.066.764.347
April	110.611.454.160	177.730.889.525	193.014.508.127	172.913.755.312
Mei	157.493.702.399	250.313.843.311	169.970.234.749	238.006.823.769
Juni	209.258.456.534	265.179.628.578	318.290.730.515	237.088.408.132
Juli	171.087.884.962	253.387.046.369	200.063.250.719	232.127.490.087
Agustus	208.793.120.879	199.176.377.751	243.296.297.161	346.332.660.814
September	210.168.663.260	189.440.356.583	251.459.340.033	227.170.065.488
Oktober	158.916.730.085	208.898.075.506	188.143.634.280	236.030.865.934
November	201.334.486.013	240.577.188.283	240.600.030.740	222.049.032.490
Desember	199.711.843.500	393.571.730.232	215.515.427.019	313.068.357.159
Total	2.048.873.224.402	2.582.078.160.134	2.600.893.585.851	2.752.218.697.944

Sumber : Badan Pendapatan Daerah Kota Bekasi

In the table of Original Regional Income of Bekasi City, it was obtained at Rp.2,048,873,224,402. In 2021, it increased by 26%, namely the original regional income was obtained with a revenue of Rp.2,582,078,160,134.

In 2022, it increased by only 1% compared to 2021, namely Rp. 2,600,893,585,851 and in 2023 Original Regional Income of Bekasi City increased by 6% from 2022 with a revenue of Rp. 2,752,218,687,944.

There are three tests that will be carried out, namely the correlation coefficient test, the determination test and the simple linear regression equation test manually using the SPSS Statistics 27 version application program.

The correlation coefficient test is a test to determine the relationship between independent variables and dependent variables and to determine the direction of the relationship that occurs between independent variables (X) and dependent variables (Y) (Gunawan, 2018).

The hypothesis of the correlation coefficient test is:

H0: There is no relationship between restaurant tax revenue and local revenue in Bekasi City

H1: There is a relationship between restaurant tax revenue and local revenue in Bekasi City

Based on the hypothesis, if the sig value > 0.05 then H0 is rejected, meaning that there is a relationship between independent variables and dependent variables, while if the sig value < 0.05 then H0 is accepted, meaning that there is no influence of independent variables on the dependent variable.

The results of manual correlation calculations are:

$$r_{xy} = \frac{n \sum XY - (\sum X)(\sum Y)}{\sqrt{n(\sum X^2) - (\sum X)^2} \sqrt{n(\sum Y^2) - (\sum Y)^2}}$$

$$r_{xy} = \frac{48(29908,55) - (1149,47)(1248,85)}{\sqrt{48(27532,47) - (1149,47)^2} \sqrt{48(32496,40) - (1248,85)^2}}$$

$$r_{xy} = \frac{1435610,46 - 1435519,79}{\sqrt{1321558,70 - 1321292,50} \sqrt{1559827,349 - 1559622,16}}$$

$$r_{xy} = \frac{90,67}{\sqrt{266,20} \sqrt{205,19}}$$

$$r_{xy} = \frac{90,67}{16,32 \times 14,32}$$

$$r_{xy} = \frac{90,67}{233,71}$$

$$r_{xy} = 0,388$$

The results show that the correlation value was found to be 0.388 using the SPSS Statistics 27 version application:

**Table 6
Correlation Coefficient Test Results**

		Pajak Restoran	Pendapatan Asli Daerah
Pajak Restoran	Pearson	1	,388**
	Correlation Sig. (2-tailed)		0,006
	N	48	48
Pendapatan Asli Daerah	Pearson	,388**	1
	Correlation Sig. (2-tailed)	0,006	
	N	48	48

** . Correlation is significant at the 0.01 level (2-tailed).
Sumber : Aplikasi SPSS Statistics 27 version

Based on the table, the sig value obtained is 0.006 with a correlation value of 0.388 positive, this value is included in the "low" correlation level (0.200 - 0.399). So H0 is rejected, H1 is accepted. This means that there is a positive relationship between restaurant tax revenue and Regional Original Income. A positive relationship indicates that increasing restaurant tax revenue will increase the Regional Original Income of Bekasi City.

The determination test aims to determine the effect of restaurant tax revenue on the Regional Original Income of Bekasi City from 2020 to 2023. In the determination test, the following hypotheses are set:

H0: There is no effect between restaurant tax revenue and the regional original income of Bekasi City.

H1: There is an effect between restaurant tax revenue and the regional original income of Bekasi City.

Based on the hypothesis, if the sig value > 0.05 then H0 is rejected, meaning that there is a relationship between the independent variable and the dependent variable, while if the sig value < 0.05 then H0 is accepted, meaning that there is no effect between the independent variable and the dependent variable.

The results of the manual determination test calculation are as follows:

$$KD = R^2 \times 100\%$$

$$KD = 0,388^2 \times 100\%$$

$$KD = 15,1\%$$

The r square value obtained is 15.1%. Furthermore, to see the r square value based on the results of the analysis using SPSS Statistics 27 version can be seen in the following table:

**Table 7.
Results of the Determination Coefficient Test**

Model	Change Statistics				
	R Square Change	F Change	df1	df2	Sig. F Change
1	0,151	8,151	1	46	0,006

a. Predictors: (Constant), Pajak Restoran

Sumber : Aplikasi SPSS Statistics 27 version

Based on the table above, it can be seen that the R Square

value is 0.151 which is obtained from the squaring of the correlation value, namely $(0.388)^2 \times 100\% = 0.151 = 15.1\%$. This means that 15.1% of Restaurant Tax revenue affects Regional Original Income. While 84.9% is explained by other factors not studied by the author. Then the sig value obtained is $0.006 > 0.05$, so H0 is rejected, H1 is accepted. It can be concluded that there is an influence between Restaurant Tax Revenue (X) on Regional Original Income (Y) of Bekasi City with an influence value of 15.1%. Furthermore, to determine the influence on the independent variable, namely Restaurant Tax Revenue, a partial t-test can be carried out. The guideline for interpreting the t-test is: if the t-calculated value surpasses the t-table value, then H0 must be rejected in favor of H1; otherwise, if it is lower, H0 is accepted and H1 is dismissed. To find the t-count value using manual calculations, you can use the following formula:

$$t = \frac{r\sqrt{n-2}}{\sqrt{1-r^2}}$$

$$t = \frac{0,388\sqrt{48-2}}{\sqrt{1-0,151}}$$

$$t = \frac{2,631309779}{0,921673913}$$

$$t = 2,854924875 \text{ dibulatkan menjadi } 2,855.$$

The t-test result obtained is 2.855, then to see the t-test result through the SPSS Statistics 27 version application, you can see the following table:

**Table 8.
Partial t-test**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	17,861	2,857		6,251	0,000
Pajak Restoran	0,341	0,119	0,388	2,855	0,006

It can be seen in the table that the t-count value obtained is 2.855, the result is in accordance with the calculation using the formula manually. Then the table value can be obtained after knowing the level of significance and the residual value, the formula used is

$$t_{tabel} = (a/2 ; n-k-1 \text{ atau } df \text{ residual})$$

$$t_{tabel} = (0,05/2 ; 48-1-1)$$

$$t_{tabel} = (0,025 ; 46)$$

The table value with a significance level of 0.025 and a residual value of 46, the table value obtained is 2.013. It can be concluded that the t-value of 2.855 is greater than the t-table value of 2.013, so H0 is rejected and H1 is accepted, which means that there is an influence between Restaurant Tax Revenue and Bekasi City's Original Regional Income.

The regression equation test aims to determine the regression equation between the independent variable, namely Restaurant Tax Revenue, and the dependent variable, namely Original Regional Income. The

regression test used to test two variables is a simple linear regression test. The specified hypothesis is:

H0: There is no significant regression equation between Restaurant Tax Revenue and Bekasi City's Original Regional Income.

H1: There is a significant regression equation between Restaurant Tax Revenue and Bekasi City's Original Regional Income.

To conduct a simple regression test using manual calculations, you can see the calculation below:

$$a = \frac{(\sum Y)(\sum X^2) - (\sum X)(\sum XY)}{n(\sum X^2) - (\sum X)^2}$$

$$a = \frac{(1248,85)(27532,47) - (1149,47)(29908,55)}{48(27532,47) - (1149,47)^2}$$

$$a = \frac{34383882,98 - 34379128,47}{1321558,70 - 1321292,50}$$

$$a = \frac{4754,51}{266,20}$$

$$a = 17,861$$

The value of a obtained is 17.861. Next, to find the value of b, you can see the calculation below:

$$b = \frac{n \sum XY - (\sum X)(\sum Y)}{n(\sum X^2) - (\sum X)^2}$$

$$b = \frac{48(29908,55) - (1149,47)(1248,85)}{48(27532,47) - (1149,47)^2}$$

$$b = \frac{1435610,462 - 1435519,791}{1321558,702 - 1321292,50}$$

$$b = \frac{90,6717862}{266,20}$$

$$b = 0,340617234 \text{ dibulatkan menjadi } 0,341.$$

The b value obtained is 0.341. For the results of a simple regression test using the SPSS Statistics 27 version application, you can see the table below:

Table 9
Simple Regression Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	17,861	2,857		6,251	0,000
Pajak Restoran	0,341	0,119	0,388	2,855	0,006

a. Dependent Variable: Pendapatan Asli Daerah

In the table, the sig value obtained is 0.006 < 0.05 so that H0 is rejected. It can be concluded that a significant regression model exists for the variables under investigation. table results and calculations with a constant value of a of 17.861 and a coefficient value of b of 0.341. So the simple regression equation obtained is Y = 17.861 + 0.341X

4. CONCLUSION AND SUGGESTIONS

The conclusions from the results of the discussion include. Correlation coefficient, the correlation value was found to be 0.388 with a significance value of 0.006 > 0.05. This means that Restaurant Tax Revenue has a positive relationship with a low level of relationship. Thus, increasing Restaurant Tax Revenue will increase the Original Regional Income of Bekasi City.

Based on the determination test, the R square was obtained at 0.151. This means that 15.1% of the Original Regional Income of Bekasi City is explained by restaurant tax revenue. While 84.9% is influenced by other factors. While the t-test shows a significant influence. The regression equation is formed based on a simple linear regression test: Y = 17.861 + 0.341X with a significance of 0.006 < 0.05

Recommendations include, The Bekasi City Regional Revenue Agency is expected to continue to provide counseling to Taxpayers to improve regional tax compliance. As well as strengthening supervision and management of Restaurant Tax Revenue, such as conducting strict inspections of Restaurant Tax collection. Due to the limitations of the study which only focuses on Restaurant Tax and only a small part can explain the Regional Original Income, for further research it is expected to expand the time span and add more dominant independent variables so that it can explain the factors that influence the Bekasi City Regional Original Income.

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