InFestasi
Vol. 21(2) Month 2025 | Page 167-180
ISSN 2460-8505 (Online)
ISSN 0216-9517 (Print)

Restaurant Taxation and Sustainable Economic Growth

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ARTICLE INFORMATION
Received 14 October 2025

Revised 13 January 2026

Published 28 Junuary 2026

Keywords:
Restaurant Tax, Sustainability, Tax Awareness, Tax Compliance

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DOI:
https://doi.org/10.21107/infestasi.v21i2.32089

ABSTRACT
Restaurant tax is an important source of local revenue; however, persistent compliance problems indicate that tax awareness among restaurant owners does not necessarily lead to compliant behavior. This study aims to examine the behavioral and institutional foundations of restaurant tax compliance in Semarang City and to explain how awareness, intention, and institutional conditions interact in shaping compliance, with implications for sustainable regional development. Using a qualitative interpretive approach, data were collected through in-depth interviews with restaurant owners and analyzed thematically using the Theory of Planned Behavior and compliance theory. The findings reveal a clear gap between tax awareness and actual compliance, driven by weak subjective norms, limited perceived behavioral control, administrative complexity, perceived unfairness of tax rates, and low institutional trust. While sanctions are generally accepted as legitimate enforcement mechanisms, voluntary compliance is more strongly associated with transparency, tax education, administrative simplicity, and digitalized tax services. This study contributes to the local taxation literature by advancing a behavioral interpretation of local tax compliance and providing empirically grounded policy implications for strengthening sustainable regional fiscal capacity.

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INTRODUCTION

Essentially, every region in Indonesia is required to be independent and competitive. Regional governments are given the authority to regulate and manage government affairs within their respective jurisdictions. One of the responsibilities of regional governments is to manage regional finances independently. Effective governance requires optimal revenue, one of the main sources of which is regional taxes. Regional taxes are entirely under the authority of regional governments. One example of a regional tax collected is the restaurant tax. Law Number 1 of 2022 (Indonesia, 2022) and Government Regulation Number 35 of 2023 (Indonesia, 2023) stipulate that the restaurant tax be changed to a Tax on Certain Goods and Services (PBJT). The restaurant tax, or PBJT on food and/or beverages, is a tax imposed on food and beverages sold in restaurants, whether consumed on-site or taken away (DKPT, 2023). The restaurant tax differs from Value Added Tax (VAT). Food and beverages sold in restaurants are not subject to VAT, but rather to restaurant tax. This aims to avoid double taxation that can be detrimental to the community, while also providing regional governments with an independent source of revenue.

One of the regions that collects restaurant taxes is the city of Semarang. Restaurant tax revenue contributes significantly to the city's annual revenue. In 2019, restaurant tax revenue in Semarang reached IDR 169 billion. Although there was a decline in 2020 and 2021 due to the impact of the COVID-19 pandemic, restaurant tax revenue increased again from 2022 to 2024. From 2019 to 2024, the increase in restaurant tax revenue reached 104%.

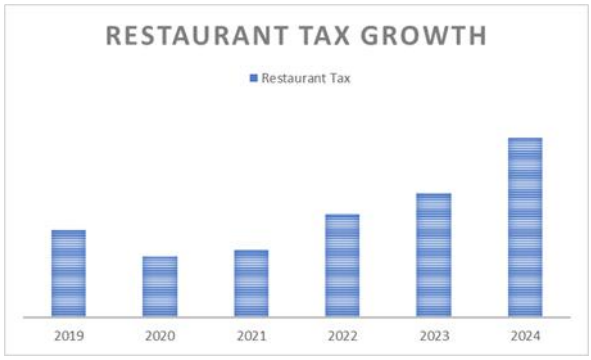

Figure 1: Restaurant Tax Growth in Semarang City
Source: Semarang City Regional Revenue Agency, 2025

Based on data from the Semarang City Revenue Agency (Bapenda, 2024), it is known that in 2024 there were 3,216 restaurants, an increase of approximately 34% from the 2,403 restaurants in 2021. This growth in the number of restaurants indicates the potential for increased restaurant tax revenue in the future (Gire *et al*., 2024; Triarda & Damayanti, 2021). Restaurant tax revenue is expected to continue to increase annually in line with the growing development of the food and beverage industry in Semarang City. Restaurant tax revenue in Semarang City has tended to exceed targets, with the exception of 2019 and 2021. This demonstrates the success of the Semarang city government in tax collection and meeting its targets. In 2021, restaurant tax revenue declined drastically. This may have been due to the COVID-19 pandemic, which also impacted the food and beverage industry. However, from 2022 to 2024, restaurant tax revenue consistently exceeded targets and increased annually. This situation indicates a significant opportunity for restaurant tax to contribute significantly to Semarang's regional revenue.

Table 1: Restaurant Tax Revenue in Semarang City

Year	Target (in millions of rupiah)	Realization (in millions of rupiah)	Achievement
2024	330,9	345,4	104%
2023	228,6	238,2	104%
2022	195,1	198,6	102%
2021	249,1	129,4	52%
2020	116,6	117,3	101%
2019	175,3	169,0	96%

Source: Processed Data, 2025

Restaurant tax revenue can be used for regional management and to support policies that favor the public interest, particularly in the culinary sector, such as the development of public infrastructure (food courts or modern markets). Furthermore, restaurant tax revenue can be allocated to provide subsidies for small businesses or improve worker skills. This way, the local culinary industry can continue to thrive, creating new business opportunities and jobs. Ultimately,

the regional economy will move forward (grow) and support national progress. Through its role in the regional economy, the restaurant tax is not merely a tool for collecting revenue but can also be a policy instrument supporting a sustainable economy. Restaurant tax revenue can be used to organize urban areas to be more environmentally friendly and support the existence of public spaces, including well-organized and hygienic culinary areas. This aligns with Sustainable Development Goal (SDG) 11, namely Sustainable Cities and Communities (Nations, 2025).

Most previous research on restaurant taxes has been descriptive in nature and focused solely on tax revenue without linking it to the concept of sustainable economics. Mulatsih *et al*. (2022), Rahmatika (2021), Siregar & Kusmilawaty (2022), and Yunita & Yuliandi (2021) have analyzed the level of restaurant tax revenue and its contribution to regional revenue. The results of Rahmatika (2021) and Yunita & Yuliandi (2021) indicate that the contribution of restaurant taxes to regional revenue is still suboptimal. Therefore, efforts and strategies are needed from local governments. Furthermore, previous research has focused more on tax compliance (Mulatsih *et al*., 2022; Rahmatika, 2021; Siregar & Kusmilawaty, 2022; Yunita & Yuliandi, 2021).Tax compliance theory serves as the primary foundation for analysis and drawing conclusions. However, these studies focused solely on evaluating tax revenue. No research has yet explored how regional tax revenue can support sustainable economic development. Therefore, this study seeks a new perspective: linking regional tax revenue to a sustainable economy.

Previous research by Mulatsih *et al*. (2022), Rahmatika (2021), Siregar & Kusmilawaty (2022), Yuniati & Yuliandi (2021) on restaurant taxes focused more on tax compliance using descriptive quantitative analysis (trends and ratios). Qualitative research on restaurant taxes was conducted by Poiyo *et al*. (2025), which showed that the implementation of restaurant tax policies in Gorontalo has progressed, but requires more active participation from restaurant owners for greater effectiveness. This finding suggests that the core challenge lies not merely in policy design, but in the intentional and cognitive dimensions of taxpayers, which have yet to be systematically examined.

Moreover, existing studies have not conceptually or empirically linked restaurant tax compliance to the broader agenda of sustainable regional economic development. Consequently, restaurant taxes continue to be positioned primarily as fiscal instruments for revenue generation rather than as integral components of a sustainable local development policy framework. This limitation reveals a clear research gap concerning how behavioral factors influencing tax compliance can support the long-term sustainability of regional economies.

This study addresses this gap by adopting the Theory of Planned Behavior (TPB) as the main analytical framework to explore restaurant taxpayers' intentions to fulfill their tax obligations. Unlike prior descriptive studies, this research employs a qualitative interpretive approach to examine how taxpayers' attitudes toward restaurant taxes, subjective norms arising from social and governmental pressures, and perceived behavioral control related to tax administration shape both their intentions and actual compliance practices. The analysis is situated in the context of Semarang City, with explicit consideration of how principles of sustainable economic development and environmental responsibility can be integrated into restaurant tax management.

The selection of restaurant taxpayers in Semarang City is particularly urgent and relevant for several reasons. First, the restaurant sector represents one of the most dynamic contributors to local economic activity in Semarang, driven by urbanization, tourism growth, and the expansion of small and medium-sized enterprises. This sector not only generates significant local tax revenue but also has direct environmental and social impacts, such as waste generation, energy consumption, and employment creation. Second, as a metropolitan city with an increasing commitment to sustainable urban development, Semarang faces growing pressure to align its local tax policies with environmental conservation and inclusive economic growth objectives. Understanding restaurant

taxpayers' behavioral intentions is therefore critical to ensuring that tax compliance is achieved not through coercive enforcement alone, but through voluntary participation grounded in awareness and shared responsibility for sustainability. Third, despite its economic importance, empirical evidence on the behavioral foundations of restaurant tax compliance in Semarang remains scarce, particularly from a qualitative, theory-driven perspective.

The novelty of this study lies in two key aspects. First, from a theoretical perspective, it extends the application of the Theory of Planned Behavior to the domain of local taxation by positioning taxpayers' intentions as a central mechanism linking tax policy implementation and sustainable regional economic development. Second, from an empirical perspective, this study provides contextual evidence demonstrating how restaurant taxes can be perceived not merely as fiscal burdens, but as policy instruments that support business sustainability, environmental conservation, and community economic empowerment. Accordingly, the findings of this research are expected to encourage a paradigm shift in local tax policy, from an administrative–fiscal orientation toward a more holistic approach grounded in behavioral insights and sustainability principles.

LITERATURE REVIEW

Behavioral and Normative Foundations of Tax Compliance

Tax compliance has increasingly been understood as a behavioral and normative phenomenon rather than merely an administrative outcome. Traditional fiscal perspectives often emphasize enforcement mechanisms, sanctions, and incentives as primary determinants of compliance. However, behavioral and sociological approaches suggest that taxpayers' decisions are shaped by internal motivations, social expectations, and perceptions of legitimacy (Tyler, 1990; Soekanto, 1977). From this viewpoint, compliance reflects not only instrumental calculations, but also moral obligations and trust in public institutions.

The Theory of Planned Behavior (TPB) provides a comprehensive framework for explaining compliance as an intention-driven behavior (Ajzen, 1991). According to TPB, intention is formed through attitudes toward taxation, subjective norms arising from social and institutional environments, and perceived behavioral control related to taxpayers' capacity to comply. Empirical studies applying TPB in the taxation context demonstrate that taxpayers who perceive taxes as beneficial, socially expected, and administratively manageable are more likely to comply voluntarily (Anugrah & Fitriandi, 2022). These findings reinforce the argument that compliance is rooted in cognitive evaluation and social meaning, rather than coercion alone.

Complementing TPB, Compliance Theory distinguishes between instrumental and normative motivations for obeying the law (Tyler, 1990). While sanctions and enforcement may induce short-term compliance, long-term and sustainable compliance depends on perceived fairness, legitimacy, and moral alignment with legal obligations. In the Indonesian context, trust in government, perceptions of justice, and moral or religious considerations have been shown to significantly influence taxpayer compliance (Ibrahim et al., 2020; Sari et al., 2022; Zainudin et al., 2022; Mutiara & Trisnawati, 2025). These studies highlight that compliance emerges from how taxpayers interpret their obligations within broader social and institutional frameworks.

Restaurant Taxation as a Behavioral and Institutional Issue

Research on restaurant taxation in Indonesia has predominantly focused on its fiscal contribution to regional revenue. Numerous studies confirm that restaurant taxes positively and significantly affect local government revenue across different regions (Mulatsih et al., 2022;

Rahmatika, 2021; Siregar & Kusmilawaty, 2022; Yunita & Yuliandi, 2021; Permadi & Asalam, 2022; Putra & Musmini, 2025). These studies establish the economic importance of restaurant taxes, particularly in urban areas where the hospitality sector continues to expand.

However, this stream of literature largely treats compliance as an outcome reflected in revenue realization, effectiveness ratios, or optimization levels. Such an approach overlooks the underlying behavioral processes that determine whether restaurant owners voluntarily comply with tax obligations. Studies examining administrative modernization, digitalization, sanctions, and service quality suggest that compliance is influenced by taxpayers' perceptions of convenience, clarity, and institutional responsiveness (Andreansyah & Farina, 2022; Leo & Alimuddin, 2023; Widiawati & Utami, 2025; Fausia et al., 2025). These findings imply that compliance cannot be fully explained without understanding how taxpayers experience and interpret the tax system.

Qualitative evidence further supports this argument. Poiyo et al. (2025) demonstrate that effective implementation of restaurant tax policies depends heavily on active taxpayer participation, indicating that institutional design alone is insufficient. This aligns with studies emphasizing transparency, trust, and communication between tax authorities and taxpayers as critical drivers of compliance (Wardani et al., 2022; Gabriella & Frederica, 2024). Taken together, these studies suggest that restaurant tax compliance is best understood as an interaction between institutional arrangements and taxpayer perceptions, rather than a purely technical enforcement issue.

Local Taxation and Sustainable Regional Development

Sustainable development emphasizes the integration of economic growth, social equity, and environmental preservation to ensure long-term societal well-being (Todaro & Smith, 2000; Emas, 2015). From this perspective, public finance plays a strategic role in shaping development trajectories, as fiscal capacity determines governments' ability to fund public services, reduce inequality, and support environmental programs. Barbier (1987) argues that economic systems must maintain their ecological foundations to achieve genuine development, implying that fiscal instruments should align with sustainability objectives.

Local taxes, including restaurant taxes, constitute a crucial component of regional fiscal systems. Stable and predictable local revenue enables governments to support inclusive economic development and respond to social and environmental challenges (Ozili, 2025; Ozili & Iorember, 2023). Empirical evidence indicates that optimizing regional tax revenue can contribute to environmentally friendly and socially responsive urban development (Suastini et al., 2025). This suggests that local taxation can function not only as a revenue-generating mechanism, but also as a policy instrument supporting sustainable development.

Despite this potential, existing studies rarely examine how taxpayer behavior mediates the relationship between local taxation and sustainability outcomes. Restaurant taxes are often discussed in isolation from broader development objectives, reinforcing a narrow fiscal interpretation. Integrating behavioral perspectives on compliance with sustainable development theory allows restaurant taxation to be reconceptualized as part of a broader governance framework, where voluntary compliance supports fiscal sustainability, environmental responsibility, and social welfare simultaneously.

RESEARCH METHOD

This study uses a qualitative method emphasizing an interpretive paradigm that views social reality as dynamic and full of subjective meaning. Human behavior is viewed as meaningful and begins with intention, thus not something that occurs automatically or suddenly (Patton, 1990). Through this interpretive paradigm, tax awareness and compliance are viewed as social

phenomena formed through the perceptions, experiences, and interactions of taxpayers (individuals) with the tax authorities (government institutions). This study uses an exploratory approach to capture the meanings and experiences directly experienced by restaurant business owners (Rukajat, 2018). This study uses primary data obtained through interviews with 20 food and beverage business owners or managers in Semarang City. The number of informants has been adjusted to the principles of qualitative research, namely that sample adequacy is determined by the depth of information and data saturation rather than statistical figures (Guest *et al*., 2020; Hennink & Kaiser, 2022). The criteria for selecting informants were: 1) Restaurant business owners (food and beverage) in Semarang City, and 2) no specific turnover limit. Informants were selected from various business scales and different locations in Semarang so that data variations and different perspectives could be represented, while also allowing for in-depth exploration of each informant.

The interview aimed to gather in-depth information regarding tax awareness, tax compliance, obstacles and expectations of food and beverage business actors in Semarang City regarding restaurant taxes. The interview was semi-structured to dig deeper into the required information. Data collection was carried out until data saturation was reached, meaning there were no new themes, patterns or information from subsequent participants (Ahmed, 2025). The interview results were then further analyzed using NVivo software to see whether there were any similarities in the patterns in the respondents' answers. NVivo was used as an analytical tool to help map themes, patterns, and research directions while also creating data visualizations. According to Geertz (1993) and Braun & Clarke (2019), qualitative data analysis was carried out in 5 stages, namely (1) Data collection & data familiarization: the process of collecting data through interviews and then re-observing the collected data; (2) Data coding: identifying keywords that emerged from the interview results and grouping the data into codes using NVivo software; (3) Thematic analysis: developing themes obtained from the coding and nodes in the previous stage with the help of NVivo; (4) Interpretation through cultural context: conducting data analysis (themes) and interpreting by linking it to the underlying theory; (5) Reporting with thick description: presenting a narrative with in-depth description and focusing on the role of regional taxes in the formation of a sustainable economy.

RESULT AND DISCUSSION

Tax Awareness Does Not Always Go Hand In Hand With Tax Compliance

The majority of restaurant owners in Semarang City are aware of the tax obligations imposed on restaurant owners, including applicable restaurant tax regulations (75% of participants). Most informants stated that they have maintained regular financial records. However, this statement is inversely proportional to the implementation of their tax obligations. Business owners' understanding of restaurant taxes is not accompanied by concrete actions. This is evidenced by interview results, which show that the majority of informants do not include restaurant taxes in their sales receipts. This fact is evidenced by the sales receipts as proof of restaurant tax collection. This condition indicates an imbalance (gap) between tax awareness and tax attendance. Awareness does not always equate to compliance (Soekanto, 1977). Taxpayers with high tax awareness do not necessarily have high tax satisfaction. According to Tyler (1990), tax awareness means a person knows their rights and obligations, while tax compliance means a person exercises those rights and obligations in accordance with tax regulations. To bridge the two, a sense of fairness and security is needed, which can be created through policy.

Tax awareness does not always equate to compliance with tax obligations. Awareness needs to be supported by law enforcement, trust, and the taxpayer's own intentions to foster compliant behavior. Many factors can influence taxpayer compliance, such as trust, religiosity, age, ethics,

and intentions (Mutiara & Trisnawati, 2025; Ramadhan & Tarmidi, 2024) .People are aware and understand their tax obligations, but they choose not to comply due to a lack of transparency or trust in the government. Similarly, even if they lack intention, they will still not comply. This phenomenon is explained by the Theory of Planned Behavior, which states that a person's actions are influenced by intentions formed by three elements: attitude toward the behavior, subjective norms, and behavioral control (Ajzen, 1991). This research also relates to taxpayer compliance in paying and reporting taxes. The act of doing something requires self-motivation (intention). This intention is usually related to something perceived as beneficial or advantageous. Subjective norms explain how social pressure can influence a person's actions. Similarly, ease and control can trigger an action (Anugrah & Fitriandi, 2022). Therefore, awareness alone is not enough to achieve tax compliance.

The Importance of the Role of Local Government in Educating About Tax Regulations.

One of the roles of local governments in optimizing tax revenue is through public outreach. Generally, the public lacks understanding regarding fulfilling their tax obligations. Therefore, the process of transferring knowledge from the government to the public is crucial because it will serve as the starting point for awareness of paying taxes. Based on interview results, 55% (11 informants) stated they had never received education from the local government regarding the obligation to pay restaurant tax. The Theory of Planned Behavior emphasizes that subjective norms influence a person's actions (Ajzen, 1991). The government's weak role in outreach indicates a lack of social pressure, causing people to feel the need to fulfill their tax obligations. Lack of information received by the public can lead to taxes being perceived solely as an obligation, without an understanding of the benefits obtained. Research by Yulianti (2022) and Nugroho (2019) proves that outreach has a positive effect on taxpayer compliance. Thus, taxpayer compliance behavior can be fostered through social norms triggered by tax outreach or education. Therefore, local governments need to play a more intensive and comprehensive role in providing tax education to the public, particularly business owners. If business owners receive information about their obligations, it is hoped that tax compliance will emerge and regional tax revenues will increase. This will also contribute to sustainable regional development.

The implementation of sanctions is one of the local government's efforts to optimize taxpayer compliance. Although informants complained about the mandatory payment of sanctions, the implementation of these sanctions apparently received full support from business actors. This is evident from 95% of informants (19 out of 20) who agreed with the existence of tax sanctions. Most informants stated that the implementation of tax sanctions is an appropriate step to create a fear and deterrent effect on taxpayers. Thus, taxpayers will be more compliant in paying and reporting taxes on time due to sanctions or fines. In the Theory of Planned Behavior, sanctions can be a trigger for a person's intention to act. Sanctions will strengthen tax compliance through perceptions of control and attitudes. The public views sanctions as a consequence of non-compliance and fosters a cautious attitude. Sanctions can also act as social pressure (subjective norms) that lead people to comply with taxes. Research by Andreansyah & Farina (2022), Bhegawati *et al*. (2023), Gabriella & Frederica (2024), and Nugroho (2019) proved that the existence of tax sanctions can lead to compliance.

Challenges and Obstacles in Fulfilling Tax Obligations

Most informants (11 out of 20) have experienced obstacles in fulfilling their tax obligations. These obstacles include a lack of business knowledge, which leads to late tax payments, which incur penalties. Furthermore, business owners lack understanding of the steps for paying and reporting taxes because the tax administration system is still considered quite complicated.

Another obstacle experienced by business owners is that when sales decline, tax obligations persist, making them feel even more burdensome.

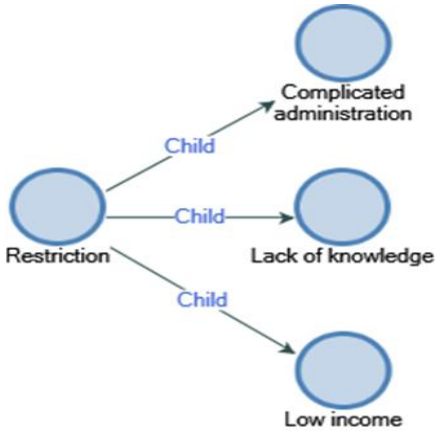

Figure 2: Challenges and Constraints
Source: NVivo, 2025.

According to Ajzen (1991), the third element shaping individual behavior in the Theory of Planned Behavior is perceived behavioral control. Low income makes business owners feel unable to pay taxes and perceive the obligation to pay taxes as a burden. Obstacles in the administrative system, perceived as quite complicated or difficult to understand, impact the public, perceiving taxes as difficult and a burden. This perception creates a low intention to pay taxes, resulting in a loss of compliance. Dalimunthe & Parinduri (2025) emphasize that tax bureaucratic reform and the digitalization of the tax system can increase voluntary taxpayer compliance. Tax bureaucratic reform, manifested in the form of simplified service procedures, is expected to build public trust. Although challenges remain, such as the discovery of unequal digital access in society and the emergence of old cultural resistance, Widiawati & Utami (2025) show that modernization of the tax administration system has an impact on increasing taxpayer compliance. This aligns with business owners' expectations for easy tax payments and reporting through a user-friendly digital system that can be accessed anywhere and anytime. This effort can serve as a form of government support to improve tax compliance and revenue. Complicated procedures raise public fear or concern about miscalculations or misreporting, ultimately leading to fines. Therefore, even if tax awareness is high, if intentions are weakened by various obstacles, tax compliance will be difficult. The Theory of Planned Behavior explains that when someone feels they lack a positive perception of something, their intentions and behavior will weaken, regardless of adequate knowledge.

Figure 3 shows that restaurant owners are more focused on the current tax rates. Restaurant tax rates are perceived as too high for small businesses. This is one of the obstacles restaurant owners face in fulfilling their tax obligations. The government is expected to adjust tax rates to reflect the income received by restaurant owners. To maintain fairness, local governments can consider implementing a progressive tax system, so that higher incomes lead to higher tax rates, and vice versa.



Figure 3: ***Word Cloud Analysis***
Source: NVivo, 2025.

Based on the Theory of Planned Behavior, everything around a person can shape their perception (perceived behavioral control), which then influences their intentions. By implementing progressive tax rates, taxes can be perceived as fairer by the public because the amount of tax is adjusted to the amount of income received, so that the burden is appropriate to their ability. This is expected to foster a positive view (perception) of taxes and trigger the emergence of intentions that lead to the realization of tax compliance. Therefore, implementing tax rates according to restaurant income can be an alternative to increase tax compliance. The application of progressive regional tax rates has been implemented by several local governments, particularly for motor vehicle taxes. Research by Barrios *et al*. (2020) and Pántya *et al*. (2016) shows that the application of progressive tax rates can actually increase taxpayer compliance in paying taxes. If implemented for restaurant taxes, it is expected that tax compliance will increase and regional revenue will also increase. Based on the interview results processed using NVivo, several keywords were identified as opportunities for restaurant tax management. These opportunities stem from public expectations that can be further considered and studied to develop policies that will further ease the burden on businesses and the public, while boosting tax compliance and increasing regional revenue.

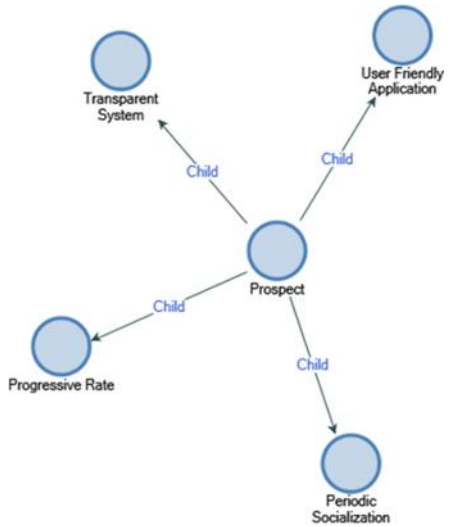

Figure 4: Restaurant Tax Opportunities
Source: NVivo, 2025

Government transparency can foster public trust and encourage taxpayer compliance.

Corruption is a stigma associated with taxes because business actors perceive regional tax management as lacking transparency. Ibrahim *et al*. (2020), Sari *et al*. (2022), and Zainudin *et al*. (2022) show that public trust in the government can increase tax compliance. When viewed through the Theory of Planned Behavior, transparency is part of a subjective norm because it can ultimately trigger moral pressure for compliance. The government strives to create a conducive climate through transparency, thus creating social pressure. The public views taxes as a collective contribution, no longer a mandatory contribution with intangible benefits. With transparency, tax allocation can be precisely determined. Thus, compliance intentions will emerge and trigger compliant behavior. Gabriella & Frederica (2024) and Wardani *et al*. (2022) prove that transparency has a positive and significant effect on tax compliance. Business owners hope for a system that can be used to pay and report taxes, making reporting easier and faster. Digitizing a simple regional tax system offers an opportunity to attract public interest in paying taxes. Business owners will voluntarily file taxes if the system is user-friendly. Research by Leo & Alimuddin (2023) found that digitizing the tax administration system can support tax compliance. Easier and faster tax administration processes, coupled with system digitization, create a perception of convenience for the public (taxpayers). Through this perception of convenience, people feel empowered (less afraid of the risk of error) to fulfill their obligations. This is expected to foster intention, followed by action. Fausia *et al*. (2025) demonstrated that a digitalized tax system offers ease of access, time efficiency, and transparency, which contribute to high taxpayer compliance.

Sustainable Restaurant Tax System Policy

The Semarang City Government needs to evaluate the management of restaurant taxes. This effort is crucial because restaurant taxes have significant revenue potential as the food and beverage industry in Semarang continues to grow. Some policies that the Semarang City Government can consider to increase restaurant tax revenue include: 1) Progressive tax rate scheme to support MSMEs: The Semarang City Government can consider implementing a progressive tax rate to reach all business groups. A progressive tax rate is a tax rate that is adjusted according to the amount of income received. The greater the income received by the restaurant, the higher the tax rate imposed. Thus, business owners with low incomes voluntarily fulfill their tax obligations. Business owners with large turnovers are still willing to fulfill their tax obligations because they are considered appropriate to the income they receive. This is expected to prevent taxpayers from feeling pressured by their "obligations" and voluntarily pay taxes. Thus, it is hoped that restaurant tax revenue will also increase.

In addition, 2) Tax Incentives for Environmentally Friendly Business Practices. The policy of providing tax incentives for businesses that implement eco-friendly systems can encourage business actors to be more tax compliant. This policy is appropriate if applied to the food and beverage industry, which generally produces waste and uses large amounts of energy. The Semarang City Government can consider implementing this tax incentive as an effort to support the implementation of the Sustainable Restaurant Tax System. Incentives can be provided to restaurant entrepreneurs who have implemented kitchen waste management, efficient use of water and electricity, waste sorting, use of environmentally friendly packaging, and so on. Tax incentives can be provided in the form of a reduction in restaurant tax bills, the elimination of fines, or a reduction in tariffs. By implementing this policy, two goals can be achieved: increasing tax compliance and increasing environmental awareness.

Finally, 3) Digitalization to Strengthen Transparency. Businesses hope for transparency from the local government in tax management. This hope can be realized through the use of technology. The Semarang City Government can collaborate with academics or technology experts to design a system that can display restaurant tax revenue and its utilization in real time. With publicly

accessible data, it is hoped that public trust will increase. This policy is expected to improve tax compliance through transparent, accountable, and efficient technology. Furthermore, installing a cashier (point of sale) program integrated with the local government's restaurant tax deduction system could also be an alternative solution. However, this system may only be applicable to large-scale taxpayers who have already invested in technology. Consumers can also participate in monitoring restaurant taxes. With each food order, consumers will receive a digital receipt containing a QR code to verify the transaction is recorded in the regional revenue system. If the Semarang City Government implements this policy, it is hoped that a transparent, accountable, and environmentally friendly tax ecosystem will be created.

CONCLUSIONS, LIMITATIONS, AND SUGGESTIONS

This study concludes that restaurant tax compliance in Semarang City is primarily shaped by behavioral and institutional factors rather than by tax awareness alone. The findings indicate that awareness of tax obligations does not translate into compliance when it is not supported by intention, perceived fairness, adequate perceived behavioral control, and institutional trust. Compliance behavior reflects taxpayers' evaluations of tax legitimacy, administrative feasibility, and the credibility of local tax governance. These results confirm the relevance of behavioral approaches in explaining local tax compliance and demonstrate that restaurant taxation operates within a broader governance context linked to sustainable regional development.

The findings imply that local tax policies should be designed to strengthen voluntary compliance by addressing behavioral and institutional constraints identified in this study. Policy instruments that enhance transparency, reduce administrative complexity, and align tax burdens with taxpayers' capacity are more likely to reinforce compliance intentions than enforcement-oriented approaches alone. In this context, restaurant taxation may function as a governance instrument that supports sustainable fiscal capacity when compliance is grounded in perceived legitimacy and manageability.

This study is subject to limitations. The study focuses on taxpayers' perspectives and does not incorporate institutional viewpoints from tax administrators, which may restrict insight into policy implementation dynamics. Future research should incorporate multiple stakeholder perspectives and comparative designs to examine variations in compliance behavior across regions and local tax regimes. Further studies may also integrate qualitative analysis with quantitative evidence to assess the fiscal and sustainability impacts of behaviorally informed local tax policies.

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