

The Role of Contribution, Taxpayer Compliance, and Tax Service Quality in Increasing Regional Original Revenue: An Empirical Study on Restaurant Taxes in Lumajang Regency

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Abstract

Introduction/Main Objectives: The background of this research is based on the importance of Regional Original Revenue (PAD) in enhancing regional fiscal independence. This study aims to analyze the influence of contribution, taxpayer compliance, and service quality on PAD in Lumajang Regency. The focus of the research is directed at restaurant taxes as one of the main sources of regional revenue in strengthening fiscal independence.

Background Problems: Although the restaurant sector has shown an increasing contribution to PAD, challenges remain in the form of low taxpayer compliance and suboptimal public service quality. These conditions have resulted in the regional revenue potential not being fully optimized, thereby requiring a comprehensive assessment of the factors that influence PAD.

Novelty: The novelty of this study lies in its focus on restaurant taxes following the significant increase in PAD in 2025. Unlike previous studies that generally examined other regional taxes such as hotel taxes, advertisement taxes, and entertainment taxes, this research specifically highlights the contribution, compliance, and service quality of restaurant taxes toward improving Regional Original Revenue in Lumajang Regency.

Research Methods: This study employs a quantitative method by distributing questionnaires to 92 restaurant taxpayers in Lumajang Regency. Data collection was conducted using a purposive sampling technique, selecting respondents based on specific criteria relevant to the research objectives. Data analysis was carried out using multiple linear regression with the assistance of IBM SPSS Statistics 26 to examine the influence of contribution, taxpayer compliance, and service quality on PAD.

Finding/Results: The results of the study show that the three variables contribution, taxpayer compliance, and service quality have a positive and significant effect on PAD. This indicates that the higher the contribution, compliance, and tax service quality, the greater the increase in regional revenue.

Conclusion: This study concludes that increasing PAD can be achieved through optimizing tax collection, improving taxpayer awareness, and enhancing the quality of public services. The local government needs to strengthen a transparent and responsive tax administration system to encourage public trust and reinforce regional fiscal independence.

Keywords: Kontribusi, Kepatuhan, Kualitas Pelayanan, Pendapatan Asli Daerah



Introduction

Indonesia has entered a new phase in the life of its society through reforms that have brought about major changes in the social, political, economic, and public sectors. In regional development, one of the main principles related to regional financing is decentralization. This principle is implemented through regional autonomy regulated by the government through (Law Number 23 of 2014) concerning Regional Government. Local governments have been given broader authority to manage and regulate their own regions, including improving their independent capacity in financial management (Smayuni, 2024). Based on previous research, in order to identify regional potential and increase local revenue, regions need to provide sufficient funding, local innovation, and regional equipment. It is very important to carry out intensification and extensification activities, as well as improve the provision of basic services through the development of strategic plans to increase regional revenue (Tomi Wiratama, 2022). In this context, local governments strive to increase regional revenue every year, and this is a program that is undoubtedly carried out by all levels of local government (Ahmad Zulfikar & Sofia Ardelia, 2023).

Local Own-Source Revenue (PAD) serves as the main source of funds to support regional development, such as infrastructure development. PAD also forms the main foundation for regional financing, so that the region's ability to carry out economic activities can be measured by the size of PAD's contribution to the Regional Revenue and Expenditure Budget (APBD). The greater the contribution of PAD to the APBD, the lower the dependence of local governments on assistance from the central government (Suprpto & Purbowati, 2024). Meanwhile, based on research, the role of the restaurant sector in the economy of Lumajang Regency is very important in driving growth and regional financial independence. The contribution of this sector can be seen from restaurant tax revenue, which is one of the key components in the formation of PAD. Therefore, in-depth research is needed to assess the extent of the restaurant sector's contribution to the increase in PAD in Lumajang Regency, as well as to identify the factors that influence it (Agustian, 2022).

This study applies agency theory, which explains the interaction between the community as the principal and the local government as the agent tasked with managing public funds through tax and levy revenues. In this situation, the community has the right to evaluate the performance of the local government in managing Local Own-Source Revenue (PAD) in an open and accountable manner (Shafitri et al., 2025). This can affect the level of taxpayer contribution and compliance, as well as the amount of local revenue obtained. Thus, agency theory is used to understand how to regulate the agency relationship between the community and local government through increased contribution, compliance, and service quality, in order to achieve efficient and fair local financial management (Novi Natalia, 2023).

Taxes serve as a source of regional revenue that does not provide direct compensation to taxpayers, and these funds are allocated for regional interests to maximize community welfare (Petty, 2021). Tax contributions are an important source of revenue used to fund local government activities, which are managed through Local Own-Source Revenue (PAD). Therefore, local governments need to maximize the management of revenue sources derived from PAD (Magdalena, 2020). According to agency theory, tax contributions demonstrate the responsibility of local governments as agents in managing public funds originating from the community as principals. The community submits a portion of its income through taxes with the expectation that these funds will be managed efficiently for the common good. Thus, the level of tax contributions to local revenue becomes a measure of the extent to which local governments carry out their duties transparently and responsibly (Wahyu, 2024). Previous studies have shown that restaurant tax contributions have a positive and significant impact on local revenue, thereby strengthening the argument about the importance of the tax sector in

increasing local revenue (Nurmalita Aprilia Azizah, 2021). Based on these findings, it is known that the first hypothesis in this study states that restaurant tax contributions have a positive and significant effect on local revenue.

Tax compliance plays a crucial role in increasing Local Own-Source Revenue (PAD), as tax revenue is highly dependent on public awareness of their tax obligations. A high level of compliance demonstrates an understanding that taxes are the main source of funding for regional development. However, there are still taxpayers who are less compliant due to a lack of knowledge about tax regulations and the lack of visible direct benefits from the taxes paid, which affects the low effectiveness of tax collection and local revenue (Yanti et al., 2025). According to agency theory, taxpayer compliance reflects the level of trust that the public, as principals, has in local governments as agents. If governments demonstrate transparency and accountability in tax management, public trust will increase, which will then encourage greater compliance and have a positive impact on increasing local revenue (Sawitri, 2020). In addition, tax compliance is also greatly influenced by the structure of the applicable tax system, whereby a taxpayer must comply with the stipulated provisions and procedures in order to be considered compliant by the authorities (Duve & Schutte, 2025). Previous studies have shown that taxpayer compliance can have a positive and significant impact on local revenue. This is because restaurant tax revenue has reached the desired tax target (Manokwari, 2022). Thus, based on these findings, it can be concluded that the second hypothesis in this study states that taxpayer compliance has a positive and significant effect on PAD.

One of the steps to improve the quality and quantity of services is expected to increase taxpayer satisfaction, so that they will be more compliant in fulfilling their obligations (Agus Rahman Alamsyah, 2022). Service quality can be evaluated based on consumer perceptions by comparing expectations when receiving services with actual experiences (Justita Dura, 2025). The main element that can provide satisfaction and happiness for consumers (taxpayers) is service quality (Gangl, 2020), because this is related to behavior in decision-making that can be seen from reactions such as complaints, suggestions, or changes in choice (Dwi Nurma Dewi et al., 2022). The agency theory explains that service quality reflects the responsibility of local governments as agents in meeting the expectations of the community as principals. Good, open, and responsive services will increase public trust and participation in paying taxes (Patricia Chandra & Efendi, 2024). Previous studies have shown that the results have a positive impact on tax services on local revenue. The services provided by tax officials are very important because they can affect local revenue both directly and indirectly (Octaviany et al., 2021). Based on these findings, it can be assumed that the third hypothesis in this study states that service quality has a positive and significant effect on PAD.

Local Revenue (PAD) continues to show annual growth, indicating the significant contribution of taxpayers to local revenue, both through restaurant taxes and other types of local taxes. According to the 2025 Regional Revenue and Expenditure Budget (APBD) report, the PAD budget for Lumajang Regency is set at Rp 423.55 billion, an increase of around 29.02% from the previous year. As of August 2025, PAD realization has reached IDR 325.08 billion, or around 76.75% of the target, with regional tax contributions amounting to IDR 128.00 billion and regional levies amounting to IDR 177.35 billion, as well as 2.26% from restaurant taxes. This increase shows that local taxes play an important role in supporting regional financial independence (Badan Pajak Dan Retribusi Daerah Kabupaten Lumajang, 2025). Therefore, researchers chose Lumajang Regency because this region showed significant growth in restaurant tax contributions to local revenue and rapid economic development. This 2025 study was conducted as an update to the 2022 study, with the aim of examining the impact of tax contributions, compliance, and service quality on Local Own-Source Revenue (PAD). The research focused on the role of restaurant taxes in strengthening regional fiscal independence and improving tax management efficiency through better services to taxpayers.

Research Methods

This study applies a quantitative method using primary data as the main source. Data collection was conducted through a survey by distributing questionnaires to restaurant taxpayers who were the research respondents. The research instrument was compiled using a Likert scale with answer options of strongly agree, agree, neutral, disagree, and strongly disagree. The data obtained was then processed and analyzed quantitatively to produce findings in line with the research objectives. The sampling technique used was purposive sampling, with the criteria for respondents being restaurant taxpayers registered with the Lumajang Regency Tax and Retribution Agency and having been in operation for at least one year. The sample size was determined using the Slovin formula with an error tolerance of 10%. The Slovin formula is as follows.

$$n = \frac{N}{1 + N(e)^2}$$

Description:

n: sample size

N: population size

e: error value/tolerance (10%)

Sample Calculation:

$$n = \frac{1040}{1 + 1040(0,1)^2}$$

$$n = \frac{1040}{11,4}$$

$$n = 91,22$$

$$n = 92 \text{ (rounded)}$$

The data collection instrument in this study used a questionnaire containing a list of structured questions to measure each research variable. The type of questionnaire used was a closed questionnaire, in which each question was accompanied by answer options that could be selected by respondents. Before being applied in the study, the instrument was tested for validity and reliability to ensure the accuracy and consistency of the measurements. Data analysis was performed using descriptive statistics, followed by classical assumption tests, namely normality tests, multicollinearity tests, and heteroscedasticity tests. Furthermore, to determine the effect of independent variables on dependent variables, multiple linear regression analysis was used with the following equation.

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 \dots\dots\dots (1)$$

Explanation:

Y = Local Own-Source Revenue (PAD)

a = Constant (value of Y when X = 0)

X1 = Contribution

X2 = Compliance

X3 = Service Quality

b1, b2, b3 = regression coefficients, which indicate the direction of regression

Next, hypothesis testing was conducted using the t-test to assess the significance of the partial effect of each independent variable on Local Own-Source Revenue.

Table 1. Research Instrumen

Number	Research Variables	Indicator	Reference
1	Contribution (X1)	1. Increased contribution of restaurant taxes to local revenue each year 2. Efficiency in the management of restaurant tax revenue by local governments 3. Impact of restaurant tax revenue on regional development and community welfare	(Yuniati & Yuliandi, 2021), (Panawan et al., 2021), (Nurmalita Aprilia Azizah, 2021)
2	Tax Compliance (X2)	1. Compliance in fulfilling tax obligations on time 2. Taxpayers' understanding of local tax regulations and procedures 3. Taxpayers' trust in the transparency and accountability of local government	(Nugraheni Agustina et al., 2021), (Parengkuan & Nursyirwan, 2023), (Andrianto & Mulyono, 2025)
3	Quality Of Service (X3)	1. Speed and accuracy of local tax services 2. Convenience and ease of tax service processes 3. Ability of tax officials to provide information and solutions	(Meirinawati, 2025), (Halawa & Ndraha, 2023)
4	Local Revenue (Y)	1. Utilization of PAD for regional development and public services 2. Regional fiscal growth and independence 3. Effectiveness of PAD management and utilization	(Saifuddin, 2020), (Risdiyanto et al., 2023), (Meiriki et al., 2020)

Source: Author's Work, 2025.

Result

Descriptive statistics were used in this study to describe the profile of restaurant taxpayers in Lumajang Regency. This information is important for understanding the context of the data used before conducting further analysis. The data were obtained by distributing questionnaires to 92 respondents who met the following research criteria:

Table 2. Respondent Data Criteria

Respondent Classification	Categori	Amount	Percentage
Long Operation	1-5 year	80	85,9%
	5-10 year	8	8,7%
	>10 year	5	5,4%
	Total	92	100%
Omzet/Bulan	<10 million	59	63%
	10 - 50 million	26	28,3%
	50 - 150 million	8	8%
	Total	93	100%

Source: Author's Work, 2025.

Based on the table, it is known that most businesses have been operating for 1–5 years, namely 80 respondents or 85.9%. This indicates that the majority of business actors who became respondents are in the early stages of development or are in the process of growth. In addition, the majority of businesses have a monthly turnover of less than 10 million rupiah, with 59 respondents or 63%. This condition shows that most business actors fall into the micro business category with a relatively low income level. Before proceeding to the next stage of analysis, the first step taken is to test the validity of the research instrument. The validity test aims to ensure that each question in the questionnaire is truly capable of measuring the variables being studied accurately and appropriately. The results of the instrument validity test are shown in the following table.

Table 3. Recapitulation of Validity Test

Variable	Item	Rcalculated	Rtabel	Description
Contribution (X1)	X1.1	0.721	0,2050	Valid
	X1.2	0.786	0,2050	Valid
	X1.3	0.768	0,2050	Valid
	X1.4	0.712	0,2050	Valid
	X1.5	0.736	0,2050	Valid
	X1.6	0.661	0,2050	Valid
Compliance (X2)	X2.1	0.683	0,2050	Valid
	X2.2	0.705	0,2050	Valid
	X2.3	0.671	0,2050	Valid
	X2.4	0.707	0,2050	Valid
	X2.5	0.295	0,2050	Valid
	X2.6	0.321	0,2050	Valid
Service Quality(X3)	X3.1	0.670	0,2050	Valid
	X3.2	0.793	0,2050	Valid
	X3.3	0.806	0,2050	Valid

	X3.4	0.540	0,2050	Valid
	X3.5	0.527	0,2050	Valid
	X3.6	0.573	0,2050	Valid
Local Revenue (Y)	Y.1	0.233	0,2050	Valid
	Y.2	0.641	0,2050	Valid
	Y.3	0.586	0,2050	Valid
	Y.4	0.399	0,2050	Valid
	Y.5	0.628	0,2050	Valid
	Y.6	0.621	0,2050	Valid

Source: Author's Work, 2025.

Based on the table, the significance value obtained is below 5%, and the analysis results show that the table r value is 0.2050. All items have a calculated r value greater than the table r, so it can be concluded that the questionnaire is valid. After all statements were declared valid, the next step was to conduct a reliability test to ensure that the research instrument had a good level of consistency and reliability in producing data. The reliability test results can be seen in the following table.

Table 4. Reliability Test Result

Cronbach's Alpha	N of Items
.822 (Contribution)	6
.776 (Compliance)	6
.680 (Service Quality)	6
.843 (Local Revenue)	6

Source: Author's Work, 2025.

Based on the table, the Cronbach's Alpha value for each variable is above 0.60, so the research instrument is considered reliable. After the instrument is declared to have a good level of reliability, the next step is to conduct a normality test using the Kolmogorov–Smirnov method. In this study, the normality test was conducted using SPSS 26, and the test results are as follows.

Table 5. Normality Test Result One Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		92
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.42481943
Most Extreme Differences	Absolute	.081
	Positive	.081
	Negative	-.041
Test Statistic		.081
Asymp. Sig. (2-tailed)		.176 ^c

Source: Author's Work, 2025.

Based on the results of the normality test above, the significance value is 0.176, which is greater than 0.05. Therefore, it can be concluded that the data is normally distributed. After determining that the data is normally distributed, the next step is to perform a multicollinearity

test.

Table 6. Multicollinearity Test Result

Model	Collinearity Statistics	
	Tolerance	VIF
Contributiom	.856	1.169
Compliance	.925	1.081
Service Quality	.899	1.112

Source: Author's Work, 2025.

Based on the output data above, it is known that the tolerance values for contribution, compliance, and service quality meet the criteria of > 0.10 and VIF values < 10.00 , so it can be concluded that there is no multicollinearity. After the multicollinearity test results show that there is no correlation between independent variables, the next step is to conduct a heteroscedasticity test.

Table 7. Heteroscedasticity Test Result

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
1 (Constant)	3.582	1.894			1.891	.062
Contribution	-.031	.052	-.067		-.587	.559
Compliance	.009	.058	.017		.153	.879
Service Quality	-.070	.060	-.130		-1.169	.245

Source: Author's Work, 2025.

The table above shows that the significance values for contribution, compliance, and service quality are greater than 0.05, which means that the regression model in this study does not contain heteroscedasticity. After determining that the regression model does not contain heteroscedasticity, the next step is to test the hypothesis, namely multiple linear regression analysis.

Table 8. Multiple Linier Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
1 (Constant)	27.533	2.474			11.128	.000
Contribution	-.233	.070	-.292		-3.316	.001
Compliance	.419	.079	.427		5.285	.000
Service Quality	-.411	.079	-.446		-5.185	.000

Source: Author's Worl, 2025.

Based on the table above, the regression equation can be written as follows:

$$Y = 27.533 + -0.233X_1 + 0.419X_2 + -0.411X_3 \dots\dots\dots (1)$$

Keterangan:

Y : Pendapatan Asli Daerah

X1 : Kontribusi

X2 : Kepatuhan

X3 : Kualitas Pelayanan

After conducting multiple linear regression analysis, it can also be seen from the table above that the partial test obtained a calculated t value of X1 (3.316) > t table (1.987) and sig (0.001) < 0.05, so H1 is accepted and it can be concluded that the contribution has a positive and significant effect on local revenue in the tax and local revenue agency of Lumajang Regency. The t-value for X2 is (5.285) > t-table (1.987) and sig (0.000) < 0.05, so H2 is accepted and it can be concluded that compliance has a positive and significant effect on local revenue. The t-value for X3 is (5.185) > t table (1.987) and sig (0.000) < 0.05, so H3 is accepted and it can be concluded that service quality has a positive and significant effect on local revenue.

Discussion

The Effect of Restaurant Tax Contributions on Local Revenue (PAD)

The results of this study provide an overview of the role of restaurant tax contributions in increasing Local Revenue (PAD) in Lumajang Regency. Based on the analysis conducted, the restaurant tax contribution variable has been proven to have a positive and significant effect on PAD. This tax contribution demonstrates the active participation of the community in supporting regional development through the fulfillment of fiscal obligations that are carried out regularly and measurably. The increase in tax contributions also reflects the government's effectiveness in optimizing the potential for regional tax revenue, particularly from the restaurant sector, which is an important source of income. These findings are in line with research conducted by (Nurmalita Aprilia Azizah, 2021) which states that an increase in restaurant tax contributions has a direct impact on local revenue, both in terms of nominal revenue and strengthening local fiscal capacity.

From an agency theory perspective, restaurant tax contributions reflect the relationship between the community as the mandating party (principal) and the local government as the party authorized to manage public funds (agent). If the government performs its duties transparently and accountably in managing tax revenues, the community will have confidence that the funds they pay are truly used for the common good (Wahyu, 2024). This high level of trust will encourage the community to be more compliant in fulfilling their tax obligations and increase their contribution to local revenue. Thus, the better the performance of the local government in accounting for tax management, the greater the community's contribution to local revenue. Ultimately, this will strengthen fiscal independence and accelerate economic development in Lumajang Regency.

The effect of taxpayer compliance on Local Own-Source Revenue (PAD)

The analysis shows that taxpayer compliance has a positive and significant effect on Local Own-Source Revenue (PAD). This means that the higher the level of taxpayer compliance, the greater the tax revenue that can be collected by local governments. Such compliance reflects the community's awareness of fulfilling their fiscal obligations voluntarily, on time, and in accordance with applicable tax regulations. These findings are consistent with research (Manokwari, 2022), which states that increased awareness and compliance among taxpayers can encourage the achievement of tax revenue targets and improve the effectiveness of the regional taxation system. Thus, taxpayer compliance is an important factor in realizing a sustainable tax revenue system that can support regional fiscal independence.

From an agency theory perspective, taxpayer compliance reflects the level of trust that the public, as principals, has in local governments as agents tasked with managing public funds. If the government is able to demonstrate transparency, accountability, and integrity in the management of local taxes, the level of public trust will increase. This trust forms the basis for

voluntary compliance among taxpayers, which ultimately strengthens local fiscal capacity (Sawitri, 2020). Therefore, local government efforts to improve service quality, reform the tax administration system, and provide ongoing education to taxpayers are important steps to maintain good agency relationships and ensure sustainable growth in local revenue.

The effect of service quality on Local Own-Source Revenue (PAD)

The results of the study show that service quality has a positive and significant effect on Local Own-Source Revenue (PAD). This means that the better the tax services provided by local governments, the higher the level of satisfaction and loyalty of taxpayers in fulfilling their tax obligations. Fast, accurate, transparent, and friendly services can provide a positive experience for taxpayers, encouraging them to be more compliant and consistent in paying taxes. These findings are consistent with research (Octaviany et al., 2021), which states that the quality of public services has a direct impact on increasing taxpayer compliance and leads to an increase in regional revenue. Thus, service quality is a crucial factor in improving the effectiveness of the regional taxation system and supporting the fiscal independence of regional governments.

Within the framework of agency theory, service quality reflects the form of responsibility and commitment of local governments as agents in carrying out the mandate of the community as principals. When tax services are provided professionally, transparently, and with a focus on taxpayer satisfaction, public trust in the government will increase. This trust forms the basis for public compliance and active participation in paying taxes (Patricia Chandra & Efendi, 2024). Therefore, improving the quality of tax services through human resource competency development, taxation system digitization, and the application of transparency and accountability principles are strategic steps to strengthen agency relationships and encourage sustainable growth in Local Own-Source Revenue (PAD).

Conclusion

The conclusion of this study shows that restaurant tax contributions, taxpayer compliance, and tax service quality have a positive and significant effect on the Local Revenue (PAD) of Lumajang Regency. This means that the greater the restaurant tax contribution, the higher the level of taxpayer compliance, and the better the quality of tax services provided, the higher the PAD that can be obtained by the local government. The results of this study have implications for the local government, particularly the Regional Tax and Retribution Agency (BPRD) of Lumajang Regency, to continue optimizing tax collection and increasing taxpayer awareness in order to strengthen restaurant tax contributions. The finding that compliance and service quality have a significant effect on PAD emphasizes the importance of developing a tax administration system that is transparent, responsive, and oriented towards public service. In addition, the results of this study can be used as a basis for policymakers in formulating strategies to increase PAD through an approach that emphasizes service aspects and increasing public trust in local governments.

This study has several limitations. The scope of the study only covers restaurant taxpayers in Lumajang Regency, so the results cannot be generalized to other types of local taxes. The data used comes from a questionnaire with a quantitative approach, so it is not yet able to describe in depth the non-quantitative factors that may affect PAD. In addition, the limited research period means that this study does not fully capture the dynamics of policy changes or regional economic conditions in the long term. For further research, it is recommended that the research object be expanded to other types of local taxes such as hotel, entertainment, or advertising taxes so as to produce more comprehensive findings. The use of a mixed method can also be considered by adding interview or observation techniques to explore in greater depth the factors that influence taxpayer compliance and service quality. Future research is

also encouraged to add other variables to enrich the analysis and provide a broader picture of the factors that influence the increase in Local Own-Source Revenue.

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