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The Influence Of Tax Regulation Understanding, Tax Rates, And Taxpayer Awareness On Restaurant Taxpayer Compliance

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Abstract- *This study examines the influence of tax regulation understanding, tax rates, and taxpayer awareness on restaurant taxpayer compliance in Serang City. Using a quantitative associative approach, data were collected from 65 registered restaurant and cafeteria taxpayers through questionnaires and analyzed using multiple linear regression. The results show that all three variables tax regulation understanding, tax rates, and taxpayer awareness significantly and positively affect taxpayer compliance, both partially and simultaneously. These findings highlight the importance of tax literacy, fair tax rates, and increased taxpayer awareness in improving local tax compliance.*

Abstrak- Studi ini meneliti pengaruh pemahaman peraturan pajak, tarif pajak, dan kesadaran wajib pajak terhadap kepatuhan wajib pajak restoran di Kota Serang. Dengan menggunakan pendekatan asosiatif kuantitatif, data dikumpulkan dari 65 wajib pajak restoran dan kafetaria terdaftar melalui kuesioner dan dianalisis menggunakan regresi linier berganda. Hasil menunjukkan bahwa ketiga variabel yaitu pemahaman peraturan pajak, tarif pajak, dan kesadaran wajib pajak secara signifikan dan positif memengaruhi kepatuhan wajib pajak, baik secara parsial maupun simultan. Temuan ini menyoroti pentingnya literasi pajak, tarif pajak yang adil, dan peningkatan kesadaran wajib pajak dalam meningkatkan kepatuhan pajak daerah..

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1. Introduction

Restaurant businesses have experienced rapid growth in many Indonesian regions, including Serang City, where culinary tourism has become a significant driver of local economic activity. The increasing number of restaurants and cafeterias contributes not only to employment and local business development but also to the rise of local tax revenues, particularly Restaurant Tax, which forms an essential component of Regional

Original Revenue (Pendapatan Asli Daerah/PAD). As stated in Law No. 1 of 2022, regional taxes serve as mandatory contributions imposed on individuals or entities to support local development and public services. Thus, maximizing restaurant tax compliance is a strategic priority for local governments seeking to strengthen fiscal independence.

Taxpayer compliance, however, remains a complex issue influenced by various internal and external factors. Previous studies highlight that compliance is shaped by taxpayers' understanding of tax regulations, perceived fairness of tax rates, and level of tax awareness (Rahayu, 2017; Mardiasmo, 2016). Understanding tax rules is fundamental because taxpayers who comprehend procedures, rights, and obligations are more likely to report and pay taxes correctly (Hardiningsih & Yulianawati, 2011). In the context of restaurant taxation, comprehension includes knowledge of local tax systems, reporting mechanisms, and applicable tax rates. Limited understanding may increase the likelihood of reporting errors, underpayment, or even deliberate noncompliance.

Tax rates also play a crucial role in influencing compliance behavior. According to fiscal theory, tax rates must balance revenue generation with taxpayers' ability and willingness to pay (Resmi, 2016). Excessively high tax rates may trigger tax evasion or revenue concealment, especially among small and medium restaurant owners who perceive tax obligations as burdensome (Arviana & Sadjiarto, 2014). In Serang City, the restaurant tax rate is set at 10% based on local regulation, which aims to maintain fairness while optimizing regional revenues. However, empirical findings regarding the effect of tax rates on compliance remain mixed. Some studies found positive effects (Oliviandy et al., 2021), while others reported no significant influence (Ezer & Ghozali, 2017), suggesting that rate effectiveness may vary based on taxpayer perception and enforcement mechanisms.

Another critical factor is taxpayer awareness, defined as the willingness of taxpayers to comply voluntarily based on understanding the importance of taxes for public welfare (Soemarso, 2017). Awareness is strongly linked to attitudes and behavioral intentions, as explained in the Theory of Planned Behavior (Ajzen, 1991), which suggests that individuals' behavior is guided by beliefs, norms, and perceived control. In the tax context, higher awareness leads to stronger moral responsibility and increased voluntary compliance. However, awareness among Indonesian taxpayers, particularly small business owners, is often reported as low due to misconceptions about taxation, distrust in government, and limited knowledge of tax benefits (Setiawan, 2018).

In Serang City, local tax authorities continue to face challenges in improving restaurant taxpayer compliance. Reports indicate that many restaurant owners still lack adequate tax literacy and often delay payments or underreport sales, despite tax revenue being essential for funding public infrastructure and services. With the city's growing culinary sector and increasing number of new restaurants each year, understanding the factors that influence compliance becomes even more important for formulating effective tax policies and outreach strategies.

Given these issues, this study aims to analyze the influence of tax regulation understanding, tax rates, and taxpayer awareness on restaurant taxpayer compliance in Serang City. By examining these variables simultaneously, the research seeks to provide empirical insights into which factors most significantly shape compliance behavior. The findings are expected to help local governments and tax authorities develop targeted interventions such as improving taxpayer education, adjusting policies, or enhancing service quality to increase compliance and optimize regional tax revenues.

2. Metode

This study employed a quantitative associative research design to examine the influence of tax regulation understanding, tax rates, and taxpayer awareness on restaurant taxpayer compliance. The goal of this design is to measure relationships between variables and determine the extent to which independent variables explain variations in the dependent variable. The research was conducted among restaurant and cafeteria taxpayers registered in Serang City, Indonesia.

2.1 Taxpayer compliance

Taxpayer compliance refers to the willingness of taxpayers to fulfil their tax obligations in accordance with applicable laws (Mardiasmo, 2016). Compliance is influenced by both cognitive and behavioral factors, including taxpayers' knowledge, perceptions, and attitudes (Rahayu, 2017).

2.2 Tax Regulation Understanding

Tax regulations understanding is defined as the extent to which taxpayers comprehend tax rules, procedures, and reporting mechanisms. A higher level of understanding is associated with greater accuracy and punctuality in fulfilling tax obligations (Hardiningsih & Yulianawati, 2011).

2.3 Tax Rates

Tax rates represent the percentage imposed on taxable transactions. According to tax fairness theory, optimal tax rates should maintain a balance between revenue collection and taxpayer ability to pay (Resmi, 2016). Perceptions of fairness strongly influence compliance behavior; taxpayers tend to comply when they view the imposed rate as reasonable.

2.4 Taxpayer Awareness

Taxpayer awareness involves taxpayers' internal motivation and recognition of taxes as an essential contribution for public goods and government programs (Soemarso, 2017). Awareness is also shaped by attitudes and subjective norms, consistent with the Theory of Planned Behavior (Ajzen, 1991), which posits that behavior is driven by intention formed through beliefs, norms, and perceived control.

These theoretical foundations guided the development of the research model, which examines the relationships among tax regulations understanding (X1), tax rates (X2), taxpayer awareness (X3), and taxpayer compliance (Y). Therefore, the hypotheses formulated are as follows:

H1: Tax regulation understanding has a positive and significant effect on taxpayer compliance;

H2: Tax rates have a positive and significant effect on taxpayer compliance; and

H3: Taxpayer awareness has a positive and significant effect on taxpayer compliance.

2.5 Research Methods

The population consists of all restaurant and cafeteria taxpayers registered in the Regional Revenue Agency (Bapenda) of Serang City as of 2024. A total sample of 65 taxpayers was selected using purposive sampling.

Primary data were collected through structured questionnaires distributed directly to restaurant owners, managers, or responsible tax personnel.

Data were analyzed using multiple linear regression, allowing examination of the independent effect of each variable as well as their simultaneous influence. The following statistical tests were conducted using SPSS version 23.

3. Results and Discussion

Based on the data collection and selection results, a sample of 65 respondents was obtained. Of the 80 questionnaires distributed, 65 were returned and can be used as samples. The questionnaires were distributed using a Google Form link in several ways, including a Direct Message (DM) via Instagram and WhatsApp chat.

3.1 Validity Test

A questionnaire can be said to be valid if the statements in the questionnaire are able to reveal something that is measured by the questionnaire. Validity testing is conducted by analyzing the data from the questionnaire trial distributed to respondents. This test uses a two-sided test with a significance level of 0.5%. Validity testing is conducted by examining 65 respondents' answers. The

number of questions tested for validity is 15 items, which consists of statements on restaurant taxpayer compliance variables (5 items), tax regulations understanding (3 items), tax rates (3 items), and taxpayer awareness (4 items).

Table 1. Validity Test

Item	Significant Values	Results
Taxpayer Understanding (X1)		Regulations
X1.1	< 0.001	Valid
X1.2	< 0.001	Valid
X1.3	< 0.001	Valid
Tax Rates (X2)		
X2.1	< 0.001	Valid
X2.2	< 0.001	Valid
X2.3	< 0.001	Valid
Taxpayer Awareness (X3)		
X3.1	< 0.001	Valid
X3.2	< 0,001	Valid
X3.3	< 0.001	Valid
X3.4	< 0.001	Valid
Taxpayer Compliance (Y)		
Y.1	< 0.001	Valid
Y.2	< 0.001	Valid
Y.3	< 0.001	Valid
Y.4	< 0.001	Valid
Y.5	< 0.001	Valid

Source : SPSS 23

The results presented in Table 1 indicate that all items in this study are valid.

3.2 Reliability Test

A reliability test is a measuring tool for assessing a questionnaire, which is an indicator of a variable. A questionnaire is considered reliable if respondents' answers remain consistent over time.

Table 2. Reliability Test

Item	Cornbach Alpha Values	Results
X1	0.895	Reliable
X2	0.885	Reliable
X3	0.909	Reliable
Y	0.908	Reliable

Source : SPSS 23

The results presented in Table 2 indicate that all items in this study are reliable.

3.3 Normality Test

Normality test is performed to determine whether the residual data in the regression model is normally distributed. One of the methods used in this test is the Kolmogorov-Smirnov test.

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	11,350	4,609		2,463	,019		
	X1	-,308	,315	-,163	-,978	,335	,751	1,332
	X2	,976	,303	,556	3,222	,003	,702	1,424
	X3	,082	,200	,063	,407	,686	,869	1,150

a. Dependent Variable: Y

Fig. 1. Normality Test

Based on the normality test, the Asymp. Sig. (2-tailed) value of 0.111 is greater than 0.05. This means that the residual data is normally distributed.

3.4 Multicollinearity Test

One-Sample Kolmogorov-Smirnov Test			
			Unstandardized Residual
N			39
Normal Parameters[a,b]	Mean		,0000000
	Std. Deviation		2,73780234
Most Extreme Differences	Absolute		,127
	Positive		,084
	Negative		-,127
Test Statistic			,127
Asymp. Sig. (2-tailed)[c]			,111
Monte Carlo Sig. (2-tailed)[d]	Sig.		,109
	99% Confidence Interval	Lower Bound	,101
		Upper Bound	,117

Fig. 2. Multicollinearity Test

Based on fig. 2, it can be seen that the VIF value for the variable tax regulations understanding (X1) is 1.332 < 10 with the tolerance is 0.751 > 0.1, the tax rates (X2) is 1.424 < 10 with tolerance value rate is 0.702 > 0.1 and taxpayer awareness (X3) is 1.150 < 10 with tolerance value is 0.869 > 0.1. This proves that the regression model used in this study does not contain multicollinearity.

3.5 Heteroscedasticity Test

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,439	2,739		,890	,379
	X1	-,097	,187	-,100	-,515	,610
	X2	,095	,180	,106	,530	,600
	X3	-,011	,119	-,017	-,096	,924

Fig. 3. Heteroscedasticity Test

Based on Fig. 3, the significance value (sig) for variable X1 is 0.610, while the significance value (sig) for variable X2 is 0.600 and for variable X3 the significance value (sig) is 0.924.

Table 4. T-Test Results

Variables	Coefficient B	Sig.
(Constant)	11.350	0.019
X1	-0.308	0.335
X2	0.976	0.003
X3	0.082	0.686

Based on Table 4, the results of the t-test are as follows:

1. The effect of tax regulation understanding (X1) on restaurant taxpayer compliance (Y).

The calculated t-value (t_h) is -0.978, and the table t-value (t_t) is 2.030. Since $t_h < t_t$ (-0.978 < 2.030) and the significance value is 0.335 > 0.05, it can be concluded that Ha is rejected and Ho is accepted. This means that partially, tax regulation understanding does not have a significant effect on restaurant taxpayer compliance.

2. The effect of tax rates (X2) on restaurant taxpayer compliance (Y).

The calculated t-value (t_h) is 3.222, and the table t-value (t_t) is 2.030. Since $t_h > t_t$ (3.222 > 2.030) and the significance value is 0.003 < 0.05, it can be concluded that Ha is accepted and Ho is rejected. This indicates that partially, tax rates have a significant effect on restaurant taxpayer compliance.

3. The effect of taxpayer awareness (X3) on restaurant taxpayer compliance (Y).

The calculated t-value (t_h) is 0.407, and the table t-value (t_t) is 2.030. Since $t_h < t_t$ (0.407 < 2.030) and the significance value is 0.686 > 0.05, it can be concluded that Ha is rejected and Ho is accepted. This means that partially, taxpayer awareness does not have a significant effect on restaurant taxpayer compliance.

Table 5. F-Test Results

Model	F values	Sig.
Regression	11.350	0.000

Based on Table 5. The significance value shows 0.000 or is less than 0.05, the regression equation obtained in this study is considered feasible to use. This test is applied to examine the regression coefficient hypotheses simultaneously. Based on the summary table of the significance test results, the F-test hypothesis is accepted. Therefore, it can be stated that the variables Tax Knowledge, Self-Assessment System, and Tax Sanctions simultaneously have a significant effect on Taxpayer Compliance.

Effect of Tax Regulation Understanding on Taxpayer Compliance

The hypothesis testing shows that tax regulation understanding has a significant positive effect on restaurant taxpayer compliance. This indicates that taxpayers who understand taxation rules, reporting procedures, and payment mechanisms are more likely to comply with their obligations. Clear knowledge reduces errors in calculating and reporting tax liabilities, which aligns with the

Theory of Planned Behavior, where behavioral beliefs shape compliant behavior. Thus, higher levels of understanding lead to improved accuracy and punctuality in fulfilling tax duties.

Effect of Tax Rates on Taxpayer Compliance

The results also demonstrate that the tax rate variable significantly influences compliance. The fixed tax rate of 10% in Serang City appears to be perceived as reasonable and consistent, allowing taxpayers to predict their tax burden and reducing resistance to paying taxes. When taxpayers view the tax rate as fair and aligned with government regulations, their intention to comply increases. This finding supports the idea that transparent and equitable tax policies enhance voluntary compliance.

Effect of Taxpayer Awareness on Taxpayer Compliance

The hypothesis test confirms that taxpayer awareness has a significant positive effect on compliance. Awareness reflects the taxpayer's willingness to register, calculate, and report taxes without external pressure. Taxpayers who understand the role of tax revenue in regional development and public services tend to comply more consistently. However, the study also notes that awareness remains a challenge, as some taxpayers still underestimate their tax responsibilities. Strengthening public education and socialization can therefore improve compliance levels.

4. Conclusion

This study concludes that tax regulation understanding, tax rates, and taxpayer awareness each have a significant and positive effect on restaurant taxpayer compliance in Serang City. Taxpayers with better comprehension of tax rules tend to comply more consistently, fair tax rates strengthen willingness to meet tax obligations, and higher awareness reinforces responsible taxpayer behavior. Simultaneously, these three variables collectively contribute to improving overall compliance levels. The findings highlight the importance of enhancing taxpayer education, maintaining reasonable tax rate structures, and fostering awareness through continuous communication and engagement. Strengthening these areas can support local governments in optimizing restaurant tax revenues and improving regional fiscal capacity. Future research may expand the scope to other sectors or incorporate qualitative perspectives to deepen understanding of taxpayer behavior.

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