



Tax Analysis Of Restaurants (PBJT) On Food And Beverages In Medan City In 2024

Fanny Trisyah Dwi Putri^{1*}, Natasya Panggabean², Vanisya Aprilia Sidauruk³, Renny Maisyarah⁴

^{1,2,3,4}Accounting Study Program, Faculty of Social Sciences, Panca Budi University

Article Info

Article history:

Received 19 Sep, 2025

Revised 18 Nov, 2025

Accepted 25 Dec, 2025

Keywords:

PBJT, Restaurant Tax, Tax Compliance, PAD, Medan City

ABSTRACT

This study aims to analyze the implementation of the Specific Goods and Services Tax (PBJT) for food and beverages or restaurant tax in Medan City after the enactment of Law Number 1 of 2022 concerning Financial Relations between the Central and Regional Governments. The study was conducted using a descriptive qualitative approach with document study and field observation methods. The results of the study show that the PBJT rate of 10% is in accordance with the provisions, but its implementation is still hampered by low compliance in reporting turnover and limited digital monitoring. The recommendations given are to increase the installation of digital transaction recording devices (tapping boxes), conduct tax socialization, and impose stricter sanctions.

Corresponding Author:

Fanny Trisyah Dwi Putri

Accounting Study Program, Faculty of Social Sciences, Panca Budi University

Email: fanyputri486@gmail.com

INTRODUCTION

Local taxes are one of the main sources of Local Own-Source Revenue (PAD) used to finance development and provide public services. In many regions, the culinary sector (restaurants, cafes, food & beverage providers) acts as a driver of the local economy because it absorbs labor and generates large sales values; globally, the food and beverage service market is worth trillions of US dollars and continues to grow after the pandemic, showing that the culinary sector remains an important economic engine on an international scale.

Nationally, data from the Central Statistics Agency (BPS) shows that the sales value of food and beverage businesses in Indonesia reached nearly Rp998.4 trillion in 2023, and this sector employs millions of workers, confirming the significant contribution of the food and beverage sub-sector to domestic economic activity and the labor market. In addition, the food and beverage industry contributes substantially to Indonesia's manufacturing GDP. This national data supports the importance of tax management from the culinary sub-sector as a source of local revenue.

At the local level, based on data from the Medan City Regional Tax and Retribution Management Agency (BPPRD) that you mentioned, restaurant taxes have contributed around 15–18% of the total local revenue of Medan City for the 2021–2024 period, which confirms the position of the restaurant sector as an important component for regional revenue and public service financing in Medan City (BPPRD/Bapenda Medan City data is available in local legal products and publications). To harmonize collection and regulation, after the enactment of Law Number 1 of 2022 (HKPD), which includes restaurant tax in the Specific Goods and Services Tax (PBJT), the Medan City Government regulates its technical implementation through Regional Regulation (Perda) No. 1 of 2024 concerning Regional Taxes and Levies. This regulatory change has made the governance, classification, and collection mechanism of restaurant tax more centralized in the realm of PBJT, while also giving local authorities the authority to determine the technical mechanism for its implementation.

Although the restaurant sector makes a significant fiscal contribution in some regions, empirical literature over the past five years shows that restaurant tax revenue realization still faces various challenges. A number of regional studies reveal that the contribution of restaurant taxes to local revenue tends to be volatile and in some districts/cities is still relatively small. This condition is influenced by various factors, such as the post-pandemic economic recovery process, suboptimal taxpayer compliance, varying local tax administration capacities, and the existence of tax incentives and relaxations during certain periods.

Sitompul (2020) states that the self-assessment system requires taxpayers to calculate, pay, and report their own obligations, thus requiring a high level of awareness and honesty. In addition, Siregar (2021) states that the installation of tapping boxes increases the accuracy of restaurant turnover reporting. This is also supported by Lubis (2022), who shows that tax compliance is influenced by tax knowledge and government supervision.

These findings are in line with the results of local research, one of which is a study conducted in Gowa Regency by Pujia from Muhammadiyah University (Unismuh) Makassar, which analyzed the optimization of restaurant tax revenue in the 2021–2023 period. The study highlights fluctuations in revenue realization and strategies to increase the effectiveness of restaurant tax collection. In addition, there is also a 2025 study that examines the realization and contribution of restaurant taxes to local revenue in various local governments, which shows that the amount of contribution is influenced by factors such as the number of registered taxpayers, the effectiveness of supervision, and the quality of the collection system. Both studies emphasize that optimizing restaurant tax requires improving compliance, strengthening the capacity of local tax officials, and reforming the administrative system to support sustainable local revenue growth.

Based on the above description of the significant contribution of the culinary sector on a global scale, evidence of large sales and national employment absorption, and the real role of restaurant taxes in the structure of Medan City's own-source revenue (15–18% in 2021–2024), this research is important to evaluate the effectiveness of the implementation of Local Regulation No. 1 of 2024 and its impact on the realization of restaurant taxes and policy recommendations to improve compliance and optimize regional revenue.

METHOD

This study uses a descriptive qualitative approach by expanding the object of observation to restaurants located in three different subdistricts in Medan City, namely Medan Petisah, Medan Polonia, and Medan Sunggal, in order to increase data representativeness. Data collection was carried out through semi-structured interviews with restaurant owners and managers as well as officials from the Medan City Regional Tax and Retribution Management Agency (BPPRD). To ensure data validity, the researcher applied source triangulation by comparing tax documents, interview results, and field observations. The triangulation was supported by several data collection techniques, including a study of BPPRD regulations and data, analysis of government publications and news media, and direct observation at three restaurants in the Medan Petisah District. All data obtained were analyzed using Miles and Huberman's qualitative analysis model, which consists of three main stages, namely data reduction, data presentation, and conclusion drawing and verification..

RESULTS AND DISCUSSION

Medan City Regional Regulation No. 1 of 2024 regulates the technical provisions for the collection of Certain Goods and Services Tax (PBJT), including restaurant tax. The regulation stipulates that the restaurant tax rate is 10% of the transaction value. In addition, restaurant taxpayers are required to report their tax obligations through a Local Tax Return (SPTPD) every month. This provision aims to ensure regular reporting, increase taxpayer compliance, and support transparency and accuracy in local tax revenue.

Formula for Calculating PBJT:

$PBJT = 10\% \times \text{total pembayaran pelanggan}$

Total transaction amount: IDR 8,000,000

$PBJT = 10\% \times 8,000,000 = 800,000$

The PBJT calculation of 10% of the total transaction value of IDR 8,000,000 results in a tax value of IDR 800,000, and this result is in accordance with the PBJT tariff provisions stipulated in Local Regulation No. 1 of 2024. This means that the restaurant has collected the tax on the transaction correctly, namely by applying the 10% tariff accurately and proportionally.

Based on field results, the obstacles encountered in the field are as follows:

Table 1. Field Constraints

Obstacles	Impact
Low Administrative Compliance	Late Tax Filing
Income Statement Discrepancy	Local Revenue Leakage

The findings show that several obstacles still exist in the implementation of restaurant PBJT collection. Low administrative compliance, such as delays in submitting SPTPD, has an impact on late tax reporting and has the potential to hinder the accuracy of local tax revenue calculations. In addition, reporting of turnover that does not reflect actual conditions poses a risk of leakage of Local Own-Source Revenue (PAD) because the taxes collected and deposited do not reflect real transactions. Another obstacle is the refusal of some taxpayers to install tapping boxes, which makes the transaction monitoring process less than optimal. As a result, BPPRD supervision becomes less effective, so that the quality of control over potential tax revenue cannot be maximized.

Medan City Restaurant Tax Revenue Data

Table 2. Restaurant Tax Revenue Data for Medan City

Year of Admission	Billion (Rp)
2021	Rp 238.000.000.000
2022	Rp 271.000.000.000
2023	Rp 294.000.000.000
2024	Rp 317.000.000.00

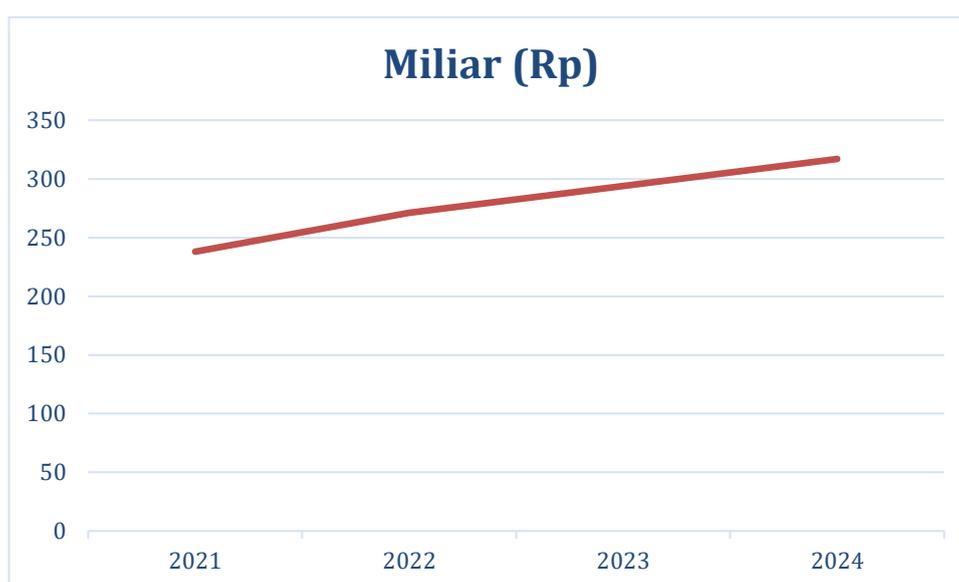


Figure 1. Trend of Increase in Restaurant Tax Revenue in Medan City

There is an upward trend, but it has not yet reached the optimal target..

The implementation of Medan City Regulation No. 1 of 2024 stipulates that the restaurant tax rate through the Specific Goods and Services Tax (PBJT) is 10% of the total customer payment, and taxpayers are required to submit reports through SPTPD every month. The tax calculation in the case study with a total transaction of IDR 8,000,000 resulted in a tax liability of IDR 800,000, indicating that the restaurant has applied the tax rate in accordance with regulations, which is an indication that the formal policy has been understood and implemented correctly in the basic tax calculation. However, restaurant tax revenue data in Medan City (Table 2) shows an upward trend from 2021 to 2024, but the revenue “has not reached the optimal target.” This indicates that even though the regulatory basis and rates are clear, revenue realization has not been maximized.

Field findings reveal a number of obstacles that can hinder revenue optimization: low administrative compliance (including late reporting), revenue reporting that does not reflect actual conditions, and refusal to install tapping boxes. These three factors have a significant impact, ranging from late tax reporting, the risk of local revenue leakage, to weak oversight by tax authorities. These conditions indicate that regulations alone are not sufficient to ensure that the potential tax revenue from restaurants can be fully collected.

These findings are in line with Azzahra (2022), who found that the effectiveness of tax collection greatly affects the compliance of restaurant taxpayers. In addition, Muhibbat's (2024) findings show that the use of a tapping box system has a significant effect on increasing local tax payment compliance. Meanwhile,

Fauziati's (2024) research shows that both the effectiveness of collection and the use of tapping boxes have a positive effect on restaurant taxpayer compliance.

CONCLUSION

Overall, the results of the study show that the implementation of the Specific Goods and Services Tax (PBJT) for restaurants in Medan City has been in accordance with national regulations and has the potential to increase Local Own-Source Revenue (PAD). Although the 10% tariff and monthly reporting obligations through SPTPD have been implemented correctly, there are still obstacles in its implementation, particularly the inaccuracy of turnover reporting and the uneven use of tapping boxes, which have the potential to cause leakage of PAD. To overcome these issues, it is necessary to accelerate the installation of tapping boxes and digital POS systems, increase the capacity of MSME players through tax training, apply stricter administrative sanctions for non-compliant taxpayers, and conduct regular tax audits to ensure transparency and accuracy of reporting.

REFERENCES

- Azzahra, N. F., & Purbaningrum, D. G. (2022). Pengaruh Efektivitas Penagihan Pajak Terhadap Kepatuhan Wajib Pajak Restoran di Badan Pendapatan Daerah Kota Tangerang Selatan. *Jurnal Akuntansi Dan Keuangan*, 10(2), 197–206.
- Indonesia. (2022). UU No. 1 Tahun 2022.
- Laksmi, A. C., & Safina' Ad'n, I. A. (2025, January). Realization and contribution of restaurant tax revenue to local own-source revenue in Madiun. In *Proceeding International Conference on Accounting and Finance* (pp. 55–66).
- Lubis, A. (2022). Pengaruh Pengetahuan Pajak dan Pengawasan terhadap Kepatuhan Pajak Restoran. *Jurnal Administrasi Publik*.
- Mardiasmo. (2018). *Perpajakan*. Andi.
- Mahibbat, A. R., & Nurdiono, N. (2024). Pengaruh Sistem Alat Tapping Box dan Kesadaran Wajib Pajak Restoran Terhadap Tingkat Kepatuhan Pembayaran Pajak Daerah di Kota Bandar Lampung. *Anggaran: Jurnal Publikasi Ekonomi dan Akuntansi*, 2(3), 320–335. <https://doi.org/10.61132/anggaran.v2i3.791>
- Pemkot Medan. (2024). *Perda No. 1 Tahun 2024*.
- Sahib, M. K., Muhaimin, M., & Wulansari, A. M. P. (2024). Optimization of Restaurant Tax Revenue in Increasing Local Original Income of Gowa Regency. *Amnesty: Jurnal Riset Perpajakan*, 7(2), 264–271.
- Siregar, R. (2021). Efektivitas Tapping Box dalam Peningkatan Pajak Restoran.
- Sitompul, F. (2020). Kepatuhan Pajak dalam Sistem Self-Assessment. *Jurnal Perpajakan Indonesia*.
-