

Analysis of PB1 Tax Compliance in Pangkalpinang

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Abstract: *This study aims to evaluate the extent to which the installation of tax banners as media of socialization can improve tax compliance among cafe and restaurant business actors in Pangkalpinang City. Restaurant tax (PB1) is an important contributor to local revenue, with revenue achievements in 2023 amounting to IDR 27.3 billion or 21.7% of total local revenue. This study uses a descriptive qualitative approach, with data collected through observation, interviews, and documentation studies. The research sample includes 1-10 cafe and restaurant owners who have installed tax banners and routinely pay PB1. The research findings indicate that tax banners act as a visual reminder and educational media for consumers, although their influence on business actors is relatively limited. Banners are considered effective in increasing the timeliness of tax reporting, but do not have a significant impact on the amount of tax payments. The SWOT analysis reveals that banners have the advantage of being a cost-effective means of information and physical evidence of compliance, but also have weaknesses such as limited information space and the risk of "banner blindness". This study concludes that the installation of banners has a positive impact on tax compliance, although optimization efforts are still needed through more intensive socialization and periodic policy evaluation. The recommendations put forward include the need for further research with a quantitative approach and expanding the scope of research objects to obtain more comprehensive findings.*

Keywords: General Taxes, Regional Economy, Government Policy and Regulation, Business Taxes and Subsidies.

JEL: H20, H25, R10, R28

1. INTRODUCTION

Tax is one of the main sources of state revenue used to finance various development programs. Tax compliance is one of the key factors in supporting state revenue used to finance development and provide services to the community (Adawiyah et al., 2023).

At the local government level, restaurant tax is one of the potential sources of regional taxes, restaurant tax has a significant impact on regional original income (Indriyani et al., 2023). PB1 is imposed based on the amount of sales obtained by business actors such as cafes and restaurants. (Setiawan & Gayatrie, 2018). In Indonesia's taxation system, tax administration is divided into two main authorities: central taxes and regional taxes. Central taxes refer to various taxes managed by the Central Government, which include Income Tax (PPh), Value-Added Tax (VAT/PPN), Luxury Goods Sales Tax (PPnBM), Stamp Duty, and certain types of Land and Building Tax (PBB). Meanwhile, regional taxes are those collected by Regional Governments, both at the provincial and district/city levels. Provincial governments are authorized to collect Motor Vehicle Tax, Vehicle Ownership Transfer Fee, Fuel Tax, Cigarette Tax, and Surface Water Tax. District and city governments, on the other hand, are responsible for collecting taxes such as Hotel Tax, Restaurant Tax, Entertainment Tax, Advertisement Tax, Street Lighting Tax, Parking Tax, Tax on Non-Metallic Minerals and Rocks, Groundwater Tax, Swallow's Nest Tax, Rural and Urban Land and Building Tax, and Land and Building Acquisition Duty (BPHTB) (Mardiasmo, 2023).

The realization of regional tax revenue of Pangkalpinang City from the restaurant tax sector in 2023

was IDR 27,299,295,114, this amount is 21.7% of the total regional revenue. This amount also increased by 11.4% compared to restaurant tax revenue in 2022 which was IDR 24,506,327,310. According to data from May 2025, the contribution of restaurant tax revenue to the total regional income showed a significant increase, reaching 30.19%. This indicates the strategic role of the restaurant sector as one of the primary contributors to the enhancement of Pendapatan Asli Daerah (PAD). The growth in this sector's tax contribution reflects its potential in strengthening regional fiscal capacity and supporting sustainable local economic development. (BAKEUDA, 2025). Pangkalpinang City as the capital city of the Bangka Belitung Islands Province is experiencing rapid development in the culinary sector. This can be seen from the increasing number of cafes and restaurants that are an attraction for local residents and tourists.

In recent years, people's lifestyles, especially young people, have undergone significant changes. Cafes and restaurants are no longer just places to eat, but also centers of social activities, work, and entertainment. This phenomenon is especially visible in Pangkalpinang City, where the active young population drives the rapid development of the cafe business (Hurdawaty et al, 2023). The trend of hanging out in cafes to socialize, work, or just enjoy the atmosphere has made PB1 a potential source of regional income.

This sector has great potential, but the level of tax compliance in the regions is still a challenge. To increase taxpayer awareness and compliance, local governments implement various strategies, one of which is by installing banners that serve as reminders and means of transparency of tax obligations.

Regional Tax PB1 is a tax imposed on services provided by restaurants and eateries, including the sale of food and beverages. In accordance with the Regional Regulation, the tax rate is set at a maximum of 10% of the total customer payment. This tax is one of the main sources of income for the regional government, the proceeds of which are used to fund various programs and regional infrastructure development. The Regional Tax PB1 rate for restaurants and eateries in Pangkalpinang is set at 10% of the total customer payment, in accordance with Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions. Although the rate remains the same every year, revenue from Regional Tax PB1 shows fluctuations. In 2020, revenue was estimated at around IDR 500 million, decreasing due to strict social restriction policies. However, in 2021, the easing of social restrictions led to a recovery in revenue, which increased to around IDR 750 million. 2022 showed more significant growth, with revenue reaching IDR 1 billion as people's interest in eating out increased. This positive trend will continue in 2023, where PB1's revenue is estimated to reach IDR 1.5 billion driven by the growth in the number of cafes and restaurants and increased social activities (BPS, 2021). These data show that, although tax rates have not changed, the development of the culinary sector in Pangkalpinang City has made a major contribution to increasing local revenue from PB1.

To encourage tax compliance, the Pangkalpinang Regional Government has implemented various strategies, one of which is by installing banners that function as a means of education and reminders for consumers and business actors. The banners are designed to increase awareness of tax obligations and the benefits that can be obtained through compliance with these regulations. Although it is expected to have a positive impact, the effectiveness of this step in increasing tax compliance among MSMEs still needs to be studied further.

Previous studies, such as Dayanti et al. (2023), have examined the impact of tax socialization on taxpayer compliance using quantitative methods, demonstrating that socialization activities positively influence tax compliance levels. However, most existing studies have focused on large cities and predominantly employed quantitative approaches, with limited exploration of taxpayer and consumer perceptions regarding the actual effectiveness of tax banners in small city contexts. This presents a research gap in understanding how visual tax socialization media are perceived and whether they effectively influence tax compliance behavior beyond formal obligations.

This creates a research gap regarding the effect of banner installation on tax compliance at the regional level.(Slemrod, 2018). Although banner installation has the potential to increase tax compliance, its effectiveness is often hampered by various challenges. These challenges include lack of public understanding, low tax literacy, and business actors' resistance to the implementation of new policies. In addition, without a comprehensive evaluation, it is difficult to determine the extent to which

this policy actually has an impact on increasing revenue.

2. LITERATURE REVIEW

2.1 Theory of Planned Behavior

The Theory of Planned Behavior (TPB), developed by Ajzen (1991), posits that individual behavior is driven by three key components: attitude toward behavior, subjective norms, and perceived behavioral control. These factors collectively influence behavioral intentions, which in turn affect actual behavior. In the context of tax compliance, TPB has been widely applied to explain taxpayer behavior in various tax compliance settings (Sudiartana & Mendra, 2018)

2.1.1 Attitude Toward Behavior

Attitude refers to an individual's positive or negative evaluation of performing a specific behavior. In the case of tax compliance, positive attitudes towards paying taxes are associated with greater intentions to comply. Several studies have shown that tax socialization media, particularly those using visual elements such as banners, posters, and billboards, can improve taxpayers' attitudes by providing accessible and clear information about tax obligations and the benefits of tax payments for public services (Dayanti et al., 2023).

Scarpini et al. (2022) demonstrated that visual nudges, such as tax-related videos and posters, effectively shape taxpayer attitudes by emphasizing deterrence and fairness. Similarly, the presence of tax compliance banners at business premises may positively influence taxpayers' attitudes by making tax obligations more visible and relatable.

2.1.2 Subjective Norms

Subjective norms relate to the perceived social pressure to perform or not perform a particular behavior. In tax compliance studies, the perception of what others expect or what is socially acceptable significantly affects taxpayers' intentions to comply (Bobek & Hatfield, 2003). The installation of tax compliance banners acts as a public display of tax compliance status, which can create social pressure among business owners to conform to tax regulations.

2.1.3. Perceived Behavioral Control

Perceived behavioral control refers to an individual's perception of the ease or difficulty of performing the behavior. In taxation, this encompasses the perceived complexity of tax regulations and the resources available to meet tax obligations. The availability of visual information such as banners providing tax rates, payment procedures, and compliance requirements can increase perceived control by clarifying processes and reducing perceived difficulty.

Ananda (2015) emphasized that visual-based tax education tools increased public understanding of tax procedures and obligations, especially in rural areas. In the context of this study, tax banners provide continuous, easily accessible reminders, potentially reducing compliance barriers for business owners.

Based on the TPB framework, previous studies have demonstrated the influence of visual tax socialization media on tax compliance through their impact on attitudes, subjective norms, and perceived behavioral control. However, most existing studies have focused on large cities and utilized quantitative methods, leaving a gap in understanding the practical effectiveness of tax banners in small city contexts using qualitative approaches. In this context, banners installed by local governments can form positive attitudes and social norms about the importance of paying taxes, while increasing the perception of taxpayer control by providing clear and easily accessible information (Pravasanti Yuwita Ariessa, 2020).

2.2 Tax Compliance

Tax compliance refers to the behavior of taxpayers in fulfilling tax obligations in accordance with applicable provisions. This compliance includes registration as a taxpayer, reporting, paying, and recording taxes in a timely manner and in accordance with the provisions. According to the theory of tax economics, tax compliance is influenced by several factors, such as tax awareness, law enforcement, and the benefits perceived from paying taxes. (Khayati, 2021).

Tax compliance is divided into two types: formal compliance and material compliance. Formal compliance refers to the fulfillment of administrative obligations by taxpayers in accordance with tax law provisions, such as timely filing and reporting the Annual Tax Return (SPT), and paying

taxes according to the applicable procedures. Although important, this compliance only covers the administrative aspect and does not necessarily reflect the actual tax obligations that should be paid. Meanwhile, material compliance relates to fulfilling tax obligations in accordance with the substantive provisions of tax regulations, where taxpayers pay taxes according to the actual amount due, without reducing the obligations that should be paid. Material compliance focuses more on the accuracy of tax calculation and payment in accordance with the substance of the applicable tax regulations (Dewi & Pravitasari, 2022)

In the Indonesian tax system, as regulated by Law No. 28 of 2007 on General Provisions and Tax Procedures, the country adheres to the self-assessment system. This system places trust in taxpayers to calculate, deposit, and report the taxes owed independently. Article 2, paragraph 1 of the law emphasizes that the implementation of the self-assessment system has significant consequences, including the need for a comprehensive understanding of the applicable tax regulations, as well as the awareness and compliance of taxpayers in fulfilling their tax obligations. In this context, tax compliance becomes a crucial factor to ensure the success of the system (Febtrina et al, 2022).

2.3 Tax Socialization

Transparency in tax collection, including through public announcements such as banners, can increase taxpayer trust in the government (Khayati, 2021). Trust theory in public management states that openness of information by the government tends to encourage compliant behavior from the public (Gugam and Sofianty, 2021). Banners explaining the role of restaurant taxes in regional development are expected to build a relationship of mutual trust between the government and business actors.

This study focuses on cafe and restaurant taxes to measure the impact of banner placement on tax compliance. This study can provide insight into how small and medium enterprises respond to tax policies, especially those related to banner placement.

2.4 Public Finance

Public finance theory posits that an effective tax system is essential for ensuring government fiscal capacity and the provision of public goods. According to Musgrave's (1959) framework, local taxes contribute directly to the allocation function, financing essential public services for communities. Recent developments in public finance research, as discussed by Ubago Martínez et al. (2022), emphasize that fiscal decentralization plays a critical role in enhancing tax collection efficiency. The study finds that when tax collection responsibilities are devolved to local governments, technical efficiency improves due to the proximity between tax administrators and taxpayers, which fosters better compliance monitoring, increases accountability, and enhances taxpayer trust.

In the context of local own-source revenue (PAD), this theory implies that optimizing tax collection efficiency including through mechanisms like tax socialization through banner programs for restaurants can significantly strengthen local government fiscal capacity. This increased revenue capacity allows local administrations to improve the provision of public goods and services, directly benefiting the community. Furthermore, Ubago Martínez et al. (2022) argue that simplification of tax systems and the digitalization of tax administration further enhance efficiency and compliance, which is particularly relevant for local governments seeking to improve public service delivery funded by PAD. Therefore, integrating decentralized, efficient, and transparent tax administration practices aligns with both classical public finance theory and contemporary empirical findings on local fiscal management.

3. METHOD

3.1. Data types and sources

This study uses a descriptive qualitative approach, with the aim of understanding how the existence of tax banners provided by the local government affects the tax compliance of Cafes and Restaurants in Pangkalpinang. Case studies are chosen because they allow for in-depth exploration of a particular phenomenon in a particular context. In this case, the phenomenon studied is tax

compliance in terms of installing banners in the cafe and restaurant sector.

The type of data used in this study is qualitative data, meaning that the data is descriptive, the data collected is in the form of words or images so that it does not emphasize numbers. Qualitative data in this study were obtained through various data collection techniques, namely interviews, observations, and documentation. Primary data is data obtained in the field such as information sourced from direct observation to the research location by means of observation and interviews.

The population in this study includes all cafe and restaurant owners in Pangkalpinang City who have installed tax banners and paid Land and Building Tax (PB1). This population was chosen because they are the group that is directly affected by the tax banner installation policy and have the responsibility to fulfill tax obligations. The research sample consisted of 10 cafe and restaurant owners selected based on certain criteria, including: (1) owners who have installed tax banners, (2) owners who routinely pay PB1, and (3) owners who are willing to be participants in the research.

The sampling technique used is purposive sampling, where samples are selected based on criteria relevant to the research objectives. In addition, the snowball sampling method is a sampling method obtained by rolling from one respondent to another, generally this method is used to explain social patterns or communication (sociometrics) of a particular community. (Matthew J Salganik & Douglas D Heckathorn, 2004). Snowball sampling technique is also used to expand the informant network by asking for recommendations from the initial sample. The sampling procedure begins by identifying the population, establishing sample criteria, selecting the initial sample, and conducting interviews and observations. If necessary, the researcher asks for recommendations from the initial sample to find additional informants.

3.2. Research Object

The object of this study is the owner of a restaurant that uses a banner and pays PB1. This study was conducted in Pangkalpinang City, Bangka Belitung Islands. The location was chosen because the existence of the tax banner can be directly observed and its impact can be studied.

4. RESULTS AND DISCUSSION

This study was conducted in cafes and restaurants in Pangkalpinang for 1 month from October to November 2024. Data collection was carried out through direct observation, interviews with cafe owners. The data collected included the level of tax compliance before and after the installation of banners, which included timeliness of payment, accuracy of reporting, and completeness of documentation.

several owners recognized their informational value for consumers. One owner stated: "At least customers know the tax is being collected officially and for regional development. It builds trust in our business." This suggests that tax banners function effectively as public assurance mechanisms, strengthening consumer confidence in businesses' tax compliance. This insight is in line with findings by Scarpini et al. (2022), who observed that visual compliance indicators have greater influence on public attitudes than on the regulated entities themselves.

Based on the interview results, cafe and restaurant owners understand the existence of banners as a symbol that shows that cafes and restaurants have complied with taxes, namely in terms of paying PB1 taxes. Owners and managers admit that banners provide clear information regarding tax allocation and serve as a reminder of tax obligations. However, they consider banners to be more relevant to consumers than business actors, because the message conveyed is more targeted at the community.

Observation and interview results show that banners are more effective as reminders for consumers than for business actors. Consumers feel educated by the messages conveyed in the banners, especially regarding the allocation of restaurant taxes for regional development. For restaurant business actors, banners are considered more of an administrative formality than a reminder. Business actors tend to focus on the obligations that have been regulated in their internal systems and are more influenced by factors such as direct supervision than the presence of visual media.

The presence of banners also supports the timeliness of tax reporting by taxpayers. The managers stated that the presence of banners is a visual reminder to fulfill monthly reporting obligations. This reflects that even though it is considered a formality, banners still provide positive encouragement in certain aspects. In terms of tax payments, there was no significant change in the amount of tax

payments reported. Restaurant owners stated that the amount of tax they paid was in accordance with the recorded transactions, and the presence of banners did not directly affect the figure.

The installation of banners is one form of tax socialization activity. Tax socialization is an effort undertaken by the Directorate General of Taxes to provide information, understanding, and guidance to the public, particularly taxpayers, regarding taxation regulations and legislation. Forms of socialization that have been carried out include counseling sessions, discussions with taxpayers and community leaders, dissemination of information by tax officers, installation of billboards, and the development of official tax websites as information media.

This study is in line with research conducted by Dayanti et al. (2023), which quantitatively tested the effect of tax socialization on taxpayer compliance for restaurant business entities in Palembang City. The results of the study indicated that tax socialization has a significant influence on improving taxpayer compliance. Socialization media, whether in the form of direct communication or visual materials such as banners or billboards, have been proven to increase taxpayers' awareness and compliance in fulfilling their tax obligations.

These findings support the results of the present study, in which the installation of banners in cafes and restaurants in Pangkalpinang also contributed to encouraging taxpayer compliance, particularly in terms of timely tax reporting and payment. Although business actors tended to perceive the banners as merely an administrative formality, their presence still functioned as an effective visual reminder for consumers and, to some extent, for business managers as well.

SWOT ANALYSIS

Strength analysis The use of tax banners shows a number of important advantages in improving tax compliance in the cafe and restaurant sector in Pangkalpinang. Banners serve as an efficient information medium with lower implementation costs compared to other socialization methods. Banners also provide physical evidence of compliance that can be checked directly by tax officers, while improving the business's reputation in the eyes of consumers. In addition, banners make it easier for local governments to monitor tax compliance and provide clear information on tax rates and payment procedures.

In terms of Weaknesses, the use of banners still has several limitations that need to be overcome. The main limitations lie in the amount of information that can be displayed on the banner and the possibility of the banner being damaged or fading over time. In addition, the lack of standardization of optimal banner sizes and placement is also an obstacle in its implementation. Other weaknesses are the dependence on business actors' awareness to care for banners, the potential for "banner blindness" (where banners are ignored after some time), and the difficulty in monitoring the effectiveness of banners on an ongoing basis.

Opportunities Installing banners as a means of tax socialization opens up various opportunities for local governments and business actors. First, with visual examples such as banners, business actors who have not fulfilled their tax obligations can be motivated to immediately fulfill their obligations in order to obtain banners. Second, the more cafes and restaurants that fulfill the provisions, the more regional tax revenues will increase, which of course will support regional development. In addition, banners also function as a means of indirect education for the community, helping them understand the importance of taxes and supporting regional tax programs. Finally, local governments have the opportunity to build partnerships with business actors to expand the implementation of this program, so that it can reach more business actors and create a better tax climate.

Threats associated with this policy include several factors, including the possibility of counterfeiting banners by non-compliant business actors, which can deceive customers and tax authorities. In addition, there is also resistance from business actors who object to this policy, considering it a form of overly strict supervision. The lack of government supervision is another threat, because without an effective monitoring system, non-compliant business actors can continue to operate without facing clear sanctions. Finally, the lack of public understanding of the function of banners can cause them to not realize the importance of this indicator in the context of tax compliance.

Based on an understanding of the self-assessment system, it can be concluded that the effectiveness of socialization through media such as restaurant banners is highly relevant in improving PB1 tax compliance. These banners not only function as a communication tool conveying information

about tax obligations but also as an educational medium that can bridge the knowledge gap between the government and taxpayers. Thus, the presence of banners as a tax socialization tool has the potential to positively impact the increase in tax compliance, ultimately contributing to the optimization of tax revenue in the restaurant sector.

Based on the SWOT analysis presented above, it can be concluded that the use of banner media as a tax socialization tool plays a strategic role not only in improving tax compliance in cafes and restaurants but also in supporting the optimization of Pendapatan Asli Daerah (PAD) in Pangkalpinang City. The restaurant tax (PB1) is one of the significant components of PAD, the proceeds of which are allocated to finance various local government priority programs.

The increase in tax compliance through the use of banners has a direct impact on the growth of local tax revenue. As revenues from the restaurant sector rise, the local government gains a greater fiscal capacity to finance the provision of public goods needed by the community, such as road infrastructure, green open spaces, public health services, educational facilities, and other public amenities. This aligns with the theory of public finance, which states that local taxes serve as a primary instrument for governments to provide public goods for society in a fair and equitable manner (Musgrave, 1959).

5. CONCLUSION AND SUGGESTIONS

CONCLUSION

Based on the results of the research conducted, it can be concluded that the installation of banners by the local government has a significant influence on increasing tax compliance. Data shows that cafes and restaurants that are often installed with educational banners tend to be more compliant in fulfilling tax obligations than those that are not. Banners are effective in raising awareness of the importance of taxes, although their impact still needs to be optimized. Factors such as the level of tax literacy, legal awareness, and the relationship between business actors and local governments play an important role in encouraging tax compliance. On the other hand, challenges such as lack of technical understanding of tax calculations, rejection of new policies, and negative perceptions of tax benefits are major obstacles. In addition to functioning as information material, tax banners also function as reminders and symbols of legitimate companies, which increase customer trust. The banners succeeded in fostering a good attitude towards tax responsibility and strengthening social norms about the importance of paying taxes among cafe and restaurant customers.

SUGGESTION

The suggestion that can be given by the researcher based on the results of this study is further researchers are expected to conduct quantitative research by testing independent variables that aim to find out other variables that can affect taxpayer compliance and can expand the research object to include more cafes and restaurants in various areas of Pangkalpinang city or even in other areas in order to obtain more general and comprehensive results. Furthermore, taxpayers are expected to actively seek information related to taxation and participate in tax socialization or training organized by the local government so that the community can understand their rights and obligations as taxpayers.

Then the regional government is expected to continue to strengthen socialization and education regarding tax obligations, both through conventional media such as banners and digital, in order to reach the entire community. more businesses. In addition, the regional government is also expected to periodically evaluate the tax policies implemented, including the installation of banners and other socialization programs, to assess their effectiveness. This is expected to increase public awareness and will increase taxpayer compliance so that it will have a direct impact on regional income.

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