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OPTIMIZATION AND ESTIMATED TAX RESTAURANT TO INCREASING PERFORMANCE DEVELOPMENT AREAS IN THE CITY SERANG, BANTEN PROVINCE, INDONESIA

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Abstract

This research aimed to analyze the optimal potential of restaurants and estimate tax for the next five years research method used is descriptive analysis method. The sampling technique used non-probability sampling (census). Data analysis techniques used tabulation. *The results obtained from this research are 1). Potential tax of restaurant Rp. 25,923,405,600, -, 2). Estimated tax opportunities of restaurant tax by the year 2010 and 2011 are in 2012 Rp. 4,833,788,018, - in 2013 to Rp. 5,558,856,221, year 2014 Rp. 6,392,684,654, in 2015, Rp. 7,351,561,081, in 2016 Rp.8,454,295,244, and in 2017 Rp. 9,722,401,609*

Keywords: Restaurant, Development Areas, Tax Optimization, Tax Estimated.

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INTRODUCTION

Source of local revenue from the tax sector is important factor to support and ensure the implementation of the local government (Zuraida, Ida, 2012). subsequent impact is useful also for the development and construction of the territory .Revenue is revenue from local tax sector, the results of companies belonging to the region, the results of which are separated wealth management area and other legitimate source revenues (Mardiasmo, 2002). authority of the city government in the withdrawal of the types of taxes the municipality is, (a) Taxes; (B) Tax Restaurant; (C) Tax Entertainment; (D) Tax Advertising; (E) Tax street lighting; (F) Tax non-metallic minerals and rocks; (G) parking tax; (H) Tax groundwater; (I) Tax swallow's nests; (J) Tax on Land and Building Rural and urban; and (k) Customs acquisition of land and buildings. Potential sources of local taxes that can push the value of the original income in Serang city has not been recorded properly (Ilyas, Wirawan B. and Waluyo, 2000). As a result, budget revenues and expenditures from year to year increase is relatively insignificant (Harun, 2000). Restaurant Tax is one source of tax very strategic area in the city of Serang, but not fully uncovered. Based on these problems required an assessment of the potential sources restaurant tax (This Study aim to know : Inventory of restaurant tax that has not been managed well, Inventory restaurant tax and potential restaurant tax. potential restaurant tax important for forecasting restaurant tax next five year.

MATERIALS AND METHODS

The study was conducted in the city of Serang Banten The sampling technique used was the census and in depth interview and FGD (focus groups discussion) method was used. Source of data used are secondary data sourced from official publications and written documents related potential and tax income, statistics, records of agencies that have authority in handling and managing revenue sources of local revenue. Primary data obtained from the respondents (the result of information and the results of interviews and focus group has information about potential local tax income. The technique of collecting data through interviews, observation and documentation. Techniques for data validation test is to check, recheck and crosscheck of data obtained. Tax potential of Restaurant can be determined by calculating the tax object multiplied by the tax rate in accordance with the classification of each tax object and then multiplied by the frequency of tax collection in one year. The formulation of tax potential restaurant taxes as follows (Lie Darma, 2007):

Restaurant taxes (without service): $10\% \times \text{value of services rendered}$.

Restaurant tax (with service): $10\% \times (\text{object tax} + \text{service})$.

Devas (1989), the effectiveness is defined as the relationship between output and purpose, effectiveness with regard to the degree of success of an operation in the public sector so that an activity is said to be effective if these activities have a major influence to ability to provide public services as specific targets (Simanjuntak, 2001). Effectiveness is used to measure the relationship between the results of a tax levy with the aim or the real potential that has been owned (Mardiasmo, 1999). Tax estimation used to forecast tax revenue in a given year in this study forecasting used until the year 2017, with the formulas used (Kaho and Josef Riwu, 2005):

$$P_t = P_0 (1+r)^t$$

P_t = estimated tax forecasting year
 P₀ = Tax revenue base year
 r = the growth rate of tax
 t = year estimate

RESULTS AND DISCUSSION

Regional revenues of Serang in terms of calculations at current prices, GDP (Gross Domestic Product) increased by 12.77 percent Serang from 4806.5 billion dollars in 2009 to 5,420.3 billion dollars in 2010. Meanwhile, according to the calculation on the basis of constant prices in 2000, GDP Serang city increased at a rate of economic growth of 7.63 percent. In 2011 GDP increased the number of 6083.08 billion with a rate of 7.87% (Growth Economics). The largest contribution to the GDP at current prices Serang by industrial origin in 2010 given by the undertaking of Services for 24.38 percent of total GDP, followed by the business field Trade, Hotels and Restaurants of 24.00 percent. Furthermore, the business field of Finance, Leasing and Business Services of 10.03 percent, the business field Agriculture by 8.68 percent and the undertaking of Transport and Communications by 6.62 per cent, the undertaking of Electricity, Gas and Water Supply by 1.53 percent and from Mining and Quarrying business field amounted to 0.02 percent of total GDP.

Restaurant Tax is an important instrument in the effort needed to explore the potential tax to real acceptance in regional revenue (Sutedi, Adrian, 2008). It can be said that the efforts to improve the original income sourced from the Tax restaurant also depends on how the tax treatment it was held. Based on the value of tax revenues, both tax restaurant for 3 years from 2009 to 2011 increased that in 2009 realization of Rp restaurant tax. 2582479985 from tax target Rp.2,145,298,374, -. The figure in 2010 increased to Rp. 3,178,294,086 Rp.2,442,000,000 target. Such increase in 2011 to Rp. 4240840659 from the target of Rp. 3.399 billion. Achievement of raising taxes is more volatile restaurant, in 2009; 120.38%. In the year 2010 increased to 130.15% and in 2011 decreased to 124.77%. When compared to other tax sources restaurant tax is the second largest tax realizable value after lighting tax (Rp.4,575,045,240,-).

Accupation Restaurants orders

Estimates chances of acceptance by Stock-food restaurant owner left, which obtained the highest likelihood of large-scale restaurant Rp. 5,977,146,468.75. As for the medium-scale restaurant and small scale Rp. 988,262,225.81, and Rp. 326.063.625.00. Total revenue opportunity for restaurant owners overall Rp. 7,291,472,320.00. To calculate the restaurant tax data taken in 2011 as the year of the sample. Assuming the old days in a year is 365 days, it can be calculated potential tax restaurant. In calculating the tax restaurant first step to simplify the calculation is to divide the types of restaurants into three categories, namely large restaurant, the restaurant is small and restaurant. Restaurant category is based on turnover value obtained. Restaurants broad categories of value turnover of over 5 billion per year. Restaurant category being the value of the turnover of between 1 billion to 5 billion, while the restaurant l with small category value turnover of under one billion.

Table 1. Target and Actual Taxes Serang City

Taxes	Targets Year			Realization Year		
	2009	2010	2011	2009	2010	2011
Hotel Taxes	424.750.240	495.000.000	700.000.000	535.817.184	605.381.770	829462.128
Restaurant taxes	2.145.298.374	2.442.000.000	3.399.000.000	2.582.479.985	3.178.294.086	4.240.840.659
Entertainment taxes	247.510.844	248.000.000	341.000.000	302.892.318	324.725.550	367.548.469
advertisement tax	1.842.500.000	2.092.500.000	2.250.000.000	2.038.562.274	2.686.198.153	2.127.427.479
lighting tax	3.876.189.520	4.337.500.000	6.537.000.000	4.575.045.240	4.952.719.003	7.131.131.536
tax excavated materials category C	10.000.000	0	0	20.167.500	0	0
Parking Tax	162.477.110	185.000.000	280.000.000	198.877.467	290.168.141	374.465.900

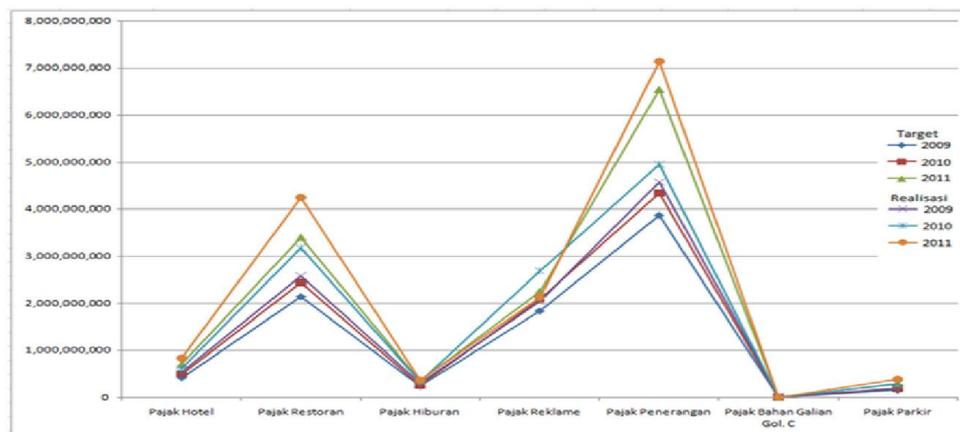


Figure1. Target and Actual Taxes Serang City

Based on Table 5.6. the total number of restaurants that have been identified as many as 80 hotels, and most major categories is a restaurant with a moderate number of categories reached 77.5%. Potential tax obtained from the restaurant category was valued at Rp. 14,101,012,800, -. Restaurant with a large category, although the number is only 10%, the tax potential is high at Rp. 11,071,999,800, -. The total potential value of Rp restaurant tax. 25,923,405,600,-

Awareness is provide insight and understanding that most of the proceeds of the tax will be used in the development process for the community is expected to provide positive effects for society. (5) Non-distortion to the economy: the implications of taxes or levies that only cause a minimal effect on the economy. Basically any tax or levy would pose a burden for both consumers and producers. Do not get a tax or levy create an additional burden (extra burden) is excessive, so that would be detrimental to societv as a whole.

Table 2. Estimated Value Potential untapped Restaurants

Type of restaurant	Saji Stock (servings)	Accupation portion	Stock Saji Remaining (Portions)	The potential value of untapped (Rp)
Great Restaurant	1,746,479.37	1.228,238,68	518,240.69	5,977,146,468.75
Medium Restaurant	452,564.68	316,795.27	135,769.40	988,262,225.81
Small Restaurant	185,967.50	130,177.25	55,790.25	326,063,625.00
Total	2,385,011.55	1.675,211.21	709,800.34	7,291,472,320

Data Sources: Primary Data Processed

Table 3. Potential Tax Restaurant in Serang city in 2012

Types of Restaurant	Total Restaurant	Revenue (Rp)	Taxes (Rp)
Great Restaurant	8	110,719,998,000.00	11,071,999,800.00
Medium Restaurant	62	141,010,128,000.00	14,101,012,800.00
Small Restaurant	10	7,503,930,000.00	750,393,000.00
Total	80	259.234.056.000,00	25.923.405.600,00

Source : Data Primary

Value estimates used in the calculation of the restaurant tax using the base year 2010, and for the calculation of the restaurant tax growth (r) used the acquisition of real tax (actual tax) in 2010 and 2011. In 2010 realization of Rp restaurant tax. 3,178,294,086, - and in 2011 the realization of Rp restaurant tax. 4,240,840,659, - Based on the realization of the restaurant tax in 2010 and in 2011 obtained a growth rate of tax (RR) 1,150 p.

Table 4. Restaurant Tax Estimation Results

Years	Restaurant Taxes (Rp)
(2012)	4.833.788.018,-
(2013)	5.558.856.221,-
(2014)	6.392.684.654,-
(2015)	7.351.561.081,-
(2016)	8.454.295.244,-
(2017)	9.722.401.609,-

Based on the growth rate of tax which is obtained can be estimated tax value restaurants namely in 2017 (year-end estimate) the figure forecast Rp restaurant tax. 9,722,401,609,-. Figures forecast for 5 years (from 2012), with the base year 2010 can be seen in Table 5.8. The principles of taxation restaurants must meet the following criteria: (1) Revenues are sufficient and elastic, meaning that it can adjust to follow the rise / drop in income levels. This means that the amount of tax levied for the tax object (restaurant) is based on the number of visitors to the restaurant. (2) Fair and equitable; principle gives the sense that the levies tax must be in accordance with the level / ability of each community group and applies equally to every member of society so that no one is immune taxes. (3) Flexible means simple, easy to count, satisfactory service to the taxpayer of transparency in the method of calculating the amount of tax is very important to be known mainly by the object of taxation in order to PAD local control mechanism. (4) In politically acceptable to society, which raised motivation and personal awareness to pay taxes.

Five principles underlying tax collection area restaurants then taxation must have certain characteristics, namely: (1) taxes collected should have a ratio of tax revenue conditions must be greater than the cost of the collection. (2) a relatively stable means tax revenue does not fluctuate too much, (3) its tax base is basically a blend of principle advantage (benefit) and ability to pay (ability to pay). This means that profits earned by the taxpayer should be in accordance with what is paid. It is necessary for the intensification and extension of subject and object of income tax.

Short-term activity that is relatively easy and can be done is to do with the object and the intensification of the local revenue sources that already exist primarily through the use of information technology. The effectiveness and efficiency of local revenue source or object, it will increase the productivity of PAD without having to expand the income source or object that requires study, process and time length. Support of integrated information technology is absolutely necessary in order to intensify the tax because tax collection system implemented during this tends not optimal. This problem is reflected in tax collection systems and procedures are still conventional.

In general, efforts need to be done by the Serang city government in order to increase local revenues by optimizing the intensification of taxation restaurant:

Expanding the revenue base

Among others, identifying new taxpayers / potential and the number of taxpayers, improve object database, improve assessment, calculating the reception capacity of each type of levy. The actions taken to expand the revenue base that can be levied by the regions in economic calculations considered potential.

Strengthening the voting process

Improve human resources, socialization regulations

Improving supervision

Conduct impromptu inspection and periodic, improve the regulatory process, applying sanctions against delinquent taxes, and sanctions against unscrupulous misappropriation taxes, and increase tax payments and the services provided by government

Increasing administrative efficiency and reduce the cost of collection

Actions that can be done among other things improve tax administration procedures through simplification of tax administration, improve the efficiency of tax collection of every kind.

Increase the capacity of reception through good planning

Strategic step Serang city government to increase tax revenues in a restaurant:

Intensification restaurant tax

Subjects restaurant tax is an important partner, and its role in increasing the amount of tax revenue (Darwin, 2010). The owner of the restaurant has a dual function other than as a tax subject also functions as required to pay. The restaurant owner is a key subject that determine the size of the tax to be paid to the government as tax objects. Supervision is very difficult to be realized open the possibility of manipulation of the tax calculation (Pudyatmoko, Y. Sri, 2006). High awareness of important tax subjects maintained and even enhanced. A partnership with the tax subject is a strategic step that is considered effective. Relationships built awareness can be done by providing incentives, rewards (recognition), sanctions, and other motivations (Rochmat Soemitro, 2002).

Other strategic steps that can be taken to raise awareness of the taxpayer restaurant can be done by: government tax involves the subject of evaluation results restaurant in the meeting that the subject of tax collection results psychologically arise soul belonging and raises motivation that subjects participating in the restaurant tax build the city of Serang (Sidik, Machfud, 2002). Serang city government slightest need to participate to provide guidance and business development related thereto restaurants strategic steps that can be taken is for example give the restaurant business loan opportunities and facilitate the administration of the business license.

Conclusions and Recommendations

Conclusions

Based on the results of the analysis can be concluded

Potential Tax of restaurants Rp. 25,923,405,600, Estimate the restaurant tax opportunities based on years 2010 and 2011 tax

revenue in 2012 is Rp. 4,833,788,018, - in 2013 USD. 5558856221, 2014-years Rp. 6,392,684,654, - 2015 USD. 7,351,561,081, -; 2016 Rp.8.454.295.244, -; and 2017 USD. 9,722,401,609, -.

Recommendation

Improving the ability of HR managers can be done with taxes comparative study (apprenticeship) to another area with the existing condition of at least relatively the same restaurant. Education and training brief mastery of the technology related to the management of the restaurant tax. For tax collector: a Improve the control and monitoring of the tax collector, can be done scheduling planned and directed, b Provide incentives (fee stimulant) for the tax collector in accordance with the performance and results of tax collection, c Improve the control and monitoring of the restaurants, especially at a restaurant that has guests and potential customers. d. Reviewing the use of receipts as proof of payment of the use of restaurant services, if necessary, there is uniformity receipts, e Updating the target data sources restaurant tax f Provide incentives and rewards that are meaningful to the restaurant abiding tax and clear sanctions for restaurants that do not obey the tax. g Improving awareness for the taxpayer of good restaurants. Activities that can be done, in a planned given statements and tax deposited along with the designation of a thank you to the owner of the restaurant. Another step the view that the owner of the hotel is an integral part role in the development of the region is more important than their position as a source of local revenue. h Coordination and cooperation across sectors: Short Term: cooperation with relevant agencies especially with duties and functions Institutional related to withdrawal (taxation restaurant). Long-term: cooperation with related institutions horizontally especially with the agency related to the growth and development of the restaurant. Create a policy to optimize tax collection by the method of willingness to pay. The basic principle of the application of these methods to transform any restaurant owner preferences in the form of value for money (tax). Technically can be done by asking directly to the owner of the restaurant on the willingness of the owner of the restaurant to pay taxes based on the level of capability and financial condition of the restaurant. j Improving understanding for the owner of the restaurant that is not tax money withheld from the reception service restaurant (reception owner of the restaurant), but the tax is an obligation that is charged to the customer if the restaurant enjoying a dish of restaurants that exist in the city of Serang.

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