

**THE EFFECT OF TURNOVER, AND E-SPTPD SERVICES ON RESTAURANT
TAXPAYER COMPLIANCE WITH TAXPAYER AWARENESS AS A
MODERATING VARIABLE
(CASE STUDY ON RESTAURANT TAXPAYERS IN SIDOARJO REGENCY)**

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Abstract

The Covid-19 pandemic that has occurred over the past four years has had an impact on several aspects, one of which is tax revenue. More specifically, restaurant tax revenue in Sidoarjo Regency also decreased during the period 2020 to 2022. This study examines the influence of turnover, and e-SPTPD services, on the level of taxpayer compliance with tax awareness as a moderation variable. The data used in this study is primary data through the purposive sampling method on certain criteria. The research population is restaurant taxpayers in Sidoarjo Regency. Data collection uses a questionnaire that is distributed door-to-door to the respondents. Based on the results of the path coefficient test, the results of the hypothesis test, namely turnover, and e-SPTPD services have a positive effect on taxpayer compliance. Meanwhile, tax awareness cannot strengthen the influence of turnover, as well as e-SPTPD services on taxpayer compliance. This research can be an evaluation of government policies on tax compliance which has implications for optimizing tax revenue, especially in restaurant businesses in Sidoarjo Regency. Namely by considering turnover, and e-SPTPD services.

Keywords: Pandemic, Tax Compliance, Restaurant Taxpayers, Turnover, e-SPTPD Services.

Introduction

Regional Governments obtain revenue from Regional Original Revenue (PAD) obtained from several sources, one of which is regional taxes. Regional taxes have a dual role, namely as regional revenue and as a regulator of the regional economy (Pandiangan, 2018). Regional taxes are based on the hierarchy of government, regional taxes are divided into two, namely Provincial Taxes and Regency/City Taxes. Law No. 28 of 2009 concerning Regional Taxes and Regional Levies regulates Provincial Taxes and Regency/City Taxes. In the Law, it is explained that Restaurant Tax is a tax object collected by the Regency/City Government.

Sidoarjo Regency is one of the regencies located in the southern part of the city of Surabaya which has the authority of an autonomous region at the Regency/City level. Based on data from the Regional Development Planning, Research and Development Agency (Bappeda) of the Province of the Special Region of Sidoarjo, the components of the Regional Original Revenue (PAD) of Sidoarjo Regency consist of Hotel Tax, Restaurant Tax, Entertainment Tax, Billboard Tax, Street Lighting Tax, Parking Tax, Groundwater Tax, Land and Building Tax, and BPHTB. In 2022, Restaurant Tax occupies the top 4 (four) positions that contribute to the PAD of Sidoarjo Regency.

The Sidoarjo Regency Restaurant Tax is one of the regional tax objects that contributes significantly to the Sidoarjo Regency PAD. However, in 2020, Restaurant Tax decreased by 27.70%. As shown in Table 1.1 below:

Table 1. Regency Restaurant Tax Realization Data in 2018 – 2022

Year	Target	Realization	Percentage	Change
Year 2018	71.500.000.000,00	74.285.270.842,00	103,90%	0,00%
Year 2019	84.500.000.000,00	89.374.707.617,70	105,77%	20,31%
Year 2020	62.000.000.000,00	64.616.576.015,00	104,22%	-27,70%
Year 2021	56.742.000.000,00	63.518.290.481,00	111,94%	-1,70%
Year 2022	82.500.000.000,00	89.623.187.239,00	108,63%	41,10%

Source : 2018 as the base year (Sumber<https://realisasi.pajakdaerah.sidoarjo.kab.go.id/grafik>)

However, the realization of Restaurant Tax has decreased since 2020. One of the declines was caused by the COVID-19 pandemic. During the pandemic, community mobilization was limited, causing a decrease in restaurant business revenue/turnover. Another cause of the decline in restaurant tax realization can be caused by public ignorance (Syahnaz, 2021).

Taxpayer compliance is the main element in realizing regional taxes. According to Nurmantu in Rahayu (2010:138). Tax compliance is an important factor because Indonesia implements a self-assessment system in tax collection. This system gives Taxpayers the trust to calculate, calculate, pay and report the tax owed by themselves

Theory of Planned Behavior (TPB), refers to individuals in decision-making. The SDGs assume that decision-making is based on three factors, namely attitudes towards behavior, subjective norms, and perception of behavioral control. If associated with this study on the basis of the Theory of Planned Behavior, the perception of behavioral control that affects tax compliance is revenue/turnover and e-SPTPD services.

This research is a development of the research of Ningsih and Hidayatulloh (2020) which examines the influence of Tax Understanding, Turnover, Audit, Sanctions, Social Relations and Business Competition on Restaurant Taxpayer Compliance. This study adds the variable of e-SPTPD services because it is more relevant to be researched during the pandemic. This study also adds Taxpayer Awareness as a moderation variable. The addition of the awareness variable as moderation is due to the inconsistency of the results in each independent variable studied.

In the context of this study, with the subject of research on restaurant taxpayers. High awareness, having high human resources, tends to have a high level of tax compliance and can contribute to restaurant tax revenue. Restaurant taxpayers who have high turnover, and do not have obstacles in terms of finances, but do not have awareness, do not necessarily have the taxpayer will be compliant in paying their taxes. In theory, the existence of the e-SPTPD service is expected to make it easier for taxpayers to pay their taxes. This is in line with the statement of Rusqiyati (2019) which revealed that the existence of e-SPTPD services in Yogyakarta for taxpayers who reported and made payments on time increased by 57.09% in 2017 to 61.94% in 2019.

Literatur Review

Theory of Planned Behavior (TPB)

The Theory of Planned Behavior (TPB) or also known as the theory of planned behavior is a theory developed from the Theory of Reasoned Action (TRA) in 1975 by Fishbein and Ajzen. In the Theory of Planned Behavior (TPB), it is explained that behavior caused by individuals arises because of the intention to behave. According to the Theory of Planned Behavior (TPB), an individual's intention to behave is determined by the following three variables:

1. Attitude to Behavior

Ajzen (2005) explained that attitude towards behavior is an individual's positive or negative evaluation of certain objects, people, institutions, events, behaviors or interests. A person will tend to choose a positive attitude that he believes to apply to his or her behavior in daily life. On the contrary, negative attitudes that are believed to be avoided will tend to be applied to their behavior in their daily lives.

2. Subjective Norms

According to Ajzen (2002), subjective norms are the state of an individual's environment that accepts or does not accept a behavior shown. An individual will judge whether or not a behavior will be accepted by a particular group. When an individual believes in what is a group norm, the individual will obey it and will form behaviors that are in accordance with the group norm.

3. Perception of Control

According to Ajzen (1991), attitude towards behavior refers to the assessment of the evaluation of whether or not the behavior in a question is beneficial or not. Subjective norms refer to the perceived social pressure to perform or not to perform behaviors. Meanwhile, the perception of individual behavior control shows the ease or difficulty of performing behavior (Ajzen, 1991).

If the Theory of Planned Behavior is associated with this study, the relevant behavior control based on this theory is the compliance of restaurant taxpayers in carrying out their obligations as taxpayers. Furthermore, the research will apply control perception using relevant internal and external factors and is expected to increase tax compliance, including taxpayer turnover, e-SPTPD services, and taxpayer awareness.

Restaurant Tax in Sidoarjo Regency

Restaurant Tax in Sidoarjo Regency is regulated in the Regent of Sidoarjo Regulation Number 49 of 2018 concerning Procedures for Collecting Restaurant Tax. In the Regional Regulation, it is stated that the restaurant tax rate is set at 10% of the tax base. Article 5 of the Sidoarjo Regent Regulation Number 49 of 2018 states that the basis for imposing taxes is the overall turnover received or that should be received by the restaurant divided by the rates.

The Sidoarjo Regency Restaurant Tax has a good contribution to the Regional Original Revenue (PAD) of Sidoarjo Regency, this is shown by the realization value of restaurant taxes which always meet the revenue target and tends to increase every year. However, conditions have begun to change since the COVID-19 pandemic. Because community mobilization began to be restricted, causing restaurant business income to decrease. This also has an impact on restaurant tax revenue. Then the Minister of Finance issued a policy, namely Minister of Finance Regulation No. 3 of 2022, in which Restaurant Taxpayers get incentives in the form of exemption from Income Tax Article 22 Import and Income Tax (PPH) Article 25. Restaurant Taxpayers also get tax incentives in the form of a reduction in Article 25 Income Tax installments by 50% from Article 25 Income Tax installments that should be payable.

Restaurant Taxpayer Compliance

One of the factors that affects the level of achievement of tax realization of a tax object is the level of compliance of its taxpayers. According to Yanto, et al., (2020), tax compliance by taxpayers is shown by the taxpayer's awareness in making payments or fulfilling their tax obligations based on applicable regulations. In the Regulation of the Minister of Finance of the Republic of Indonesia NUMBER 74/PMK.03/2012, taxpayers are said to be compliant if they are timely in submitting a Notification Letter, do not have tax arrears, have good financial reports and have never been convicted.

Hypothetical Decline

1. The Effect of Turnover on Restaurant Taxpayer Compliance

Turnover is the income received from work that a person does for an employer or does his own business. A person's income level can affect how a person has awareness and compliance with legal provisions and their obligations (Sujadi, 2017). Princesswara and Iskandar (2019), Ezer and Ghazali (2017), and Wulandari (2007) found that turnover or income has a significant positive effect on taxpayer compliance. In other words, the higher the income owned by taxpayers, the more it will increase taxpayers' compliance in paying their tax obligations. So that Taxpayer Income is relevant to support the perspective of behavioral control in the Theory of Planned Behavior. However, this result contradicts the research of Isyatami and Imas (2019) stating that income has no effect on tax compliance. So based on these arguments, researchers can hypothesize:

H1: Turnover has a positive effect on the compliance of Restaurant taxpayers

2. The Effect of e-SPTPD Service on Restaurant Taxpayer Compliance

The Sidoarjo Regency Government mandates Restaurant Taxpayers to carry out their tax obligations through the e-SPTPD application. This has been regulated in Article 4 paragraph (2) of the Sidoarjo Regent Regulation No. 49 of 2018 concerning Restaurant Tax Payment Procedures.

This e-SPTPD application should be very useful for its implementation during the COVID-19 pandemic. Because during the COVID-19 pandemic, community mobilization was severely limited. Other research related to e-SPTPD was carried out by Wardani et. al (2021) in the Special Region of Yogyakarta by examining the effect of the use of the e-SPTPD application on the tax compliance of hotel, restaurant, entertainment, and parking taxpayers. The study showed the results that the use of the e-SPTPD application can have a positive impact on taxpayer compliance. The positive impact is shown by an increase of 43.45% since the e-SPTPD application was implemented. However, the increase still does not meet the target of the Yogyakarta Special Region Government, which is 50%.

Based on the theory and explanation above, it can be assumed that the e-SPTPD service provided by the government is one of the external factors that affect the taxpayer's compliance with tax regulations. Based on this argument, the researcher can hypothesize:

H2: The e-SPTPD service has a positive effect on the compliance of Restaurant taxpayers.

3. The Effect of Turnover on Restaurant Taxpayer Compliance with Taxpayer Awareness as a Moderation Variable

Sulistiyorini (2019) describes that taxpayer awareness can arise from within the taxpayer himself about the taxpayer's perception of taxpayer benefits for the state. So it can be concluded that taxpayer awareness comes from themselves and is voluntary to contribute to the country. In theory, taxpayers who have high awareness are likely to report their income correctly and will fulfill their obligations as taxpayer. Likewise, during the pandemic, taxpayers with a good level of tax awareness tend to continue to carry out their tax obligations. However, this will not be done by restaurant taxpayers who do not have tax awareness. Under any circumstances, restaurant taxpayers with low tax awareness tend not to carry out their tax obligations. Therefore, the researcher added taxpayer awareness as a moderation variable. Based on these arguments, researchers can hypothesize:

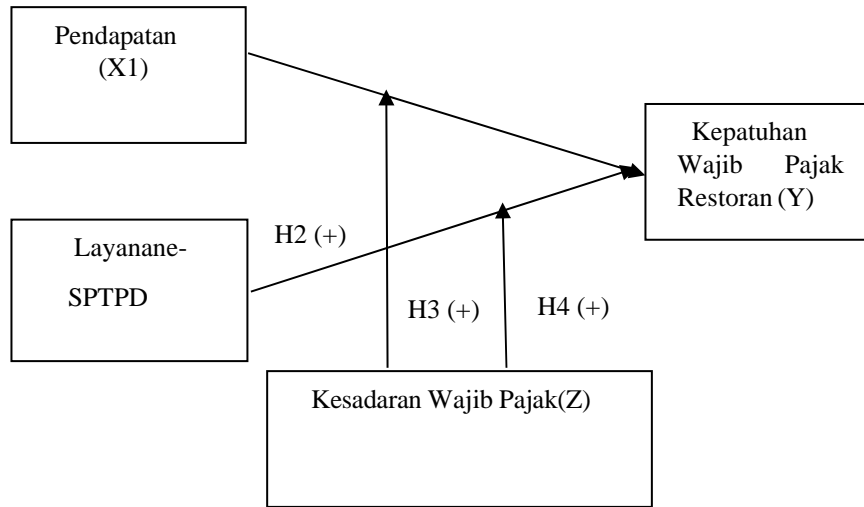
H3: Taxpayer awareness strengthens the influence of income on taxpayer compliance

4. The Effect of E-SPTPD Service on Restaurant Taxpayer Compliance with Taxpayer Awareness as a Moderation Variable

The e-SPTPD service is a service created by the Regional Government to facilitate taxpayers in carrying out their tax obligations without having to physically come to the Tax Service Office. The e-SPTPD service allows taxpayers to carry out their tax obligations online through an application that can be accessed on smartphones. Through the e-SPTPD Service, taxpayers can carry out their tax obligations, even without physically attending the Tax Service Office. Purnamasari and Oktaviani (2020), in their research conducted on MSME taxpayers registered at the Semarang City Cooperatives and MSMEs Office, explained about the awareness of taxpayers in carrying out their obligations. A Taxpayer can be said to have awareness in terms of taxation if the Taxpayer already knows, understands, and understands how to pay taxes. Based on the theory and explanation above, this study adds the variable factor of Taxpayer Awareness as a moderation variable. Based on this description, the sixth hypothesis is:

H4: Taxpayer awareness strengthens the influence of e-SPTPD services on taxpayer compliance

Research Model



Methods

Research Object and Subject

The object of this study is the restaurant business in Sidoarjo Regency which is located in Sidoarjo, Taman, Gedangan, Waru, Krian and Sedati Districts. The subject of the research in this study is Restaurant Taxpayers in Sidoarjo Regency as users of the e-SPTPD service.

Data Type

The type of data used is the type of primary data obtained from the questionnaire. Primary data is data obtained or collected directly in the field by the person conducting the research or the person concerned who needs it (Hasan, 2002: 82).

Sampling Techniques

The sampling technique used in this study is a non-probability sampling approach with a purposive sampling method. The sample criteria to be used in this study are as follows:

1. Restaurants in Sidoarjo Regency.
2. Restaurant Taxpayers who are registered as users of the e-SPTPD service.

Data Collection Techniques

The data in this study was collected through the distribution of questionnaires that will be distributed to subjects who meet the criteria in this study, namely Restaurant Taxpayers who are in Sidoarjo Regency as well as users of the e-SPTPD service. The measurement scale used to measure all variables in this study is using the Likert scale 1 to 5.

Variable Operational Definition

1. Dependent Variables

The dependent variable in this study is Restaurant Taxpayer Compliance, which is related to the actions taken by Taxpayers. Taxpayer compliance is one of the important aspects of taxation, because in Indonesia it implements a self-assessment system in its taxation. To measure the tax compliance of Restaurant Taxpayers, this study uses Rahman (2017) research indicators with seven questions. The research indicators of Rahman (2017) have been modified. The reason for the modification is because, several question items measure the compliance of individual taxpayers.

2. Independent Variables

a. Taxpayer Turnover

Revenue or turnover is the profit obtained from the sale of a product/service before being deducted by other costs (Yanto, et al., (2020). Taxpayers who can fulfill their personal lives without constraints in both primary, secondary and tertiary needs can be said to have good finances. The Taxpayer Income variable was measured using the

Wiguna (2018) research indicator with three questions. Wiguna (2018) research indicators that have been modified. The reason for the modification is because, several items measure the income of land and building taxpayers.

b. e-SPTPD service

E-SPTPD is an online-based application created to make it easier for taxpayers to carry out their tax obligations. The variables of the Taxpayer's e-SPTPD Service were measured using research indicators by Husnurrosyidah & Suhado (2017) with four questions. Research indicators Husnurrosyidah & Suhado (2017) have been modified, citing the measurement question item about the e-billing system

3. Moderating Variables

Amran (2018) defines taxpayer awareness as a willingness to fulfill their obligations, including a willingness to contribute funds to the implementation of government functions by paying their tax obligations. The Taxpayer Awareness variable was measured using the research indicators of Wardani & Rumiyyatun, (2017) with four questions. The research indicators of Wardani & Rumiyyatun, (2017) have been modified, with the reason that the question item measures the awareness of motor vehicle taxpayers.

Instrument Quality Test

1. Pilot Test

The pilot test is a test carried out on the question items used in the research whether they can be understood by prospective participants. The pilot test was carried out by distributing questionnaires to 25 respondents who managed restaurant businesses in Sidoarjo, Taman, Gedangan, Waru, Krian and Sedati Districts.

2. Data Quality Test

This study uses Partial Least Square (PLS) as a data analysis technique with the help of SmartPLS v.4 software. PLS is one of the methods of solving Structural Equation Modeling (SEM). Using this PLS analysis method, it is not possible to pay attention to various assumptions of Ordinary Least Squares (OLS) such as the data tested must be free from multicollinearity and normally distributed (Ghozali & Latan, 2015).

This study uses a reflective model as a PLS model, namely the direction of the causality or causal relationship from the latent construct to the manifest variable. Latent variables are variables that cannot be measured directly, and manifest variables or called indicators are variables that are known and measured directly (Ghozali & Latan, 2015).

a. Measurement Model or Outer Model

1. Convergent Validity

Convergent validity is used to measure the validity of each construct indicator used in the study. The convergent validity test is carried out by looking at and assessing the magnitude of the loading factor. The indicator meets convergent validity if the i Average variance extranced (AVE) value > 0.5.

2. Discriminant Validity

Discriminant validity indicates that the relationship between different construct manifest variables should not have a high correlation or correlation. The validity test of discrimination is carried out by looking at and assessing the amount of cross loading. Discriminant validity can also be seen by comparing the square root of the AVE ($\sqrt{\text{AVE}}$) value in the Fornell Larcker table for each construct with the value of the correlation between the constructs in the model.

3. Cronbach's Alpha and Composite Reliability

Reliability tests are carried out to prove that an instrument has consistency, accuracy, and precision in measuring a construct. Werts et al. in Sofyani (2015) stated that:

- A construct can be declared reliable if the cronbachs alpha value is above 0.6 (>0.6)
- A construct can be declared reliable if the composite reliability value is below 0.6 (>0.6).

Table 2. Validity and Reliability Test Parameters

Validity and Reliability Test	Parameters	Rule of Thumbs
Convergent Validity	Loading Factor (Outer Loading)	Over 0.7
	Average Variance Extracted (AVE)	More than 0.5
	Communality	More than 0.5
Discriminant Validity	AVE root and latent variable correlation	AVE root ($\sqrt{\text{AVE}}$) > Latent variable correlation
	Cross Loading	More than 0.7 in one variable
Reliability Test	Cronbach's Alpha	Over 0.6
	Composite Reliability	Over 0.6

a. Structural Model or Inner Model

1) Coefficient of Determination (R-Square)

- An R-square (R2) value of 0.75 indicates that exogenous latent variables can explain high endogenous variables or robustly constructed models;
- An R-square (R2) value of 0.50 indicates that exogenous latent variables can explain endogenous variables by 50% and the rest will be explained by other factors;
- The R-square (R2) value of 0.25 indicates that exogenous latent variables can explain endogenous variables weakly. However, if a study uses more than one exogenous variable, then the indicator that will be seen is adjusted R-Square (Sofyani, 2015).

2) Path Coefficient

This assessment was carried out by a resampling procedure with a bootstrapping technique. The resulting results or outputs from bootstrapping will indicate the value of hypothesis testing (Ghozali & Latan, 2015).

3. Hypothesis Testing

In this study, the level of certainty or confidence was 95%. Therefore, the t-table value for the hypothesis (one tailed) is 1.66008. Then for the significance value (two-tailed) used is 1.96 with a significance level of 5% (Hartono & Abdillah, 2009). A hypothesis can be said to be supported if the t-statistic is greater than the t-table and the direction of the variable relationship is in line with the direction of the hypothesis. Then if the t-statistic value > 1.66 for the one-tailed hypothesis and the probability value (p-value) < 0.05 or 5% (Hartono & Abdillah, 2009).

Results and Discussions

Uji Pilot Test

The pilot test was carried out in Sidoarjo, Taman, Gedangan, Waru, Krian and Sedati Districts, Sidoarjo Regency. The following is a table of the results of the pilot test data analysis:

Table 3. Pilot Test Results

Variable	Statement Items	Loading Value	Information
Mandatory Compliance Restaurant Tax	KWP1	0.910	Valid
	KWP2	0.853	Valid
	KWP3	0.899	Valid
	KWP4	0.863	Valid
	KWP5	0.466	Invalid
	KWP6	0.940	Valid
	KWP7	0.771	Valid

Turnover	OMS1	0.928	Valid
	OMS2	0.932	Valid
	OMS3	0.827	Valid
Service E-SPTPD	LYN1	0.929	Valid
	LYN2	0.844	Valid
	LYN3	0.953	Valid
	LYN4	0.915	Valid
Taxpayer Awareness	KSD1	0.942	Valid
	KSD2	0.798	Valid
	KSD3	0.927	Valid
	KSD4	0.358	Invalid

Source : Primary data processed, 2023

From the results of the pilot test above, there are several question items that do not meet the criteria, namely KWP5 items, and KSD 4, so that these question items are removed from the questionnaire that will be distributed to the research sample.

Overview of Research Subjects Overview of Respondents

1. Respondent Demographic Data

a. Gender

The majority of respondents were male, namely 27 respondents or 50.94% of the total respondents, while the rest were female respondents totaling 26 respondents or 49.06% of the total respondents.

b. Age

The data that was successfully obtained and can be processed, the majority of respondents are respondents with an age range of 17 - 25 years, namely 20 people with a percentage of 37.04% of all respondents. Next are respondents with an age range of 26 - 34 years old which totals 18 people with a percentage of 33.33%. Then followed by respondents with an age range between 35 - 43 years old which amounted to 9 people, or 16.67% of the total number of respondents. The rest were 7 people with an age range of 44 - 52 years, or with a percentage of 12.96% of all respondents. In this study, there were no respondents over the age of 52 years.

Restaurant Overview

1. NPWPD Ownership

A total of 53 respondents or 100% of the respondents in this study have registered and have an NPWPD for the restaurants they manage or own. This shows that the respondent restaurant owner or manager has complied with the regional tax obligation by registering the restaurant at the regional tax office.

2. e-SPTPD Service Users

The respondents in this study were 53 respondents or 100% of all respondents had used the e-SPTPD service.

Data Analysis Methods

a. Measurement Model (Outer Model)

i. Convergent Validity

Table 4. Results of the Outer Loading Value of the Final Model

Variable	Statement Items	Loading Value	Information
Compliance Restaurant Taxpayer	KWP1	0.875	Valid
	KWP2	0.864	Valid
	KWP3	0.863	Valid
	KWP4	0.859	Valid
	KWP6	0.873	Valid
	KWP7	0.784	Valid
Turnover	OMS1	0.933	Valid
	OMS2	0.918	Valid
	OMS3	0.758	Valid
E-SPTPD Service	LYN1	0.894	Valid
	LYN2	0.801	Valid
	LYN3	0.921	Valid
	LYN4	0.894	Valid
Awareness Taxpayer	KSD1	0.894	Valid
	KSD2	0.801	Valid
	KSD3	0.921	Valid

Source : Primary data processed, 2023

Based on the data in the table above, all statement items have a factor loading value of >0.7 so that it can be concluded that all indicators are valid or have good convergent validity.

Table 5. Average Variance Extracted (AVE) Value

Construct	AVE Scores
KWP	0.763
OMS	0.763
LYN	0.829
KSD	0.763

Source : Primary data processed, 2023

Based on the table above, it can be seen that the AVE value is >0.5 , meaning that all indicators meet the convergence validity. It can be concluded that this study meets the convergent validity test with the results of the outer loading value of all instruments >0.7 and the AVE value of >0.5 .

ii. Discriminant Validity

Table 6. Results of discriminant validity (cross loading)

	KSD	KWP	LYN	OMS	KSD X OMS	KSD X LYN
KSD1	0.894	0.620	0.525	0.400	-0.092	-0.170
KSD2	0.801	0.538	0.459	0.317	-0.281	-0.211
KSD3	0.921	0.711	0.702	0.496	-0.104	-0.362
KWP1	0.564	0.875	0.753	0.408	-0.253	-0.442
KWP2	0.684	0.864	0.751	0.494	-0.068	-0.303
KWP3	0.600	0.863	0.731	0.474	-0.091	-0.423
KWP4	0.614	0.859	0.838	0.613	-0.218	-0.418
KWP6	0.684	0.873	0.698	0.518	-0.146	-0.387
KWP7	0.527	0.784	0.660	0.527	-0.240	-0.190
LYN1	0.575	0.769	0.942	0.388	0.061	-0.481
LYN2	0.653	0.778	0.890	0.469	-0.110	-0.433
LYN3	0.558	0.820	0.898	0.451	-0.025	-0.463
OMS1	0.405	0.555	0.475	0.933	-0.282	-0.034
OMS2	0.398	0.577	0.447	0.918	-0.191	-0.124
OMS3	0.451	0.408	0.317	0.758	-0.004	0.122
KSD X OMS	-0.172	-0.198	-0.028	-0.198	1.000	0.200
KSD X LYN	-0.291	-0.426	-0.505	-0.030	0.200	1.000

Source : Primary data processed, 2023

Based on the data in Table (6), it appears that the cross loading value of each construct has a > value of 0.7, so it can be concluded that all indicators have the highest correlation in their constructs compared to correlations with other constructs. Therefore, it can be concluded that all variables have good or valid discriminatory validity.

Table 7. Results of discriminant validity (root AVE)

	KSD	KWP	LYN	OMS
KSD	0,874			
KWP	0,719	0,854		
LYN	0,654	0,868	0,910	
OMS	0,470	0,595	0,480	0,873

Source : Primary data processed, 2023

Based on the table data above, all variables have the highest correlation in each construct compared to other variables, so that they have met the discriminant validity.

iii. Cronbach's Alpha and Composite Reliability

Table 8. Reliability Test Results

	Cronbach's Alpha	Composite Reliability	Information
KSD	0,844	0.905	Reliable
KWP	0.925	0.906	Reliable
LYN	0.896	0.935	Reliable
OMS	0.842	0.941	Reliable

Source : Primary data processed, 2023

Table 8 presents the results of the reliability test, it appears that the values of Cronbach's alpha and Composite Reliability are >0.7 for each construct. Thus, it can be concluded that all variables have good or valid discriminatory validity.

b. Structural Model

i. R Square Test (R2)

Table 9. R-Square test results

	R-Square	Square Adjusted
Taxpayer Compliance	0.832	0.814

Source : Primary data processed, 2023

Based on the data in table 9, it can be seen that the R Square test value is 0.832. Which value is included in the high category. This reflects that the restaurant Taxpayer Compliance construct can be explained by 83% through the turnover construct, E-SPTPD service, Taxpayer awareness, Moderation 1 (turnover * taxpayer awareness), Moderation 2 (e-SPTPD service * taxpayer awareness). The remaining 17% was explained by other variables that were not studied.

ii. Path Coeficient

Evaluation of the structural model or inner model is carried out by looking at the significance value using the bootstrapping procedure. The bootstrap technique uses the entire number of bootstrap samples that are recommended, and the test used is a statistical t-test. The following are the results of the path coefficient test:

Table 10. Path coefficient test results

	<i>Original sample</i>	<i>T Statistic</i>	<i>P value</i>
KSD - KWP	0.189	2.182	0.029
LYN - KWP	0.653	6.489	0.000
OMS - KWP	0.171	2.039	0.042
KSD X OMS - KWP	-0.107	1.157	0.247
KSD X LYN - KWP	-0.014	0.173	0.863

Source : Primary data processed, 2023

Hypothesis Test

Table 11. Hypothesis Test Result

	Information	Coefficient		P Value	Conclusion
		Hypothesis	Result		
H1	Turnover Positively Affects Restaurant Taxpayer Compliance	(+)	(+)	0.000	Supported
H2	The e-SPTPD service has a positive effect on the compliance of Restaurant taxpayers.	(+)	(+)	0.042	Supported
H3	Taxpayer awareness strengthens the influence of income on taxpayer compliance	(+)	(-)	0.247	Not Supported
H4	Taxpayer Awareness Strengthens the Influence of e-SPTPD Services on Taxpayer Compliance	(+)	(-)	0.863	Not Supported

Source : Primary data processed, 2023

Based on the test of the hypothesis above, it appears that Hypothesis 1, and 2 are accepted because of the p value < 0.05 and the original sample or coefficient direction is in accordance with the hypothesis. Hypotheses 3 and 4 were rejected because the p value > 0.05 and the original sample or coefficient direction was not in accordance with the hypothesis.

Conclusion

This study was conducted to test the influence of turnover, and e-SPTPD services on the compliance of restaurant taxpayers with taxpayer awareness as a moderating variable. The subjects in this study are restaurant taxpayers in Sidoarjo Regency, especially restaurants located in Sidoarjo, Taman, Gedangan, Waru, Krian and Sedati Districts, especially users of e-SPTPD services. In this study, there are 53 restaurant taxpayers. Based on the results of statistical tests on the research hypothesis, the following conclusions can be drawn:

1. Turnover has a positive effect on restaurant taxpayer compliance. This research proves that the higher the turnover obtained by restaurant taxpayers, the more taxpayers tend to be more compliant with their tax obligations. Nevertheless, the respondents in this study continued to carry out their tax obligations during the pandemic. During the pandemic, all respondents experienced a decrease in turnover, but the respondents in this study still paid their taxes even though the turnover received decreased.
2. The e-SPTPD service has a positive effect on restaurant taxpayer compliance. This study proves that the better the quality of e-SPTPD services, the more restaurant taxpayer compliance will also increase. One of the efforts made by the local government to encourage the level of compliance of restaurant taxpayers is by improving tax reporting and tax payment services, one of which is through the e-SPTPD service. Respondents in this study have agreed that the e-SPTPD service has provided good benefits so that it is able to affect the tax compliance of the respondents.
3. Taxpayer awareness is not able to strengthen the influence of turnover on restaurant taxpayer compliance. This study was not able to prove that taxpayer awareness had an impact on moderating turnover on restaurant taxpayer compliance. The respondents in this study have had good tax awareness. So that the tax awareness factor in this study cannot be a guarantee that taxpayers will report their turnover correctly and then carry out their tax obligations properly. This will also apply the other way around.

4. Taxpayer awareness does not strengthen the influence of e-SPTPD services on restaurant taxpayer compliance. This study cannot prove that taxpayer awareness has an impact on moderating e-SPTPD services on restaurant taxpayer compliance. Respondents to this research has shown that they have a good tax awareness. Therefore, the tax awareness factor cannot affect taxpayers in using the e-SPTPD service in the implementation of their tax obligations. If the taxpayer has wished to use the e-SPTPD service but encounters difficulties in using the e-SPTPD service, the taxpayer will look for a way to continue to carry out his tax obligations.

Limitation

In this study, there are several limitations that can affect the results of the research conducted. The limitations of this study include:

1. The sampling method in the study was only carried out by distributing questionnaires without going through a short interview method to the respondents. So that the researcher did not obtain other information related to the obstacles and obstacles of restaurant taxpayers in carrying out their tax obligations. In this case, the researcher had difficulty conducting direct interviews, because the respondents were busy so they were not willing to be interviewed.
2. This research sample was only conducted on restaurant taxpayers in Sidoarjo Regency who already have an NPWPD. Due to limited access to data, the researcher could not find out exactly the percentage of taxpayers who had an NPWPD and did not have an NPWPD.

Suggestions

The suggestions that researchers can give are:

1. Able to conduct research by conducting interviews with respondents at the time of questionnaire distribution. Interviews can be conducted briefly, by gathering information related to the variables tested from respondents.
2. This study examines the factors that encourage restaurant taxpayers to comply with their tax obligations, for further research can change the research sample by testing a sample of restaurants that do not have an NPWPD but are already required to report taxes.
3. The moderation variable, namely Tax Awareness in this study, has been proven to be unable to strengthen the influence of independent variables on dependent variables. Because the object of this research is that the restaurant business in Sidoarjo Regency already has a good tax awareness. Different results may be found in other research objects.
4. Can use other variables as moderation, such as the taxpayer environment, tax sanctions, or tax incentives

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