Restaurant Taxpayer Compliance: The Role of Social Relations and Tax Sanctions

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Article Info	Abstract
	Restaurant tax is one type of state income that can strengthen economic stability. However, due to the economic crisis due to the pandemic, the target for restaurant tax revenues is not optimal. The purpose of this study aims to examine the impact of social relationships and feed sanctions on mandated tax compliance. This research targets restaurant taxpayers who have been registered at Regional Revenue Office (Bapenda) DKI as many as 50 taxpayers with a sample selection technique using accidental sampling. The sample involved in this study is restaurant taxpayers registered with the DKI Jakarta Bapenda using accidental sampling with 50 restaurant taxpayers. The data collected was then analyzed by multiple regression and processed using SPSS. Hypotheses testing has established that tax audits, regulatory comprehension, and tax sanctions all have a favorable effect on restaurant taxpayer compliance. The social relation variable does not affect restaurant taxpayer compliance. The higher and stricter the tax sanctions, the higher the compliance of restaurant taxpayers. Tax sanctions are used to ensure that taxpayers adhere to restaurant tax payment requirements. Thus, taxpayers will be informed if they are subject to tax penalties for violating and failing to comply with their tax duties.

Abstrak

Pajak restoran merupakan salah satu jenis pendapatan negara yang dapat memperkuat stabilitas ekonomi. Namun, akibat adanya krisis ekonomi karena pandemi membuat target penerimaan pajak restaurant tidak maksimal. Riset ini bertujuan untuk melihat peran relasi sosial dan sanksi pajak terhadap kepatuhan wajib pakak. target penelitian ini adalah wajib pajak restaurant yang telah terdaftar di Bapenda DKI sebanyak 50 wajib pajak dengan teknik pemilihan sampel menggunakan accidental sampling. Data yang dikumpulkan kemudian dianalisis dengan regresi berganda dan diolah menggunakan SPSS. Hasil penelitian menunjukan bahwa pemeriksaan pajak, pemahaman peraturan, dan sanksi pajak memiliki dampak positif terhadap kepatuhan wajib pajak restoran. Sementara, variabel relasi sosial tidak berpengaruh terhadap kepatuhan wajib pajak restoran. Bentuk dari pengendalian agar wajib pajak mematuhi aturan pembayaran pajak restaurant adalah melalui sanksi pajak. Sehingga Wajib Pajak akan mengetahui jika dikenakan sanksi perpajakan jika melanggar dan tidak memenuhi kewajiban perpajakannya.

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INTRODUCTION

For the last four years, restaurant tax revenue in DKI Jakarta has increased, directly proportional to the number of restaurant taxpayers from 2016-to 2019. However, some revenues are not in line during 2016 and 2017. In 2016 DKI Jakarta only obtained 94.36% of the budgeted target, then in 2017, it was approximately 98.29% from the target. According to the DKI Jakarta Regional Government Financial Report (LKPD), the failure in achieving revenue realization was caused by the decline in people's purchasing power, macroeconomic growth that was not as expected, unstable domestic political and security conditions, and still non-compliant taxpayers. In addition, from 2019 to 2020, the restaurant tax experienced a decrease in its target and revenue realization. In 2020, although the number of taxpayers in DKI Jakarta increased by 44, the restaurant tax experienced a decrease in the revenue target of 1.7 trillion rupiahs (48%) from the 2019 revenue target, Aas well as a decline in revenue realization of 1.66 trillion rupiahs (46%) in 2019.

The Regional Revenue Office (Bapenda) is authorized to manage and collect local taxes, requiring taxpayers to independently report their tax payable through a regional tax return (SPTPD). However, several problems arise, such as not disclosing taxpayers regarding fictitious total sales so that the amount of tax payable is small. This causes the self-assessment system to be less effective and causes the absorption of tax revenues to be not maximized. In addition, the problem of tax arrears also occurs (Mediani, 2017). The Deputy Governor of DKI Jakarta stated that the restaurant tax was the highest arrears. This is known directly from the head of the Regional Tax and Retribution Agency (BPRD) shifted to Bapenda. Due to the stubbornness of taxpayers in tax arrears, the DKI Jakarta Provincial Government cooperates with the Corruption Eradication Commission (KPK) and the high attorney's office to work together. This is provided because the Restaurant Tax is a profitable source of local revenue.

Unlike the previous year, Safitri (2021) informed that restaurant tax revenue was the highest income in DKI Jakarta 2019 in the second quarter. At that time, the data from Bank Indonesia for the DKI Jakarta Province revealed that the restaurant tax could grow by 40.17 percent and contributed the most to the overall tax achievement in the second quarter of 2019. The Regional Tax and Levy Agency of DKI Jakarta Province intensified local revenue to install an integrated online tax system in the entertainment, restaurant, hotel, and parking sector businesses. The DKI Jakarta Bapenda targets 4000 businesses from the four sectors to be connected to a system titled Tax Online System of Jakarta by the end of 2019. However, in 2020 the restaurant tax fell quite severely. However, the realization of the costs of hotel, restaurant, and entertainment drop dramatically due to the Covid-19 pandemic. The decline in restaurant taxes is due to the implementation of the large-scale social restrictions policy. According to records, the DKI Jakarta Tourism and Creative Economic Agency's Head said that 6,169 restaurants were closed during the social distancing policy.

Regarding this problem, the Bapenda of DKI Jakarta Province provides incentives for local tax relief for business actors taxpayers. The provision of these incentives is to ease the economic burden of business actors due to the Covid-19 pandemic. The incentives given by the DKI Jakarta Bapenda are the abolition of late penalties and a reduction of the principal amount of taxes by up to 50 percent. The head of the DKI Jakarta Bapenda has issued a circular regarding the abolition of fines and reductions in tax principal as the implementation of Government Regulation No. 33 of 2020. In addition, the government has also removed regional tax administration sanctions during the Covid-19 emergency response status as regulated in Governor Regulation Number 36 of 2020. Deyganto (2018) stated that taxpayers' behavior is influenced by several factors such as economic, demographic, individual, institutional, and social. Previous works have identified factors that can affect taxpayer compliance. Some of these factors include service quality, tax knowledge, tax audits, tax sanctions, use of technology, tax administration systems, cash availability, turnover, social relations, business competition, taxpayer awareness, perception of benefits, trust in government, moral responsibility, environmental influence, and tax justice (Asrinanda, 2018; Octaviani et al., 2020).

Tax audit is one of the institutional factors that can affect taxpayers in paying taxes. An increase in restaurant tax revenue will occur if a tax audit is carried out. Audit fluctuations exist because taxpayers receive sanctions when they are proven to have evaded taxes (Descalaya et al., 2013; Ilyas & Wicaksono, 2015). When the examination is found that there is a tax that is due, the

taxpayer will follow the law and regulation. Fines given to taxpayers who do tax evasion will affect taxpayer compliance and improve employee performance to focus more on examining taxpayers indiscriminately. Thus, it will be more difficult for taxpayers to do tax avoidance. In its implementation, the restaurant tax audit in DKI Jakarta uses a legal basis and standard procedure, namely the Provincial Governor's Decree.

Another factor that affects taxpayer compliance is individual factors: the taxpayer's understanding of tax regulations. Increased knowledge of both formal and non-formal taxation will positively impact taxpayer compliance in paying taxes. Therefore, taxpayers who already understand the tax regulations clearly will tend to be more obedient when compared to taxpayers who do not understand and will generally carry out their tax rights and obligations under what is stated in the regulations. This can be seen from the fact that there are still taxpayers who do not understand the tax return (SPT) or regional tax for local taxes, and there are still taxpayers who make mistakes in filling out the SPT. The regional retribution revenue agency has provided guidebooks, official website sites, and places of service that are always available to serve taxpayers with all their interests and problems. The local government's efforts to disseminate information regarding increasing understanding of tax regulations to taxpayers. The socialization was attended by around 300 taxpayers who are a hotel, restaurant, entertainment, and parking entrepreneurs. The socialization informed about the applicable local tax regulations and appealed to taxpayers to pay their tax obligations on time to not be penalized for lateness.

An earlier study by Masruroh (2013) remarked that awareness and discipline from the public are needed to understand and comply with tax obligations. This understanding includes filling out a tax return (SPT), calculating taxes, paying taxes (depositing), reporting on taxes. Taxes can carry out all provisions for fulfilling tax obligations properly if the taxpayer has sufficient knowledge about these four things (Mahadianto et al., 2019; Yozi et al., 2019). The policy in the form of sanctions can be used for two purposes, the first is intended to educate, and the second is intended to punish. Educating is intended so that those subject to sanctions will become better and more aware of their rights and obligations not to repeat the same mistakes.

The tax sanctions that apply in Jakarta are still not able to run optimally, which is where taxpayers still commit many tax arrears in Jakarta. Therefore, to prevent tax arrears, the DKI Jakarta Provincial Government has imposed the affixing of signposts and stickers as a form of law enforcement for taxpayers who do not comply with their tax obligations. As informed by Alm et al. (2020), attaching a sticker to tax arrears can make the restaurant pay its obligations directly. However, a new regulatory decision regarding tax sanctions was based on DKI Jakarta Governor Regulation No 36 of 2020. It was forced to abolish regional tax administration sanctions during the Covid-19 emergency response. This is an incentive to ease the economic burden of business actors due to the Covid-19 pandemic.

In addition to institutional and individual factors, social factors can affect taxpayer compliance. Social relations are one of the social factors that can affect taxpayer compliance. Social relations are reciprocal relationships in the form of mutually influencing actions between individuals and individuals, between individuals and groups, and between groups and groups (Compeau & Higgins, 1995; Ramos et al., 2018). Social relations are a condition for the occurrence of social activities through interaction. Social relations, of course, cannot be separated from the social structure. A pattern of good social relations forms the social structure in society. Directly, individual relationships have two categories, namely on a micro and macro scale. Social relations start from the microscale to the macro scale according to the actors' interests in the community itself. Social relations are multiplying due to norms, values , and structures. Community interactions drive the formation of norms, values, and structures. Social relations allow the influence from one taxpayer to another, including fulfilling their tax obligations (Arviana & Sadjiarto, 2014). An earlier study by Arviana (2014) mentioned that through interviews conducted with business owners, other taxpayers pay according to the income earned, so the business owners will also pay according to what is earned. Therefore, if a taxpayer knows that many people in his group will tax avoidance, the commitment to comply will also decrease. On the other hand, social relations can also help motivate individuals to comply and avoid tax evasion (Christian, 2019).

According to Sucandra and Supadmi (2016), tax audits positively and significantly affect

taxpayer compliance. This is because the incentives are audits carried out at the Bandung Regency Regional Revenue Service and can become a means of fostering and providing justice for taxpayers to ensure that restaurant taxpayers are more diligent in meeting their tax requirements. In addition to research from Jaya & Jati (2016), the tax audit has a positive effect on taxpayer compliance in paying restaurant taxes. However, research from Manafe et al. (2020) noted that the audit does not affect the taxpayer. The ineffectiveness of the inspection is due to the constraint that the number of field officers is not comparable to the restaurants in Jayapura City. This research is also in line with previous research from Arviana (2014), which stated that the audit does not affect taxpayer compliance. This is also accepted by Rijayanti (2017), and Widyaningsih (2019), which also documented that understanding restaurant tax regulations is taxpayer compliance. This means that a better understanding of taxpayer regulations will increase taxpayer compliance.

Preliminary study by Jaya (2016) stated that tax sanctions positively affect taxpayer compliance in paying restaurant taxes. Suppose the increase in tax sanctions due to violations in carrying out tax obligations will cause an increase in taxpayer compliance in carrying out their obligations to pay restaurant taxes. Sucandra (2016) and Dwiastari (2017) research further supports this, stating that tax penalties have a favorable and significant influence on restaurant taxpayer compliance. However, another study from Rizajayanti (2017) stated that tax sanctions do not affect taxpayer compliance. The severity of sanctions that have been given to violators still does not have much influence on taxpayers' perceptions of taxpayer compliance. This study aims to fill the gap research from the existing studies and provides some insights into the literature by elaborating on social relations and tax sanctions.

METHOD

Multiple linear regression was utilized to analyze the data in this study. In this study, the population is restaurant taxpayers registered with the Regional Revenue Office (Bapenda) and have a Regional Taxpayer Identification Number (NPWPD) in DKI Jakarta in 2020 with a total of 10,950 taxpayers. This sampling approach is called incidental sampling. Based on the formula given by Roscoe, this research will use provision number four, namely the minimum sample size with five variables x 10 = 50 (fifty) respondents. The selected sample of 10 members was used as an explorer in determining the sample size due to the limitations of researchers during the Covid-19 pandemic in DKI Jakarta and the limitations of available time and workforce. The technique used to collect data in this study is a questionnaire. The questionnaire is a data collection technique by asking several questions according to the topic studied and given to respondents. Instructions for completion are included in the questionnaire to assist respondents in responding to the questions that have been written. The questionnaire technique involved a Likert scale by using values. For positive questions, the value of (1) strongly disagrees, (2) disagree, (3) neutral, (4) agree, and (5) strongly agree. The time used in data collection began in December with planning to collect data quality data in which restaurant taxpayers in the Bekasi area were the respondents for two weeks—testing the validity of researchers using 30 respondents with data collection. After testing the validity, the questionnaire was distributed to the fundamental research object, namely restaurant taxpayers in DKI Jakarta, planned for one month. With a sample of 50 taxpayers as respondents. The questionnaire was adapted from several studies. In detail, taxpayer compliance adopted indicators from Devano and Rahayu (2006), while tax Audit was adopted from Yanto et al. (2020). To understand the regulations, this study adopted Rahayu (2010); Widiyati and Falikhatun (2019). Additionally, tax sanctions were adopted instruments from Subarkah and Dewi (2017), whilst tax relations adopted criteria from Arviana (2014).

RESULTS AND DISCUSSION

This study tested the quality of the data and examined the hypothesis using a different number of samples and respondents, wherein this data quality test measured the validity and reliability of the data using the number of respondents of 30 people. Respondents in this data quality test are restaurant taxpayers registered in the Bekasi City/Regency. Then, to estimate this hypothesis, it involved 50 restaurant taxpayers registered in the DKI Jakarta (Bapenda) area.

Data Quality Test

The validity test was provided by analyzing the questionnaire test results distributed to the respondents. The test uses a two-tailed test with a significance of 5%, and then the r-table value is obtained by looking at N (number of samples) 30, which is 0.361. The value of r-count or Pearson Correlation is obtained from the test results using SPSS. The results of the validity test of this study are presented in Table 1.

Table 1. Validity test

Variable	Item Questionnaire	Pearson Correlation	Conclusion
Restaurant Taxpayer Compliance (Y)	Y1	0.692	Valid
	Y2	0.737	Valid
	Y3	0.752	Valid
	Y4	0.722	Valid
	Y5	0.728	Valid
	Y6	0.805	Valid
	Y7	0.816	Valid
	Y8	0.879	Valid
	Y9	0.780	Valid
	Y10	0.642	Valid
Tax Audit (X1)	X1.1	0.679	Valid
	X1.2	0.696	Valid
	X1.3	0.733	Valid
	X1.4	0.845	Valid
	X1.5	0.792	Valid
	X1.6	0.645	Valid
	X1.7	0.869	Valid
	X1.8	0.805	Valid
	X1.9	0.750	Valid
	X1.10	0.663	Valid

Source: primary data processed (2021).

The results presented in Table 1 show that all statement items in this study show r-count > r-table value. As for making decisions on the reliability test, we follow some criteria: 1) If the Cronbach alpha value is greater than 0.70, the questionnaire used to collect data on research variables is considered reliable; 2) If the Cronbach alpha value is less than 0.70, the questionnaire used to collect data on research variables is considered (See Table 2).

Table 2. Reliability testing

Variable	Cronbach Alpha	Set Value	Conclusion
Restaurant Taxpayer Compliance (Y)	0.915	0.7	Reliable
Tax Audit (X1)	0.909	0.7	Reliable
Understanding Regulation (X2)	0.915	0.7	Reliable
Tax Sanctions (X3)	0.921	0.7	Reliable
Social relation (X4)	0.826	0.7	Reliable

Source: primary data processed (2021).

Cronbach Alpha values for each variable are 0.915 for restaurant taxpayer compliance and 0.909 for tax audit compliance, as shown in Table 2, 0.915 for the regulatory understanding variable, 0.921 for the tax sanctions variable, and 0.826 for the social relation variable. The next step is to evaluate the normality test, which aimed to determine whether the residual values were typical or not normally distributed. To ascertain whether the residual data were normally distributed or not, statistical tests that could be carried out were the one-sample Kolmogorov-Smirnov test (K-S). This test produces more detailed numbers, whether all of the regression equations used are normality. A regression equation is expected if the K-S test's significance value is more significant than 0.05. The normality test findings indicate that the data is usually distributed. A significance value of > 0.05 can show this relationship. Testing the normality of the data is also done by using a graph, namely

a histogram (See Table 3).

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Table 3. Normality test

	Unstandardized Residual
N	50
Asymp. Sig. (2-tailed)	0.200

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The Asymp. value is calculated using the data in Table 3.18. The Sig. (2-tailed) is 0.200, which is greater than 0.05. Thus, it can be stated that the data obtained in this study is usually dispersed. Then the normality test in this study can also be seen using the Normal P-P Plot Analysis. The expected P-P Plot Results of this study are presented in Figure 1.
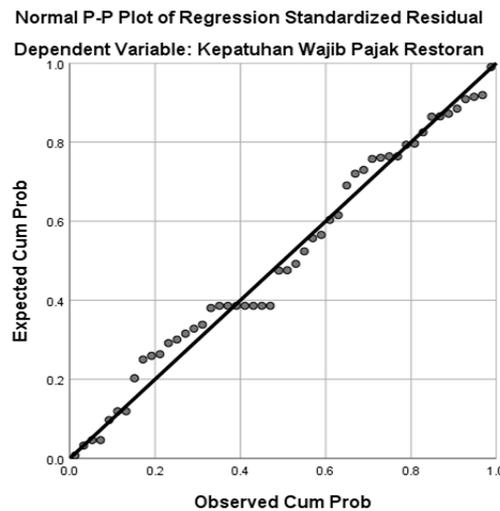

Figure 1. P-P Plot

Based on Figure 1, the data spread in the direction of the diagonal line and spreads around the diagonal line so that the data is usually distributed, and the regression has met the assumption of normality. The next step is to analyze Multicollinearity. The result of the Multicollinearity test can be seen in Table 4.

<div align="center">

Table 4. Multicollinearity Test

Model	Collinearity Statistics	
	Tolerance	VIF
Tax Audit (X1)	0.158	6.332
Understanding Regulation (X2)	0.130	7.704
Tax Sanctions (X3)	0.105	9.566
Social relation (X4)	0.144	6.922

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Based on the results in Table 4, the tolerance value for each independent variable is obtained where all values are > 0.10, namely 0.158; 0.130; 0.105; and 0.144. While the VIF value of each independent variable where all values <10 are 6.332; 7,704; 9,566; and 6.922. As a result, the independent variable in this regression model is not multicollinear. The next step is Heteroscedasticity Test. The Glesjer test can be performed to determine heteroscedasticity and look at the pattern on the scatterplot graph. The Glesjer test is presented in Table 5.

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Table 5. Glesjer Test

Model	Sig.
Tax Audit (X1)	0.072
Understanding Regulation (X2)	0.150
Tax Sanctions (X3)	0.751
Social relation (X4)	0.488

</div>

Table 5 informs the significance value of all independent variables is > 0.05, namely 0.072 for the tax audit variable, 0.150 for the regulatory understanding variable, 0.751 for the tax sanction variable, and 0.488 for the social relation variable. Therefore, from these results, it can be concluded that this study is free from heteroscedasticity problems. Then the heteroscedasticity test can also be seen from the scatterplot graph, done by looking at the points on the graph whether they form a specific pattern or not. If the spread of the points on the graph does not form a specific unclear pattern above and below the number 0 on the Y axis, then it is free from heteroscedasticity (See Figure 2).
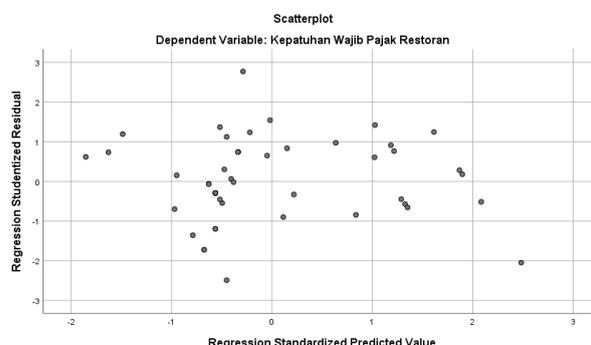

Figure 2. Scatterplot Graph

Based on the scatterplot in Figure 2, the points spread randomly do not form a specific. These findings imply that the regression model is not heteroscedastic. Following validation of the data's validity and reliability, it can be determined that the model can be used to do multiple linear regression analysis to determine the existence of each construct.

Table 6. Multiple Linear Regression Analysis

Model	Unstandardized Coefficients
	B
(Constant)	-5.982
Tax Audit (X1)	0.433
Understanding Regulation (X2)	0.351
Tax Sanctions (X3)	0.461
Social relation (X4)	-0.087

Table 6 illustrates that the coefficient for the tax audit variable is 0.433. The regulatory understanding variable is 0.351, the tax sanction variable is 0.461, and the social relation variable is -0.087, with a constant of -5.982. The constant value is -5,982, the constant value is negative, meaning that if the variable score of a tax audit, understanding of regulations, tax sanctions, and social relations are considered non-existent or equal to zero, the restaurant taxpayer compliance score will decrease by -5.982. The value of the tax audit regression coefficient is 0.433, indicating that if the tax audit increases by one, the restaurant taxpayer compliance variable increases by 0.433. The regression coefficient value of regulatory understanding is 0.351, meaning that if the understanding of regulations is increased by one, the restaurant taxpayer compliance variable will incline by 0.351. The value of the tax sanction regression coefficient is 0.461, meaning that if the tax penalty is raised by one, the restaurant taxpayer compliance variable is 0.461. The value of the regression coefficient of social relations is -0.087, which is a negative coefficient. If social relations increase by one, taxpayer compliance will decline by -0.087.

Hypothesis testing
Partial test (t-Test)
The results of the t-test can be seen by comparing the significance value (Sig.) with the level of confidence (α) to be achieved, which is 0.05, or comparing the t-count and t-table values. The value of the t-table can be searched with a statistical table at 5% significance with the formula (df=n-k-1)

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or 50-4-1=45 (See Table 7).

Table 7. T-test result

Model	Standardized Coefficients Beta	t-value	Sig.	Decision
Tax Audit (X1)	0.400	3.961	0.000	H$_1$ Accepted
Understanding Regulation (X2)	0.309	2.776	0.008	H$_2$ Accepted
Tax Sanctions (X3)	0.368	2.971	0.005	H$_3$ Accepted
Social relation (X4)	-0.077	-0,.730	0469	H$_4$ Accepted

The first hypothesis (H1) proposed in this study is that tax audits affect restaurant taxpayer compliance. This can be seen based on the results of multiple regression calculations for the tax audit variable, which has a regression coefficient value with a positive direction of 0.433 with a significance level of 0.000 <0.05, and the t-count value obtained is 3.961, where this value is > t-table, which is 2.014. It can be concluded that the tax audit variable has a significant positive effect on restaurant taxpayer compliance. An optimal tax audit will incline the level of compliance of restaurant taxpayers (Adhikari et al., 2021; Enachescu et al., 2019; Guerra & Harrington, 2018; Inasius, 2018; Nguyen et al., 2020). Based on the results of the analysis show, tax audit has a positive effect on restaurant taxpayer compliance. These results indicate that most respondents believe that an optimal tax audit from the tax authorities will increase restaurant taxpayer compliance. Attribution theory becomes relevant if associated with restaurant taxpayer compliance affected by tax audits. Self-perception and the impression formed from the surrounding environment to the taxation agency will undoubtedly affect the personal assessment of the tax.

Then the impression will be manifested by someone whether to be obedient or not. The respondents' answers that when the tax audit increases, the compliance of restaurant taxpayers will also rise. Based on the results of distributing questionnaires that researchers have carried out, the analysis shows that the statement items that have the highest score from the tax audit variable are tax audit procedures. The lowest score is the result of tax audits. The highest score of 218 is found in statement item number 2, tax auditors in carrying out audits, wear agency uniforms, equipped with clear identities/identifiers and official audit assignment orders. This means that most respondents agree that the tax officer in carrying out his duties has been disciplined by carrying out the appropriate procedures and completeness of attributes (Alm, 2019; Kwok & Yip, 2018; Obert et al., 2018; Olsen et al., 2018; Pampel et al., 2019). Then the lowest score is 203, which is in statement item number 9. The current tax audit is by applicable regulations. Therefore, it can be concluded that the existence of a tax audit can be a consideration in restaurant taxpayer compliance. The higher the tax audit, the higher the restaurant taxpayer compliance. The results of this study support previous research conducted by other research (Mahmuda et al. , 2019; Yanto et al., 2020; Sucandra & Supadmi, 2016; Jaya & Jati, 2016; Aryandini, 2017) stated that tax audits affect restaurant taxpayer compliance. The basic rationale is that the tax audit is an implementation to test the taxpayer's compliance.

CONCLUSIONS AND SUGGESTION

Tax audit has a positive and significant effect on restaurant taxpayer compliance. The higher the tax audit, the higher the restaurant taxpayer compliance. Tax audit itself is a series of activities that aim to test taxpayers' compliance. Thus, an optimal tax audit will increase restaurant taxpayers' compliance level. Understanding of regulations has a positive and significant effect on restaurant taxpayer compliance. The higher the understanding of regulations about taxes by restaurant taxpayers will promote a better the compliance of restaurant taxpayers. Taxpayers who already know the function of taxes and the role of taxes for the state for the greatest prosperity of the people will consciously be obedient in paying taxes through the system and applicable regulations because they already know how the flow of tax revenue is. Therefore, the higher the understanding of the taxpayer, the taxpayer can determine his or her behavior better and follow tax provisions, especially in compliance with tax compliance. Tax sanctions have a positive and significant effect on restaurant taxpayer compliance. Therefore, the existence of strict tax sanctions

deemed quite burdensome and able to educate taxpayers will increase the level of compliance of restaurant taxpayers. Social relations do not affect restaurant taxpayer compliance. This indicates that the higher social relations, the higher the compliance of restaurant taxpayers. Social relations in the DKI Jakarta area do not influence because social relations are more of a limited relationship to work partners or just acquaintances. Of course, the tax itself is sensitive data and is a secret for most restaurants themselves, and the better not to be known by other taxpayers. Therefore, restaurant taxpayers' various things in fulfilling their tax obligations do not affect other taxpayers to do the same in fulfilling their tax obligations.

For local governments, especially the Regional Revenue Agency (Bapenda), DKI Jakarta can provide routine counseling and socialization. Hence, taxpayers have more knowledge and understanding to encourage taxpayer compliance in fulfilling tax obligations. Then the tax audit in DKI Jakarta is quite good. Then for the DKI Jakarta Bapenda, the tax audit is considered to maximize the potential for tax revenues that have not been absorbed and test the compliance of the taxpayers themselves in the implementation of taxation. Therefore, it is expected that the tax authorities can maximize tax audits and impose strict sanctions without selective discrimination to taxpayers who intentionally neglect tax reporting. It is intended that between the Regional Government of DKI Jakarta as a tax collector and taxpayers, active communication can be established to facilitate collection. For the community, especially taxpayers from the restaurant business itself, it is hoped that this research can provide education and understanding, especially understanding in carrying out tax obligations. For researchers and academics, this research is expected to provide benefits to the development of science, be a reference for further relevant work, be a renewal of research, and complement previous studies.

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