

Research Article

Evaluation of Restaurant Taxpayer Compliance in Surabaya City Based on the SIMPADA Tax Reporting Ratio

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Abstract: This study evaluates restaurant taxpayer compliance in Surabaya based on the tax reporting ratio through the SIMPADA system (Regional Tax Information System). The research applies a descriptive quantitative method using secondary data obtained from the Regional Revenue Agency of Surabaya for the period 2023–2025. The purpose of this study is to assess the effectiveness of tax administration and monitoring efforts in improving compliance among restaurant taxpayers. The findings show that the restaurant tax reporting ratio experienced a gradual increase, rising from 60.33% in 2023 to 61.08% in 2025. This upward trend indicates a positive development in taxpayer compliance over the observed period. The implementation of SIMPADA, supported by real-time monitoring systems, contributes positively to compliance by simplifying tax reporting and payment procedures, improving administrative efficiency, and increasing transparency in tax management. Nevertheless, despite the improvement achieved, the effectiveness level remains below the expected target standard of 75%. Therefore, restaurant taxpayer compliance is still categorized as moderately effective. These results suggest that further optimization of the system, strengthened supervision mechanisms, and continuous taxpayer education programs are necessary to enhance compliance levels and support the achievement of local tax revenue targets more effectively and sustainably.

Keywords: Local Revenue; Restaurant Tax; SIMPADA; Tax Compliance; Tax Digitalization.

1. Introduction

Local governments hold the authority to levy regional taxes as a primary source of Regional Original Revenue (PAD), as stipulated in Surabaya City Regional Regulation Number 7 of 2023 concerning Regional Taxes and Regional Retributions, enforced on January 1, 2024. This policy reflects the implementation of fiscal decentralization, which grants local authorities the right to manage regional finances autonomously. Regional taxes play an essential role in financing regional development, providing infrastructure, and improving the quality of public services. According to Anjarwi et al. (2025), optimizing regional tax collection is crucial for maintaining regional economic growth stability, especially in major metropolises like Surabaya with intense economic activity. Hence, enhancing the management effectiveness of local taxes is vital to support public welfare and sustainable development.

One type of local tax regulated under this policy is the Specific Goods and Services Tax (PBJT). This tax spans several sectors, including food and beverages, hotel services, parking services, electricity, and entertainment/arts. As explained by Fitriya (2025), PBJT is a levy on the consumption of specific goods or services paid by consumers and collected by business entities acting as withholding agents. PBJT carries substantial revenue potential because it aligns directly with growing public consumption. This study specifically centers on the food and beverage or restaurant tax sector, given its role as a leading contributor to Surabaya's PAD.

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Restaurant tax has a strategic role in expanding the regional revenue of Surabaya City. Under Surabaya City Regional Regulation Number 7 of 2023, the restaurant tax rate is set at 10% of the total transaction value. Prior to the rollout of digital systems, tax reporting and payment mechanisms were handled manually, requiring taxpayers to physically visit the Regional Revenue Agency office. Manual tax reporting was scheduled from the 1st to the 10th day of each month. Late filing or payments triggered administrative sanctions, including fines and interest. This shows that taxpayer compliance is strongly tied to the administrative efficiency of the local tax system.

In practice, manual systems frequently caused bottlenecks, particularly during peak reporting periods, resulting in extensive queues at tax offices. Limited operating hours and administrative inefficiencies hindered taxpayers from fulfilling their obligations on time. To overcome these challenges, the Surabaya City Government established an electronic regional tax platform known as SIMPADA. This system electronically compiles and tracks regional tax payments. Starting in 2024, online tax systems and real-time transaction monitoring were optimized by deploying digital reporting devices directly connected to the Regional Revenue Agency. This digital transformation aims to boost transparency, maximize oversight, and streamline services.

Consequently, this study analyzes restaurant taxpayer compliance in Surabaya City via the SIMPADA reporting ratio and evaluates how digital systems influence formal compliance. This study also addresses the discrepancies in compliance between taxpayers who have transitioned online and those who remain unintegrated. Ultimately, this research identifies the effectiveness of digitalizing local taxes to optimize revenues and enhance Surabaya's PAD, as highlighted by Putri and Ma'ruf (2023).

2. Preliminaries or Related Work or Literature Review

Compliance Theory

Compliance Theory states that taxpayer compliance is the behavioral alignment of taxpayers with statutory tax mandates. Compliance is categorized into formal compliance (timeliness of reporting) and material compliance (the honesty and accuracy of the paid tax amount relative to actual conditions). In the restaurant tax context, formal compliance is measured using the SIMPADA reporting ratio. Prayoga et al. (2021) point out that tax understanding, audits, and sanctions collectively influence compliance levels. Thus, compliance theory acts as the baseline for evaluating restaurant taxpayer behavior in Surabaya.

Self-Assessment System

This study also applies the Self-Assessment System concept, which empowers taxpayers to calculate, pay, and report their obligations independently. This framework relies heavily on taxpayer awareness and integrity. Nevertheless, local governments maintain an oversight role via administrative controls and tax audits. Implementing digital platforms like SIMPADA supports the self-assessment framework by simplifying administrative flows. Erdiansyah and Khoirunurrofik (2021) observe that electronic tax filing systems boost formal compliance by rendering the reporting process efficient and user-friendly. This underscores the positive link between digitalization and compliance.

Technology Acceptance Model (TAM)

Furthermore, the Technology Acceptance Model (TAM) explains how technological adoption shapes user behavior based on perceived ease of use and perceived usefulness. In regional taxation, a user-friendly digital application motivates taxpayers to file on time. Research by Cahyani and Asmapane (2023) illustrates that technology-driven tax modernization improves compliance by ensuring convenience and operational efficiency. With SIMPADA and real-time transaction tracking, taxpayers can fulfill obligations with greater ease.

Effectiveness Theory

Effectiveness Theory helps determine the extent to which a policy achieves its targets. Here, SIMPADA's effectiveness is calculated via the restaurant tax reporting ratio, comparing online taxpayers against active registered taxpayers. This metric gauges the system's success in driving formal compliance. According to Yuwono et al. (2021), tax policies thrive when the administrative infrastructure reduces compliance friction. Therefore, an upward shift in the reporting ratio reveals a distinct relationship between digital system deployment and compliance rates.

2.3 Technology Acceptance Model (TAM)

From a legal standpoint, this study is anchored in Law Number 1 of 2022 regarding Financial Relations between the Central Government and Regional Governments, alongside Surabaya City Regional Regulation Number 7 of 2023. These frameworks constitute the legal backing for restaurant tax under the PBJT umbrella. Hapsari (2023) notes that the execution of local tax policies depends on administrative quality, oversight, and service excellence. Driven by these theories, SIMPADA is seen as a vehicle to maximize compliance through smooth reporting, transaction oversight, and robust tax administration.

3. Proposed Method

This research employs a descriptive quantitative approach with an evaluative research design to evaluate formal taxpayer compliance based on SIMPADA's digital compliance metrics. The focus rests on the evolution of online tax reporting among active taxpayers following the optimization of real-time monitoring. Secondary data spanning 2023 to 2025 were compiled from the Surabaya Regional Revenue Agency via SIMPADA, tracking active taxpayers, fully digitalized taxpayers, and those undergoing integration.

The target population includes all restaurant taxpayers listed in Surabaya's SIMPADA system. Data collection was executed through documentation and observation of administrative records. The main variables analyzed are system digitalization via SIMPADA as the independent driver (X) and formal compliance as the dependent outcome (Y). The indicators measured include the number of active taxpayers, online taxpayers, and taxpayers in the online process. The digitalization ratio is calculated by comparing total digitalized taxpayers against active restaurant taxpayers within the same period, expressed as a percentage:

$$\text{Digitalization Ratio} = \frac{\text{Taxpayers Online} + \text{Taxpayers in Process}}{\text{Total Active Taxpayers}} \times 100\%$$

Active taxpayers (totaling 2,120 WP as of May 2026) serve as the statistical baseline to ensure an accurate reflection of the current tax landscape. The effectiveness levels are grouped into four clear benchmarks: Highly Effective (>90%), Effective (75%–90%), Moderately Effective (60%–74%), and Less Effective (<60%). The analysis uses purely descriptive quantitative techniques and trend tracking using a before-after analysis framework.

4. Results and Discussion

Evaluating the SIMPADA digital compliance data for Surabaya's restaurant taxpayers from 2023 to 2025 indicates a steady, annualized expansion of online system usage.

Table 1. Evolution of the Restaurant Tax Digitalization Ratio in Surabaya (2023–2025).

Year	Taxpayers Online	Taxpayers in Process	Total Digitalized	Digitalized Ratio
2023	969	310	1.279	60,33%
2024	976	310	1.286	60,66%
2025	985	310	1.295	61,08%

Interpretation

2023 Period Interpretation:

NO	JENIS PAJAK	BULAN LALU	BARU	TUTUP	BULAN INI
2	RESTORAN	2.049	25	-8	2.120

NO	JENIS PAJAK	BULAN LALU	BARU	TUTUP	BULAN INI	(+) PROSES ONLINE	(+) BELUM ONLINE
2	RESTORAN	965	7	-7	963	7	0

NO	JENIS PAJAK	BULAN LALU	BARU	TUTUP	BULAN INI	OP TUTUP (-)	ONLINE (-)
2	RESTORAN	363	366	-11	310	-4	-7

NO	JENIS PAJAK	BULAN LALU	BARU	TUTUP	BULAN INI	OP TUTUP (-)	ONLINE (-)	PROSES ONLINE (-)
2	RESTORAN	728	840	-385	842	-11	0	-366

Figure 1. SIMPADA Restaurant Tax Reporting System in 2023.

SIMPADA records show 969 taxpayers active online and 310 in the transition phase, totaling 1,279 digitalized entities with a 60.33% ratio. This highlights a solid initial baseline for digital tax adoption. Landing in the "moderately effective" bracket indicates wide acceptance, though a noticeable portion of the taxpayers still awaited integration.

2024 Period Interpretation:

Periode : 01 Jan 2024 s/d 31 Dec 2024

Wilayah Pajak : SURABAYA 2

Cari

Rekap Bulanan

Rekap Bulanan Detail

Rekap Mingguan

JUMLAH OP						
NO	JENIS PAJAK	BULAN LALU	BARU	TUTUP	BULAN INI	
2	RESTORAN	2.049	25	-8	2.120	

OP SUDAH ONLINE				DETAIL BARU (OP ONLINE)		
NO	JENIS PAJAK	BULAN LALU	BARU	TUTUP	BULAN INI	(+) PROSES ONLINE
2	RESTORAN	969	9	-2	978	(+) BELUM ONLINE
						0

OP PROSES ONLINE				DETAIL TUTUP (OP PROSES ONLINE)		
NO	JENIS PAJAK	BULAN LALU	BARU	TUTUP	BULAN INI	OP TUTUP (-)
2	RESTORAN	381	489	-18	310	ONLINE (-)
						-9

OP BELUM ONLINE				DETAIL TUTUP (OP BELUM ONLINE)		
NO	JENIS PAJAK	BULAN LALU	BARU	TUTUP	BULAN INI	OP TUTUP (-)
2	RESTORAN	842	798	-560	906	ONLINE (-)
						-489

Figure 2. SIMPADA Restaurant Tax Reporting System in 2024.

Online taxpayers grew to 976, while those in process held flat at 310, lifting total digitalization to 1,286 and pushing the ratio to 60.66%. This upward shift affirms steady, sustainable progress in local tax digitalization, even if the year-over-year margin appears incremental.

2025 Period Interpretation:

Periode : 01 Jan 2025 s/d 31 Dec 2025		Wilayah Pajak : SURABAYA 2		Cari	
Rekap Bulanan / Rekap Bulanan Detail / Rekap Mingguan					
JUMLAH OP					
NO	JENIS PAJAK	BULAN LALU	BARU	TUTUP	BULAN INI
2	RESTORAN	2.049	25	-8	2.120
DETAIL BARU (OP ONLINE)					
NO	JENIS PAJAK	BULAN LALU	BARU	TUTUP	BULAN INI
2	RESTORAN	978	7	-3	985
DETAIL BARU (OP ONLINE)					
(+/-) PROSES ONLINE (+/-) BELUM ONLINE					
NO	JENIS PAJAK	BULAN LALU	BARU	TUTUP	BULAN INI
2	RESTORAN	380	543	-15	310
DETAIL TUTUP (OP PROSES ONLINE)					
OP TUTUP (-) ONLINE (-)					
NO	JENIS PAJAK	BULAN LALU	BARU	TUTUP	BULAN INI
2	RESTORAN	906	747	-952	1.038
DETAIL TUTUP (OP BELUM ONLINE)					
OP TUTUP (-) ONLINE (-) PROSES ONLINE (-)					
NO	JENIS PAJAK	BULAN LALU	BARU	TUTUP	BULAN INI
2	RESTORAN	906	747	-952	1.038

Figure 3. SIMPADA Restaurant Tax Reporting System in 2025.

Fully online taxpayers advanced to 985, with 310 remaining in progress, bringing total digitalized entities to 1,295 and setting the ratio at 61.08%. The data confirms that SIMPADA successfully preserved its positive trajectory. However, according to the predefined benchmarks, it remains "moderately effective" as it sits within the 60%–74% range.

Taxpayer Compliance Trend Analysis

The descriptive analysis indicates a clear upward trend in formal compliance from 2023 to 2025. The growing transition to online channels indicates that restaurant owners in Surabaya are receptive to SIMPADA. However, the system's aggregate impact has not yet reached its full potential because the cumulative reporting ratio remains below the ideal tax effectiveness benchmark of 75%. As a result, the Regional Revenue Agency must work to enhance system uptime, broaden educational outreach, and tighten compliance checks. On a positive note, integrating real-time transaction tracking via V-Tax and SIMPADA has demonstrably increased financial transparency and made formal filing much more straightforward.

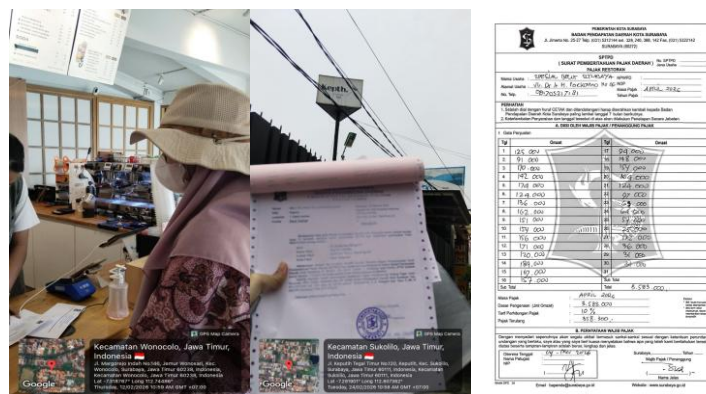


Figure 4. Example of Restaurant Tax Collection Activities and Online Tax Implementation Through SIMPADA.

Evaluation of SIMPADA System Effectiveness

Descriptive and evaluative insights prove that SIMPADA acts as a strong catalyst for driving formal compliance. This is evidenced by the growing pool of online users, the shrinking presence of non-digital taxpayers, and better punctuality in monthly revenue filings. Utilizing real-time monitoring via SIMPADA and V-Tax helps the local government plug potential tax leakage gaps. This digital upgrade reinforces the self-assessment system, empowering business owners to file independently and transparently.

These findings align with the Technology Acceptance Model (TAM), demonstrating that the convenience of SIMPADA boosts compliance intent. They also validate compliance theory, proving that transparent administration and digital oversight elevate business discipline. Furthermore, data comparisons reveal a stark behavioral divide: online-integrated restaurants exhibit far better compliance and filing punctuality than non-integrated ones. This confirms that SIMPADA has driven an accountable transformation in Surabaya's tax framework, aligning with Rawadani and Fidiana (2018), who state that digital tax infrastructure raises compliance and optimizes PAD.

System Implementation Constraints

Despite the notable advantages brought by the digital transition, several operational obstacles continue to impede the seamless deployment of the system. A prominent challenge lies in human resource capacity, particularly among smaller restaurant operators who frequently struggle to navigate and master the digital interface efficiently due to limited technical proficiency. Furthermore, technological inefficiencies aggravate this situation, as server bottlenecks and network disruptions regularly occur during peak tax filing windows, causing processing delays and user frustration. This problem is compounded by a degree of operator resistance, where certain business owners exhibit reluctance toward integrating real-time transaction tracking hardware into their daily operations. Ultimately, these intertwined constraints underscore that the long-term success of digital taxation initiatives depends not solely on robust infrastructure, but also heavily on cultivating user awareness and psychological readiness among taxpayers.

5. Conclusions

In conclusion, the deployment of the SIMPADA digital framework has exerted a demonstrably favorable influence on the formal compliance rates of restaurant taxpayers throughout Surabaya, as evidenced by the steady annual growth of the compliance ratio from 60.33% in 2023 to 61.08% by the end of 2025. By modernizing the administrative architecture, the platform has successfully fostered greater transparency and simplified the overarching processes associated with monthly tax reporting and financial disclosure for local businesses. Nevertheless, despite these administrative advancements, the systemic performance of SIMPADA is currently classified as only moderately effective because it continuously falls

short of the ideal 75% regional tax optimization benchmark due to recurring technical disruptions, such as server latency during high-traffic filing periods, coupled with uneven digital literacy across small-scale food and beverage enterprises.

To address these technical bottlenecks and educational gaps identified in the system's execution, the Regional Revenue Agency (Bapenda) should proactively optimize the operational performance of the SIMPADA platform by broadening targeted technical training programs, intensifying community-wide socialization initiatives, and significantly upgrading server capabilities to alleviate network congestion during peak reporting periods. Concurrently, to build upon these adjustments and advance scholarly understanding, future research should expand the analytical scope to evaluate material compliance rather than focusing solely on formal reporting. Future investigations would benefit greatly from adopting mixed-method methodologies that merge quantitative data with qualitative insights, thereby offering a more comprehensive and nuanced overview of how digital tax infrastructure can be fully leveraged to maximize Regional Original Revenue (PAD) in the future.

Author Contributions: The author independently carried out and was fully responsible for every stage of this research process. This included developing the research concept and objectives, designing the research methodology, collecting and investigating the required data, conducting data processing and formal analysis, interpreting the findings, and preparing the manuscript. The author also performed the review, editing, and final revision of the article to ensure the clarity, accuracy, and academic quality of the study.

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Data Availability Statement: The data used and analyzed in this study can be obtained from the corresponding author upon reasonable request for academic or research purposes. However, the data are not publicly accessible because they contain information related to institutional records and research participants that must be protected to maintain privacy, confidentiality, and ethical research standards.

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Conflicts of Interest: The author declares that there are no financial, professional, institutional, or personal relationships that could potentially influence, bias, or affect the objectivity and results of this research. Therefore, the study was conducted independently and without any conflict of interest.

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