

## Analysis of the Effectiveness and Contribution of Restaurant, Hotel, and Entertainment Taxes to the Locally-Generated Revenue of Bekasi City (2021–2025)

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### Abstract

Regional development is an obligation of the Regional Government, a form of Regional Autonomy granted by the Central Government. This study aims to determine the effectiveness and contribution of Restaurant Tax, Entertainment Tax, and Hotel Tax in the Bekasi City Government in 2021-2025. The study uses a quantitative descriptive approach. The data used are secondary data in the form of regional revenue realization reports from Badan pendapatan Daerah Kota Bekasi for 2021-2025. The analytical method used in this study is the effectiveness ratio and contribution ratio. The results show that the average Restaurant Tax is quite effective (83.3%). The average Hotel Tax is quite effective (87.7%), and the average Entertainment Tax is less effective (69.5%). In terms of contribution to Regional Original Income (PAD), Restaurant Tax results an average contribution of less (13.72%), while Hotel Tax contributes very less (1.29%), and Entertainment Tax also contributes very less (1.42%). This study concludes that Restaurant Tax, Hotel Tax, and Entertainment Tax cumulatively contribute 16.43% to PAD, so they are not yet the mainstay of PAD and there is still potential for optimization. The suggestions given are to utilize digitalization, conduct re-data collection, set realistic targets, and improve supervision

### Keywords

Contribution, Effectiveness, Entertainment Tax, Hotel Tax, Restaurant Tax



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## INTRODUCTION

Regional development is an obligation of the Regional Government, a form of Regional Autonomy granted by the Central Government. To implement development, Regional Governments naturally require significant funds. These funds are obtained both from central government assistance and from Regional Original Revenue (PAD) sources. PAD consists of regional taxes, regional levies, and other legitimate regional revenues in accordance with applicable laws and regulations.

Bekasi City is one of the largest cities in Indonesia, specifically in West Java Province. According to the Statistics Indonesia (BPS) (2025), the population of Bekasi City in 2024 reached 2,644,058 people, with an average productive age of 15-64 years. Furthermore, according to BPS (2025), the entertainment, hospitality, and food and beverage processing industries play a vital role as the main drivers of the Bekasi City economy, consistently contributing one-third of the region's Gross Regional Domestic Product (GRDP). Based on Bekasi City's GRDP data for 2022-2024, there is a very positive trend in both real and nominal production volume. This positive trend demonstrates that economic growth in Bekasi City is not simply a rise in the prices of goods and services, but rather a real increase in productivity across various economic sectors.

With this positive economic trend, it is hoped that Restaurant Tax, Hotel Tax, and Entertainment Tax will contribute positively to Regional Original Revenue. According to Pratiwi & Kasir (2024), efforts to increase regional taxes need to be coordinated and integrated within the overall regional tax collection system. This effort should be carried out by the regional tax collection agency, the Bekasi City Regional Revenue Agency (Bapenda Kota Bekasi). Bapenda Kota Bekasi is the implementing organization of the Bekasi City Government, tasked with optimizing Regional Original Revenue receipts and providing services to the public regarding regional tax administration.

Based on the description above, the collection of regional taxes, especially Restaurant Tax, Hotel Tax, and Entertainment Tax, plays a role in the fiscal independence of the region itself, which has an impact on increasing the Regional Original Income (PAD) of Bekasi City. Bekasi City's potential as a satellite of the Indonesian capital, Jakarta, certainly has its own advantages and uniqueness in terms of economy and geography that other cities do not have. Therefore, a more comprehensive study is needed to determine the level of effectiveness of the collection of Restaurant Tax, Hotel Tax, and Entertainment Tax in Bekasi City in 2021-2025 and to determine the Contribution of Restaurant Tax, Hotel Tax, and Entertainment Tax to Regional Original Income in Bekasi City in 2021-2025. This research is important in formulating more efficient and effective regional policies. This research is also expected to provide benefits to the Bekasi City Government, especially in increasing revenue from restaurant taxes, entertainment taxes, and hotel taxes.

## **METHODS**

The approach used in this research is a quantitative descriptive approach. According to Soesana et al. (2023), quantitative research is a structured and systematic

scientific study that includes phenomena, components, and related elements. According to Sugiyono (2019), descriptive research is research conducted with the aim of determining the value of a single variable without linking it to other variables. This approach was chosen because it aims to systematically illustrate the effectiveness and contribution of regional taxes, particularly Restaurant Tax, Hotel Tax, and Entertainment Tax, based on available data.

The data used in this research is secondary data. According to Amruddin et al. (2022), secondary data is data obtained indirectly from the research object. Secondary data is provided to data collectors or comes from other existing sources such as books, reports, documents, and so on. Secondary data can also be defined as data obtained from an institution or organization relevant to the research. In this case, it is the Bekasi City Regional Revenue Agency. The secondary data source in this study is the Bekasi City regional revenue realization report for 2021–2025.

The population in this study consists of all financial report data and local revenue realization reports managed by the Bekasi City Regional Revenue Agency. The sample in this study consists of data on the realization and targets of restaurant tax, hotel tax, entertainment tax, and Bekasi City Regional Original Revenue for a five-year period, from 2021 to 2025. The total sample in this study is 20 data units (4 variables x 5 years). The sampling technique used in this study is purposive sampling. According to Sugiyono (2019), purposive sampling is a technique for determining samples by considering certain criteria. The sampling criteria used in this study were the Bekasi City Regional Revenue Realization Report, officially published by the Bekasi City Regional Revenue Agency (Bapenda). This report contains complete data on the target and realization of Restaurant Tax, Hotel Tax, Entertainment Tax, and total Regional Original Revenue (PAD) for the 2021-2025 period.

The data analysis techniques used in this study were Effectiveness Ratio Analysis, which compares realized tax revenue with the established tax revenue target for 2021-2025 to measure the success of tax collection. Contribution Ratio Analysis, which compares the realization of each tax type with the total realized Regional Original Revenue (PAD) for Bekasi City to determine the contribution of each tax to the PAD. The ratio formulas and effectiveness and contribution criteria are based on the explanations in the previous literature review chapter.

## **FINDINGS AND DISCUSSION**

### **Analysis of Restaurant Tax, Hotel Tax, and Entertainment Tax Effectiveness**

Based on the calculations above, the effectiveness of Restaurant Tax and Hotel Tax collection is considered quite effective, averaging 83.77% and 87.71%, respectively. This indicates that the Bekasi City Regional Revenue Agency (BAP) has adequately overseen the management of Restaurant Tax and Hotel Tax collection during 2021–2025. While Restaurant Tax effectiveness fluctuates or varies from year to year, realization from 2021–2025 consistently shows positive growth in line with the increase in Restaurant Tax targets. The number of new malls, such as Pakuwon Mall and Summarecon Mall Bekasi 2, has further increased the number of restaurants in Bekasi City. The increase in restaurant activity due to the numerous malls not only brings additional tax revenue but also broadens the economic impact, including increased investment in the food and beverage sector (Nauli, 2024).

Hotel tax revenue experienced growth from 2021 to 2023, while revenue decreased by approximately Rp4,000,000,000 from 2024 to 2025. The highest level of effectiveness for hotel tax revenue was 125.5% in 2021. This achievement is remarkable considering that 2021 was the year following the pandemic. However, from 2022 to 2025, the effectiveness rate began to decline and fluctuate due to economic normalization and aggressive target increases by regional governments. This was also due to the central government's efficiency policies, which reduced revenue from government services such as hotel meeting and workshop rentals.

Entertainment tax revenues differed, recording an average effectiveness rate of 69.51%, falling within the less effective category. Over the five years, revenue has never reached 80% of the established target. This indicates a significant gap between potential and established targets, or obstacles in tax collection in the entertainment sector in Bekasi City. Bekasi City is known as a city with a strong religious life, so the potential for night entertainment which is subject to high tax rates of between 40% - 75% is difficult to develop due to the lack of permits from the local community.

### **Analysis of the Contribution of Restaurant Tax, Hotel Tax, and Entertainment Tax to Regional Original Revenue (PAD)**

Although the Restaurant Tax and Hotel Tax have shown quite effective results, analysis of the contribution ratio indicates that the results are not optimal for regional fiscal independence. Restaurant Tax contributed an average of 13.72%, or categorized as insufficient. Although the percentage increased from 2021 to 2024, its contribution figure experienced a drastic decline in 2025 to 12.82%. This decline in contribution percentage was not due to a decrease in Restaurant Tax realization, but rather because Bekasi City's PAD target jumped drastically from IDR 3,350,236,129,552 in 2024 to IDR 4,122,622,719,656 in 2025. Hotel Tax and Entertainment Tax are in a quite concerning

position, categorized as Very Insufficient, contributing an average of only 1.29% and 1.42%, respectively, to Bekasi City's total PAD.

Combined, these three types of taxes only contribute approximately 16.43% of Bekasi City's total Regional Original Revenue (PAD). This demonstrates that the hotel, restaurant, and entertainment sectors have not yet become a primary source of Bekasi City's Original Regional Revenue (PAD). The Bekasi City Government still relies heavily on other types of Original Regional Revenue (PAD), such as Land and Building Tax (PBB), Land and Building Tax (BPHTB), Electricity Tax, and even PKB and BBNKB (Vehicle-Based Vehicle Tax) to finance development and government operations. This is further supported by the regional head's policies, which provide tax rate reductions and incentives, which can also influence revenue from these three tax sectors. According to the Bekasi City Regional Revenue Agency (Bapenda) Instagram account, the Bekasi City Regional Revenue Agency (Bapenda) routinely provides incentives and reductions for Land and Building Tax annually, but rarely provides incentives for Restaurant Tax, Entertainment Tax, and Hotel Tax, which can lead the public to prioritize PBB payments over these three taxes.

## **CONCLUSION**

Based on the results of data analysis and discussion regarding the effectiveness and contribution of Restaurant Tax, Hotel Tax, and Entertainment Tax to Bekasi City's Original Regional Revenue in 2021–2025, it can be concluded that the level of effectiveness of Restaurant Tax collection with an average of 83.77% and Hotel Tax with an average of 87.71% is in the fairly effective category, while Entertainment Tax with an average of 69.51% is included in the less effective category. In terms of contribution to Regional Revenue (PAD), these three types of taxes are still relatively low. Restaurant Tax contributes an average of 13.72%, which is categorized as insufficient, while Hotel Tax at 1.29% and Entertainment Tax at 1.42% are included in the very insufficient category. Overall, the cumulative contribution of Restaurant Tax, Hotel Tax, and Entertainment Tax only reaches 16.43% of Bekasi City's Original Regional Revenue, so that all three cannot yet become the main source in supporting Bekasi City's Original Regional Revenue.

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