The Influence of Taxpayer Awareness, Turnover, and Tax Sanctions on Restaurant Taxpayer Compliance in Madiun

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Abstract

The objective of this study is to analyze the effect of taxpayer awareness, turnover, and tax sanctions on restaurant taxpayer compliance in Madiun. The research sample is 170 restaurant taxpayers registered at the Madiun Regional Revenue Agency. The research method used is quantitative method. The data analysis tools used are multiple linear regression tests. The data analysis results show that taxpayer awareness affects restaurant taxpayer compliance in Madiun, while turnover and tax sanctions have no effect on restaurant taxpayer compliance in Madiun. This matter occurs, due to many respondents have less knowledge about taxation so that taxpayers prioritize awareness in the taxpayer's personal in their personal tax. The results of data analysis through the F test show that taxpayer awareness, turnover, and tax sanctions simultaneously affect restaurant taxpayer compliance in Madiun. This shows that taxpayer awareness, turnover, and tax sanctions together are able to influence the level of compliance of restaurant taxpayers in Madiun.

Keywords: Tax Sanctions, Taxpayer Awareness, Taxpayer Compliance

I. INTRODUCTION

Taxation is a key source of government revenue and is vital for national development. The success of development projects and public services relies on the revenue from taxes. Effective tax collection, which hinges on high tax compliance, ensures that the government can fund infrastructure, education, and healthcare. Therefore, increasing tax revenues involves both collecting more taxes and ensuring taxpayers meet their obligations, which is essential for sustaining and enhancing national development [1].

Taxes for Law No. 16 of 2009 are "contributions must be to the state owed by people or bodies that are forcibly sourced from the law, without receiving direct reciprocity and used for the needs of the country for the prosperity of the most people" Taxes listed in the City/Regency tax are listed as taxes on land and urban or rural buildings, parking fees, payment for obtaining land rights and buildings, minerals and non-metallic stones, strip lights, swallow's nests, groundwater, advertisements, restaurants, hotels, entertainment [2].

Taxes that applied in Indonesia are divided into central taxes and regional taxes. Regional tax for Law No. 1 of 2022 concerning Financial Ties between the Central Government and Regional Governments Regional Taxes, hereinafter referred to as Taxes, are donations that must be made to the Territories that are owed by individuals or entities that are forcibly sourced from the Law, without changing losses and direct use. Create regional needs for the greatest prosperity of the people.

There are many taxes that applied in the city, one of which is the Regional Original Income from the restaurant zone which is commonly called PBJT (Goods and Special Services Tax). For Law No. 1 of 2022, concerning Financial Ties between the Central Government and

Regional Governments, it is the Tax on Certain Goods and Services, hereinafter abbreviated as PBJT, which is a tax paid by the end consumer to consume certain goods and/or services. Certain Goods and Services are certain goods and services that are sold and/or delivered to the final consumer. Dining and/or Beverages are meals and/or beverages that are provided, sold and/or delivered, either directly or indirectly, or through orders by restaurants.

Madiun has many restaurants and wants to increase income for the Madiun regional government. This is shown by the fact that a well-known restaurant brand opened a branch in Madiun in 2019, namely the McDonalds fast food franchise restaurant located on Jalan Masa, Panglima Sudirman, Madiun, officially operates starting Wednesday (25/9/2019). "This McDonalds restaurant in Madiun is the 212th outlet in Indonesia" [3]. Not only that, in 2022, the famous restaurant and café brand is Starbucks." Soon a global coffee shop, Starbucks will be established in Madiun, East Java. At this time, the construction process of a chain of coffee shops from the United States is about to end quickly. This matter was known when the Mayor of Madiun, Maidi, together with the PUPR Office and Disperkim visited the Starbucks position on the street Cokroaminto, Tuesday (5/4/2022)."[4].

The Madiun Government hopes, with the number of restaurants opening and brands entering Madiun, it can increase restaurant tax compliance in Madiun. The understanding of having to pay taxes is a feeling that arises in the taxpayer to be obliged to pay taxes sincerely without coercion [5]. Comprehension is a fundamental aspect of human nature that allows individuals to manage reality and determine their actions or behavior in response to it [6]

Tax compliance can be seen from the method of restaurant owners saying sales turnover and how restaurant owners respond to the tax sanctions imposed on their owners. Turnover is the profit from the sale of a product before deducting other payments, in other words turnover is the gross income from product sales. Hotel and restaurant taxes that are considered compliant must be taxes that inform the amount of turnover or gross income earned [7]. Tax penalties are enforced on individuals who neglect their tax responsibilities [8]. The self-assessment system relies heavily on voluntary compliance, requiring taxpayers to ensure they meet their tax obligations accurately and punctually, and to report these obligations accordingly [9].

However, researchers have created a phenomenon that the Regional Revenue Agency is trying to improve citizens' understanding of the meaning of restaurant taxes by collecting information and sharing data with industry actors in the culinary zone. This shows that there are some restaurant owners who still do not comply with paying taxes and falsifying their sales turnover. There is another phenomenon that makes researchers interested in carrying out this research because there is an inconsistency in the results of the previous research where Sulistyowati [17] found that the understanding must be a partial tax. On the other hand, Gunawan's study [5] found that the variable of understanding that taxes do not affect tax compliance.

Further research by Yanto [7] found that turnover does not impact tax compliance for hotels and restaurants in Jepara Regency. In contrast, Prastyatini & Pebriyanti [23] reported that revenue turnover positively influences tax compliance following the enactment of Government Regulation No. 23 of 2018. Additionally, Yanto [7] indicated that tax sanctions have a significant positive effect on hotel and restaurant tax compliance, implying that the imposition of tax sanctions influences compliance levels in Jepara Regency. Conversely, Gunawan [5] found that tax sanctions do not affect tax compliance. This study aims to investigate the impact of tax obligation awareness, turnover, and tax sanctions on restaurant tax compliance in Madiun.

II. LITERATUR REVIEW AND HYPOTHESIS DEVELOPMENT

A. *Theoretical background*

Heider first introduced the Theory of Attribution in 1958, which was brought up by Kelley in 1967. Attribution is building an image by observing social attitudes sourced from situational or individual aspects. The attribution theory is relevant to this research because it can explain the factors that contribute to the increase in tax compliance [10]. If tax compliance can be compacted to match the theory of attribution, it will overtake the response of a person or person to the events that are intertwined around it Attitudes that are caused internally, such as personality and character, on the other hand, attitudes that are caused externally are pressure, coercion because of the atmosphere that wants to affect people's attitudes [8]. This theory is suitable for this research because this research aims to measure the factors that affect how taxes must comply with the taxes they are obliged to pay.

Attribution theory is one of the theories that can explain what determines an event, answering the question 'why', especially if it is related to describing the behaviour of each individual. Based on this explanation, attribution theory can also be related to the context of taxation, for example, by mapping the factors that cause taxpayers to be tax-compliant [11]. According to this theory, when people see the behaviour of others, they try to find out whether internal or external things cause this behaviour. Behaviour that is considered to be caused by the individual is called intrinsic behaviour. Externally triggered behaviour results from external factors, such as when a person is forced to do so indirectly or by perceived circumstances [12].
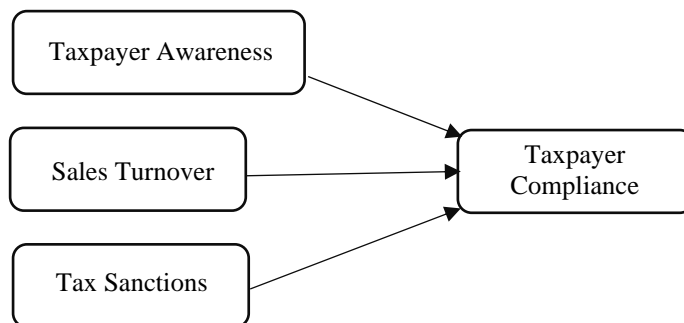

FIGURE 1. Conceptual Framework

TABLE I. OPERATIONAL DEFINITIONS OF VARIABLES

Variable	Indicators
Taxpayer Awareness	NPWP Ownership
	Restaurant tax benefits [15]
	Taxes are the largest source of state revenue [17]
Sales Turnover	Tax return by including a financial thesis proposal
	The greater the income, the greater the tax
	Reporting all revenue
Tax Sanctions	Late sanction
	Implementation of strict sanctions [7]
	The application of tax sanctions must be by the applicable provisions [17]
Taxpayer Compliance	Taxpayer Compliance Variables are measured using a questionnaire developed with 3 indicators, namely: a. Calculating Taxes b. Understanding of tax laws [17] c. Pay [7]
	Understanding tax laws [17]
	Pay [7]

B. Hypothesis development

Understanding taxes is a tax that is willing and without coercion to pay its tax obligations. Taxpayers who have recognized tax regulations must practice the tax requirements correctly and voluntarily [13]. Understanding that taxes must be a preliminary matter that must be improved. In other words, if the understanding of the need for taxes increases, Regional Original Income also will be increase.

H1: Taxpayer awareness influences taxpayer compliance

Turnover is the profit from the sale of a product before deducting other payments, in other words turnover is the gross income from product sales. Hotel and restaurant taxes that are considered compliant must be taxes that inform the amount of turnover or gross income earned [7]. In this context, turnover refers to the total net profit obtained after excluding capital and other bid payments over a specified period. The transfer of sales or rentals within the range of restaurants, hotels, and entertainment venues has become a collection of sales results that are realized regularly[14]. The turnover that has been collected so far must be transferred to the country for common needs such as facilities and infrastructure. If the turnover achieved is large, it will continue to be a large tax revenue to the region. The amount earned from selling goods or providing services within a certain period is called profit. Sales turnover is calculated based on consecutive payments received during the accounting process [12].

H2: Turnover influences taxpayer compliance

Tax sanctions are an assumption about sanctions given to taxpayers when they cannot fulfill their tax obligations [15]. In essence, tax sanctions serve as deterrent measures to ensure compliance with established tax regulations [16]. Tax sanctions are deterrent actions intended for taxpayers so as not to violate the conditions that have been inaugurated. Tax sanctions in tax law are known as two kinds of sanctions, namely administrative sanctions and criminal sanctions. Administrative sanctions are payments of losses to the state, especially in interest and increases. According to the tax law, there are 3 types of administrative sanctions, namely in the form of fines, interest and increases. Criminal sanctions are the last tool used by the tax authorities so that tax norms are obeyed [7].

H3: Tax sanctions affect taxpayer compliance

III. METHOD

This study employs quantitative method to analyze the impact of tax knowledge, revenue, and tax sanctions on restaurant tax compliance within Madiun. The source of information from this research is primary information that comes from original or initial sources. Primary information collection requires researchers to clearly define the population being investigated, and the unit of analysis that makes up that population [18]. The research targets restaurants that are officially registered with the Madiun Regional Revenue Agency, forming the study's population. To gather data, a purposive sampling approach was utilized, selecting a sample of 170 restaurants. This sampling method is intentional and involves choosing participants based on predefined criteria that align with the study's objectives. The purposive sampling technique ensures that the sample accurately represents the population of interest, allowing for a focused examination of how these variables influence tax compliance among restaurants in the specified region [18]. The illustrations used to investigate our hypothesis were selected based on the following criteria: 1) restaurants used as sample in this research opened businesses in the Madiun area; 2) The criteria for restaurants in this study are having at least one kiosk and

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providing food on site; 3) the restaurant in this illustration uses a restaurant registered by Madiun Regional Revenue Agency. The information collection procedure used in this research is a questionnaire procedure. The questionnaire was directly submitted to the research location. This research evaluation uses the Likert Scale. This method allows respondents to take into account items on a scale of 5 to 7 points depending on the number of agreements or disagreements on the item. The assessment part is a record of assumptions such as "strongly agree" to "strongly disagree" [18].

IV. RESULTS AND DISCUSSION

A. Hypothesis Testing

This research seeks to ascertain whether certain variables affect the level of tax compliance. In this research, tax compliance plays a role as a dependent variable, while the independent variable is a description of tax obligations, turnover, and tax sanctions. Tax understanding is an aspect that is contained in the taxpayer, where there is an aspect of description and self-understanding in carrying out its tax obligations. One of the forms of understanding that overrides restaurant taxes is to carry out the correct tax calculation, which is that under the imposition of taxes has been adjusted based on the actual turnover [19]. Revenue turnover represents the taxable component in income tax, which is used to ascertain the total amount of tax that is required to be paid. So that it continues to be a large turnover of MSME income, continues to be a large level of understanding and tax compliance [20]. Tax sanctions act as a mechanism to enforce compliance with tax regulations. Essentially, they function as deterrent measures intended to prevent breaches of tax requirement [21]. The research model proposed in this research is:

$$Y = 9{,}988 + 0{,}484\,Ta + 0{,}077To + 0{,}138\,Ts \qquad (1)$$

Where:
Y = Taxpayer compliance
X_1= Taxpayer awareness
X_2=Turnover
X_3= Tax sanctions

From the multiple linear regression equation above, it can be explained tha the constant value (α) has a positive value of 9.988. The positive sign means that it shows an unidirectional influence between the independent variable and the dependent variable. This shows that if all independent variables which include X1, X2, and X3, are 0, then Y on average is 9.988. The value of the regression coefficient for the taxable understanding variable (X1) is 0.484. This value displays a positive (unidirectional) influence between the variables of understanding must be taxed and compliance must be taxed. This shows that each increase in the score on the variable of understanding of taxation (X1) and other variables of freedom is assumed to be constant, it is predicted to increase the score of compliance with taxation (Y) by 0.484. The regression coefficient value for the sales turnover variable (X2) is 0.077. This value displays a positive (unidirectional) influence between sales turnover variables and tax compliance. This shows that each increase in the score on the turnover variable (X2) and other free variables is assumed to be constant, it is predicted to increase the tax compliance score (Y) by 0.077. The regression coefficient value for the tax sanction variable (X3) is 0.138. This value displays a positive (unidirectional) influence between tax sanction variables and tax compliance. This shows that every time there is an increase in the score on the tax sanction variable (X3) and

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other free variables are assumed to be constant, it is predicted to increase the tax compliance score (Y) by 0.138.

TABLE II. MULTIPLE LINEAR REGRESSION TEST RESULTS

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	9,988	3,254		3,069	0,003		
	Taxpayer Awareness	0,484	0,100	0,366	4,831	0,000	0,831	1,204
	Sales Turnover	0,077	0,079	0,075	,983	0,327	0,816	1,226
	Tax Sanctions	0,138	0,080	0,138	1,739	0,084	0,756	1,323
a. Dependent Variable: Taxpayer compliance								

B. Validity Test

Validity tests are used to measure the validity or validity of a questionnaire. A questionnaire is said to be valid if the questions on the questionnaire are able to reveal something that the questionnaire will measure. The significance test was carried out by comparing the value of r calculated with the t table for degree of freedom (df)=n-2, in this case n is the number of samples [22]. Table III show the validity test results, it can be seen that all items are valid, because the value of r count (corrected item-count correlation) r table is 0,361.

C. Reliability Test

Reality is actually a tool for measuring a questionnaire which is a marker of a variable or construct. A questionnaire is said to be reliable or professional if a person's answer to the statements is unchanged or normal from time to time. A construct or variable is said to be reliable when it distributes the value of Cronbach Alpha 0,70 [22]. Table IV show that all variables for reality tests have a reliable status, because the critical value < r alpha r critical is 0.7.

D. Test F

The multivariate test is used to test whether each aspect affects the dependent variable group. SPSS distributed 4 different multivariate significance tests, namely Pillai Trace, Wilk Lambda, Hotelling Trace and Roy's. Hotelling's Trace is used when creating 2 groups of dependent variables, Wilk's Lambda is used when there are more than 2 groups of dependent variables [20]. The test criteria, are: if the value < 0.05, displaying a regression model can be used to test the influence of independent variables on dependent variables. If the value of sig. 0, 05, shows that the model used has not been able to test the influence of independent variables on dependent variables [7].

Table V demonstrates that F value of 15.513 and a significance value of 0.000, which is below the 0.05 threshold. This indicates that taxpayer awareness, sales turnover, and tax sanctions together have a significant effect on tax compliance. Thus, these variables collectively impact tax compliance, underscoring the importance of a holistic strategy to enhance adherence to tax regulations.

E. t Test

The t-test difference test is used to determine whether 2 unrelated illustrations have different mean values. The t-test difference test was tried by the method of equalizing the comparison between the 2 mean values with the standard error of the average comparison of 2 samples [20]. Testing criteria: If the value of sig.< 0, 05, to Ho is rejected and Ha is accepted, it means that there is a significant influence between the independent variables on the dependent

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variables. If the value of sig.= 0, 05, until Ho is accepted and Ha is accepted, it means that there is partially no influence between the independent variable and the dependent variable [7].

TABLE III. VALIDITY TEST RESULTS

Variables	Item	Corrected Item Total Correlation	Sig.	r_table	Criterion
Taxpayer Awareness	1	0.724	0.005	0.361	Valid
	2	0.734	0.005	0.361	Valid
	3	0.595	0.005	0.361	Valid
	4	0.573	0.005	0.361	Valid
	5	0.441	0.005	0.361	Valid
	6	0.648	0.005	0.361	Valid
	7	0.710	0.005	0.361	Valid
	8	0.403	0.005	0.361	Valid
	9	0.719	0.005	0.361	Valid
Sales Turnover	1	0.609	0.005	0.361	Valid
	2	0.526	0.005	0.361	Valid
	3	0.567	0.005	0.361	Valid
	4	0.588	0.005	0.361	Valid
	5	0.650	0.005	0.361	Valid
	6	0.551	0.005	0.361	Valid
	7	0.552	0.005	0.361	Valid
	8	0.632	0.005	0.361	Valid
	9	0.633	0.005	0.361	Valid
Tax Sanctions	1	0.541	0.005	0.361	Valid
	2	0.554	0.005	0.361	Valid
	3	0.755	0.005	0.361	Valid
	4	0.731	0.005	0.361	Valid
	5	0.589	0.005	0.361	Valid
	6	0.738	0.005	0.361	Valid
	7	0.543	0.005	0.361	Valid
	8	0.605	0.005	0.361	Valid
	9	0.560	0.005	0.361	Valid
Taxpayer compliance	1	0.551	0.005	0.361	Valid
	2	0.623	0.005	0.361	Valid
	3	0.650	0.005	0.361	Valid
	4	0.555	0.005	0.361	Valid
	5	0.547	0.005	0.361	Valid
	6	0.507	0.005	0.361	Valid
	7	0.569	0.005	0.361	Valid
	8	0.530	0.005	0.361	Valid
	9	0.542	0.005	0.361	Valid

TABLE IV. RELIABILITY TEST

Item	Variables	r_{alpha}	r_critical	Criterion
1	Taxpayer awareness	0.788	0.7	Reliable
2	Sales turnover	0.747	0.7	Reliable
3	Tax sanctions	0.803	0.7	Reliable
4	Taxpayer compliance	0.719	0.7	Reliable

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TABLE V.   TEST F

	Model	Sum of Squares	df	Mean Square	F	Sig.
	ANOVA^a					
1	Regression	532.984	3	177.661	15.513	.000^b
	Residual	1866.753	163	11.452		
	Total	2399.737	166			
a. Dependent Variable: Taxpayer Compliance						
b. Predictors: (Constant), Tax Sanctions, Taxpayer Awareness, Sales Turnover						

TABLE VI. TEST T

Variabele	t count	Sig.	Real Value	Result
X1	4,831	0,000	0,000003	Influential
X2	0,983	0,327	0,327219	No Effect
X3	1,739	0,084	0,083938	No Effect

From Table VI. The 20 results of hypothesis testing (Test t) above, can be explained as that taxpayer awareness effect on taxpayer compliance. The results of the T-test displays a significance value of 0.000 for the Taxable variable, which is well below the threshold of 0.05. It displays statistically significant results. As a result, the alternative hypothesis Ha (Taxpayer Awareness) was accepted, showing that the Taxable Description did not significantly affect tax compliance. The findings highlight the need for further research into other factors that could more substantially influence tax compliance attitudes.

Second, H2 testing the effect of sales turnover on taxpayer compliance. The results of the t-test display a significance value of 0.327 for the understanding of having to tax, which is located above the threshold of 0.05, showing that there is no statistically significant effect on tax compliance. This shows that understanding tax compliance does not significantly affect tax compliance and highlights the need for further research on other factors that may affect tax compliance. Like H2, H3 which tests the effect of tax sanctions on taxpayer compliance is also not supported. The results of the t-test show a significant value of 0.084 for the taxable description variable. This shows that the effect is not statistically significant. Therefore, and the alternative hypothesis Ha (Tax Sanctions) is rejected, showing that means that the tax sanction variable has no influence on taxpayer compliance. This implies that improving the description alone may not be enough to improve compliance, and more research is needed to identify other aspects or strategies that can more efficiently affect tax compliance.

F. Discussion

The research findings indicate that tax knowledge influences compliance with restaurant taxes in Madiun. This is evidenced by a t-value of 4.831 in the t-test table, with a significance value of 0.000, which is lower than the established significance level of 0.05. Thus, it can be concluded that tax understanding affects restaurant tax compliance in Madiun. These results are consistent with previous studies, such as those conducted by Sulistyowati [17] Specifically, an understanding of the obligation to pay taxes has a partial impact on tax compliance. However, these findings contrast with the research conducted by Gunawan [5] Individually, the variable of understanding one's tax obligations does not significantly impact compliance with tax payment requirements. This finding aligns with attribution theory, which suggests that the formation of perceptions through observing social attitudes stems from situational or individual factors. In other words, an internal understanding of tax obligations is essential for enhancing compliance with restaurant taxes in Madiun, which would ideally lead to increased tax revenue for the regional government. Conversely, a decline in tax understanding may result

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in reduced tax revenue. Therefore, it is recommended that the Madiun regional government work to improve tax comprehension to ensure a continued increase in tax revenues.

The study finds that turnover does not significantly impact restaurant tax compliance in Madiun City, as indicated by a t-value of 0.983 and a significance value of 0.327, which exceeds the 0.05 threshold. This suggests that turnover does not influence tax compliance, and other factors may be more relevant. Further research could help identify these additional factors affecting tax compliance. These results are consistent with prior research by Yanto [7] which found that turnover does not impact compliance with hotel and restaurant taxes in Jepara Regency. However, this study contrasts with the findings of Prastyatini & Pebriyanti [23] who reported that income turnover positively affects tax compliance following the enactment of Government Regulation Number 23 of 2018. This discrepancy challenges attribution theory, which posits that external or situational factors can influence tax compliance. Consequently, variations in sales turnover do not appear to affect restaurant tax compliance in Madiun.

The study finds that tax sanctions do not significantly impact restaurant tax compliance in Madiun, as indicated by a t-value of 1.739 and a significance value of 0.084, which is above the 0.05 threshold. This suggests that tax sanctions do not influence compliance, and other factors may be more important. Further research may be needed to identify and examine these other variables affecting tax compliance. These findings are at odds with Yanto's research[7] which found that tax sanctions significantly enhance compliance with hotel and restaurant taxes, suggesting that tax penalties positively affect compliance in Jepara Regency. Conversely, the results align with Gunawan's research[5] which reported that tax sanctions do not individually affect tax compliance. This outcome contrasts with the attribution theory, which posits that tax sanctions should increase compliance. The discrepancy may be due to the perception that the sanctions imposed by the Madiun Government are perceived as excessive and insufficiently comprehensive, leading to suboptimal revenue outcomes for the city.

V. CONCLUSION

This research has 3 independent variables that affect tax compliance, namely the understanding of tax compliance, turnover, and tax sanctions in 170 respondents studied. Based on these results, it can be concluded that taxpayer awareness affect tax compliance, this can be seen from the results of the partial significance test (t-test) with a value of 0.000 displaying a value smaller than the significance value that has been determined at 0.05. This result shows that the understanding from within must be taxed to increase compliance with restaurant taxes in Madiun, so that the restaurant tax received by the Madiun regional government also wants to increase. Sales turnover does not affect tax compliance. This can be seen from the results of the partial significance test (t-test) with a value of 0.327 showing a value greater than the significance value that has been determined at 0.05. This result shows that the low sales turnover obtained must be taxed does not affect the level of compliance with restaurant taxes in Madiun. Tax sanctions do not affect tax compliance, this can be seen from the results of the partial significance test (t-test) with a value of 0.084 showing a value greater than the significance value that has been determined at 0.05. This result shows that the sanctions given by the Madiun regional government do not affect the level of compliance with restaurant taxes in Madiun. From these calculations, it is obtained that the understanding of tax liability, turnover and tax sanctions have a simultaneous influence on tax compliance, this can be seen from the F test table where the significance value is less than the determined significance value, which is 0.000 less than 0.05.

This research has theoretical implications that the level of tax compliance in Madiun can be influenced by the understanding of taxation, if the understanding of taxation increases, the understanding in paying taxes also increases. This matter wants to generate more revenue for the Madiun regional government. This is also in line with the attribution theory that reports that

internal aspects want to affect tax compliance. And this research can share knowledge on things that need to be improved in compliance with restaurant taxes, so that the desire and obedience to taxes in paying taxes can increase, and this research is expected to be able to open up knowledge about restaurant tax revenue in Madiun and can be a reference for the next research related to restaurant taxes by increasing other variables that are not mentioned in this research.

This research also has instant implications show that the Madiun Government is obliged to filter and use tax rates comprehensively on all restaurants in Madiun, so that the Original Revenue of the Madiun Region can increaseand the government is obliged to carry out screening for all restaurants located in Madiun so that tax revenue to the Madiun regional government increases. Some restaurant owners still need to be given intensive socialization by the local government in the case of taxation. This is needed because some restaurant owners recognize their tax obligations but do not recognize the method of paying taxes. This matter aims to make tax collection and tax sanctions more comprehensive so as to increase regional revenue.

This study has certain limitations, including the focus on only three independent variables: taxpayer awareness, turnover, and tax sanctions. Future research should consider incorporating additional variables, such as the modernization of the tax administration system, transparency in tax expenditures, audit risk, tax fairness, and tax regulations, as well as other factors not explored in this study. These variables may potentially influence restaurant tax compliance in Madiun.

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