



## MODERNIZATION OF TAX ADMINISTRATION THROUGH THE IMPLEMENTATION OF TAPPING BOX IN AN EFFORT TO OPTIMIZE TAX COMPLIANCE

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### ABSTRACT

*The presence of modernization of tax administration to improve services and increase tax compliance. This study aims to explore the implementation of the tapping box application in an effort to optimize tax compliance and local revenue in Bangkalan Regency. Descriptive qualitative research method with a case study approach. Data collection techniques with observation, interviews, and documentation. The data validity test uses source triangulation, which then analyzes the data and draws conclusions. The results showed that the implementation of the tapping box was good enough. The implementation of the tapping box seeks to optimize taxpayer compliance, as evidenced by the fact that almost 71% of hotel and restaurant taxpayers have used the tapping box. However, in terms of realization of hotel and restaurant tax revenues, it has not reached the target. Challenges and obstacles in implementing tapping box often occur. Bapenda Bangkalan's strategy in dealing with these obstacles is to communicate and socialize, impose sanctions on taxpayers who do not comply with the rules, and cooperate with tapping box technicians. The cooperation of the government, taxpayers and the community is needed to optimize the implementation of tax administration modernization which is expected to increase tax compliance and tax revenue.*

## 1. INTRODUCTION

Restaurant tax and hotel tax are one type of regional tax that contributes to local original income (PAD), in line with development policies in the service and tourism sectors to support business development (Jaya & Susanto, 2022). Restaurant tax is imposed on restaurant services. This service consists of selling food and drinks that are consumed by buyers, then the business owner will impose this tax on consumers, so that the restaurant owner must be obliged to pay it to the regional treasury. Apart from that, another regional tax which also contributes to PAD is hotel tax. Hotel tax is imposed on hotel services, including lodging houses that collect payments (Rahayu & Purwanti, 2019). Relevant hotel entrepreneurs as well as boarding house, guest house, tourist lodge and meeting hall entrepreneurs have full responsibility for paying the tax owed (Firdaus, 2021). Currently in Indonesia tax collection is a self-assessment system, where taxpayers calculate and report themselves to the Badan Pendapatan Daerah (Bapenda). In its implementation, problems often arise, so the self-assessment collection system needs to be supported by an online monitoring system. It is hoped that the use of this online monitoring system will make it easier for Bapenda to get an overview of potential tax revenues (Yudha & Setiawan, 2020), It is also hoped that it can minimize fraud by taxpayers and reduce PAD leakage from the existing tax sector (Larasati & Buga, 2020).

Implementation of regional tax monitoring can be done with a tool called a tapping box. The tapping box aims to prevent fraud and leakage by taxpayers (Mayarni, 2021). However, cooperation with banks is needed to carry out online and autodebit records (Firdaus, 2021). A tapping box is a machine or transaction recording device that records or captures all transaction data that occurs from the cash register to the point of sales printer, then sends it via the global system for mobile (GSM) network to the Bapenda server (Fauzi et al., 2022). The mechanism for using the tapping box is to print a receipt which will automatically enter transaction data and from this tool it will send every sales transaction data and tax amount to the Bapenda server, so that it can be used as comparative data for taxpayer reports every month.

Bapenda plays a role in supporting government activities related to taxes, billing and regional revenues originating from regional taxes and regional levies (Rorimpandey et al., 2022). With the tapping box, it is hoped that the government's goal of improving the system of supervision and monitoring of taxpayer payments for restaurant and hotel businesses can be achieved. The number of tapping box applications in Bangkalan district is presented in table 1:

**Table 1**  
**Number of Tapping Box Uses Among Restaurant Taxpayers and Hotel Taxpayers in Bangkalan District**

Year	Hotel Taxpayer	Restaurant Taxpayer
2020	4	38
2021	6	42
2022	6	43

Source: Bapenda Kabupaten Bangkalan, 2020-2022

The increase in the number of taxpayers at first glance reflects increased taxpayer compliance. In 2020, Bangkalan district has implemented a tapping box system in restaurants and hotels, and gradually the number will continue to be increased. The Bangkalan district Bapenda is relatively recent in implementing tapping box as regional tax monitoring. The installation of this tapping box system aims to increase taxpayer compliance and simplify the process of calculating restaurant tax and hotel tax. The implementation of the tapping box implementation policy in Bangkalan district is supported by the increasing number of culinary tourism and accommodation that implement the tapping box system. However, the realization of hotel and restaurant tax revenues has still not reached the target. The following is a comparison of targets and actual hotel and restaurant tax revenues for the last three years:

**Table 2**  
**Target and Realization of Hotel and Restaurant Tax Revenue in Bangkalan District (2019-2021)**

Year	Hotel Tax		Restaurant Tax	
	Target	Realization	Target	Realization
2019	80.000.000	94.904.400	2.628.353.000	1.243.546.341
2020	100.000.000	68.636.249	3.311.000.000	1.479.610.469
2021	350.000.000	57.835.417	3.511.000.000	1.050.853.692

Source: Bapenda Kabupaten Bangkalan, 2019-2021

The tax target has increased significantly each year (table 2), but the actual tax revenue tends to decrease. One indication is that the implementation of these regulations has not been fully complied with by taxpayers and there are businesses that turn off tap box equipment for certain purposes (Dian et al., 2022). For example, in the city of Medan, the level of taxpayer compliance in making payments is still low (Mahyuliza et al., 2021). Putri (2019) shows that the use of tapping box can minimize the occurrence of PAD leaks in restaurant taxes. In its implementation, this policy has had a positive impact on increasing restaurant tax revenues in Bandar

Lampung City. Yudha & Setiawan (2020) also shows that application of transaction recording devices (tapping box or cash registers) has an effect on taxpayer compliance in paying restaurant taxes at the Denpasar City Bapenda. The research results also show that tapping box or cash registers have a very important role in increasing taxpayer compliance in paying restaurant taxes. The implementation of tapping box or cash registers will make it easier for Bapenda to monitor tax reporting carried out by hotel taxpayers, thereby creating transparency between both parties. In recent years, tax compliance has remained an important issue (Lestari & Darmawan, 2023; Ernita & Harahap, 2023; Maretaniandini et al, 2023; and Ayuni et al, 2023), considering that tax compliance is expected to increase state revenues from the tax sector.

There was a significant difference between before and after the implementation of the online tax system in the city of Surabaya (Fidiana & Rawadani, 2018). Pratiwi & Merkusiwati (2019) stated that tapping box influence taxpayer compliance in paying hotel taxes at the Gianyar Regency Regional Financial and Asset Management Agency. Research by Awaluddin et al (2020) shows that the implementation of an electronic tapping box system can increase the number of new taxpayers reporting their taxes to the regional treasury. With the tapping box, taxpayers get easy facilities in reporting their taxes. Apart from that, the results of this research also show that the implementation of the electronic tapping box system can increase regional income in Kendari City. With the implementation of the electronic tapping box system, the Kendari City government no longer uses a determination system where the amount of tax is the same in each period, but the amount of tax paid is adjusted according to the income earned by the taxpayer.

In general, based on several previous research results, it shows that tapping box play an important role in increasing regional tax revenues and taxpayer compliance. The tapping box not only provides convenience for Bapenda, but this tool has many benefits for business owners and consumers. However, in Bangkalan district, if we look at the realization of regional revenue, especially restaurant and hotel taxes, it has not yet met the target, starting with the implementation of tapping box in 2020. Therefore, this research aims to explore the implementation of tapping box as an effort to optimize taxpayer compliance and local tax revenues. It is hoped that this research can provide input to local governments, and be useful as policy makers regarding the performance of Bapenda in implementing tapping box in Bangkalan district. Non-compliance in paying taxes is still a complex problem and is faced by almost all tax authorities. Hidajat's research (2018) shows that there are two factors that cause taxpayers to disobey, namely 1) internal factors

(factors caused by the taxpayer himself namely unintentional/forgotten and intentional such as not having the funds) and 2) external factors are factors that occur not from the taxpayer himself, such as the location of the service which is considered far away.

## 2. LITERATURE REVIEW

### Compliance Theory

Compliance theory was introduced by Stanley Milgram (1963). This theory explains a condition where a person obeys the orders or regulations given. Ningtias et al (2019) also define compliance theory as obedience that is based on the hope of a reward and efforts to avoid punishment that might be imposed. There are two types of compliance, namely: 1) formal compliance which reflects a behavior where the Taxpayer tries to fulfill tax obligations formally in accordance with the formal provisions in tax regulations, and 2) material compliance which is a behavior where the Taxpayer substantively fulfills all material tax provisions namely in accordance with the contents of tax regulations (Meidiyustiani et al., 2022). Obedience means the nature of being obedient, obedient, submissive to teachings, regulations or laws. Tax compliance means the taxpayer's responsibility to fulfill all tax obligation activities and exercise their tax rights (Christian). Taxpayer compliance is behavior that is based on taxpayer awareness in carrying out their tax obligations based on established statutory regulations. Awareness is part of motivation that comes from oneself and motivation that comes from outside, such as encouragement from tax officials to increase tax compliance (Indrayani, 2022).

### Tax Optimizaion

According to the Big Indonesian Dictionary, "optimization or optimizing is the process, methods and actions to optimize (make it better, highest, etc.)". So, optimization is a process, method and action (activities) to find the best solution to several problems, where the best is according to certain criteria. Sidik (2002) stated the efforts that need to be made by regional governments in order to increase regional revenues through optimizing regional tax collection.

### Previous Research

Research related to tapping has been carried out by several researchers. Mayarni (2021) research shows that the implementation of tapping-box policy innovations in increasing hotel tax revenue in Pekanbaru City is still not optimal due to constraints on the limited number of existing tapping box. In implementation, around 46 hotel taxpayers who already have a tapping box device do not support the taxpayer's cash register machine specifications. Firdaus (2021) shows the results that the application of tapping box has a positive impact on the amount of regional revenue compared to before the installation of the tool. This can be seen in the 2018 hotel tax revenue

amounting to IDR 8.76 billion, increasing to IDR. 12.7 billion in 2019. Restaurant tax revenue in 2018 was IDR. 11.2 billion to Rp. 16 billion increase in 2019. Then entertainment tax revenue in 2018 amounted to IDR. 7.2 billion has increased to Rp. 8.5 billion in 2019. The number of tapping box installations in Kendari City has also increased from 76 units to 464 units as of October 2020. Previous research used research data collection techniques through document analysis and secondary data. This research uses primary and secondary data obtained through interviews and report data from the Bapenda of Bangkalan Regency. Research by Awaluddin et al. (2020) shows that the results of implementing the electronic tapping box system can increase the number of new taxpayers reporting their taxes to the regional treasury so that it can increase Kendari City's regional income. With the implementation of the electronic tapping box system, the Kendari City government no longer uses a system for determining the tax amount which is the same in each period, so that with the tapping box the amount of tax paid is adjusted according to the income earned by the taxpayer.

### 3. RESEARCH METHOD

This research uses a qualitative method which aims to examine a problem, so that it can explore a research subject and find clarity about the problems contained in the research (Sugiyono, 2016:2). This research uses a descriptive qualitative method with a case study approach, which is used to describe research results and find an overview of a phenomenon. The data used are: 1) Primary data, which is the results of interviews with informants. study; and 2) Secondary data, obtained from the Bapenda of Bangkalan district in the form of reports on targets and realization of hotel and restaurant tax revenues and the number of taxpayers who apply tapping box. Apart from that, the data collection methods for this research are 1) Observation, in the form of direct observation of documents that will be used in collecting research data; 2) Interview which is a process of interaction between the interviewer and the source, then communicating directly regarding the object being studied (Yusuf, 2014); and 3) Documentation is a method of collecting data in the form of written information from books, archives, writings and documents that can support research (Sugiyono, 2018). The documentation used is a document of the realization of hotel and restaurant tax revenues from the Regional Revenue Agency. The stages in data analysis proposed by Miles and Huberman (1992:16) consist of 1) Data reduction, 2) Data Presentation, and 3) Drawing conclusions. The validity of the data in this research is carried out using a source triangulation process, which means comparing and re-checking information obtained through different sources. For example, comparing the results of observations by conducting interviews and comparing the results of interviews with existing

documents. In this research, the informants who are used as sources of information must meet certain criteria so that the focus of the problem being sought can be solved and found. The following are several criteria for Bapenda informants in this research: 1) Understand the implementation of tapping box; 2) Bangkalan district Bapenda employee in the Tax and Retribution Data Collection section II. There were 4 informants, namely Ms. NH as Head of Tax and Retribution Data Collection Sub-Division II, Ms. PA as Tax and Retribution Data Collection Staff II, Mr. ND as Restaurant WP Manager, and Mr. NN as Hotel 2 WP Treasurer.

### 4. REVIEW RESULTS

#### Development of Tapping Box Implementation as a Form of Regional Tax Monitoring in the Bapenda of Bangkalan Regency

Bangkalan Regency has several areas that have long been tourist attractions and also have a growing number of places to eat. This is evidenced by the increasing quantity of hotels and restaurants every year, as presented in table 3. From 2019 to 2021, the number of hotels and restaurants in Bangkalan has increased. In 2019 the total number of hotels and restaurants reached 49, then in 2020 the number of hotels and restaurants increased to 60. In 2021 the number of hotels and restaurants will also increase again to 69. Of course, this must also be balanced with improved policies in the tax collection process, especially in terms of tax supervision or monitoring. Apart from that, the increase in the number of hotels and restaurants must also be balanced with increased discipline and compliance with tax payments. The government's solution to improving compliance policies is to install tapping box for hotel and restaurant taxpayers. The development of the number of hotels and restaurants in Bangkalan district is expected to increase regional tax revenues. However, the increasing number of tapping box uses is not in line with the realization of regional tax revenues (especially hotel and restaurant taxes) which are presented in table 2.

**Table 3.**  
**Number of Hotels and Restaurants in**  
**Bangkalan District**

No	Type of business	Year			Number of WP that implement tapping box (as of 2022)
		2019	2020	2021	
1	Hotel and Losmen	8	9	9	6
2	Restaurant	41	51	60	43
<b>Total</b>		<b>49</b>	<b>60</b>	<b>69</b>	<b>49</b>

Source: Bapenda kabupaten Bangkalan (2022)

Table 3 shows that 49 taxpayers have used tapping box. This reflects that 71% of taxpayers have used tapping box, although not completely. 6 out of 9 hotels in Bangkalan have implemented tapping box, and 43 out of 60 restaurants in Bangkalan have implemented tapping box. This device is installed to hotel and restaurant taxpayers who already have a computer system because its use is connected directly to the system at Bapenda. The Bangkalan district Bapenda will install tapping box for taxpayers starting in 2020. Optimal supervision and review from the government must also be carried out so that real-time reporting of daily sales transactions can be optimal. In its implementation, several taxpayers were transferred to apply PDT. One of the reasons taxpayers do not implement tapping box is because their income has decreased so there are no customers. Therefore, Bapenda recommends that tapping box operations be temporarily suspended and replaced with PDT (Portable Data Terminal) devices. Portable Data Terminals work differently from tapping box. PDT is a barcode scanner tool that can record data. This tool is installed to hotel and restaurant taxpayers who do not yet have a system. The implementation of this equipment in hotels and restaurants has been provided by the government through Bapenda, which will then be assisted by Bank Jatim in installing it.

The tapping box implementation policy is a regulation that requires all types of taxes to use an online system. In the context of implementing tax payments paid by taxpayers themselves or self-assessment (PP No. 91 Tahun 2010), it is necessary to supervise the reporting of taxpayer business transaction data through an online system to optimize regional tax revenues. These considerations form the policy that regulates the implementation of this monitoring, namely Peraturan Bupati Bangkalan Nomor 64 Tahun 2020 concerning the Online System for Recording and Monitoring Regional Tax Transaction Data. One of the purposes of establishing this Regent's Regulation is to: 1) Increase taxpayer compliance and convenience in reporting business turnover precisely, accurately and actually; 2) Improving the quality and quantity of service facilities, guidance and supervision in the field of regional taxation. This regent's regulation explains the technical implementation, from installation to monitoring and evaluating tax transaction data. Apart from that, it also explains the types of regional taxes that apply to the online transaction data recording system based on self-assessment and the online system used by taxpayers. The online system in question includes: a) Point of Sales (POS); b) Host to Host System; c) Tapping Devices; d) Portable Data Terminal (PDT). The existence of a tapping box implementation policy that has been implemented for hotel taxpayers and restaurant taxpayers is the first step in increasing online tax compliance. Obedience means the nature of being obedient, obedient, submissive to teachings,

regulations or laws. Tax compliance means the taxpayer's responsibility to fulfill all tax obligation activities and exercise their tax rights (Christian & Aribowo, 2021). The next step in terms of policy compliance is paying hotel and restaurant taxes online. Supporting the implementation of the policy of implementing tapping box as regional tax monitoring is the geographical location of Bangkalan district which has several tourist attractions, resulting in an increase in culinary and lodging places in the Bangkalan area.

The implementation of tapping box in Bangkalan district was carried out in 2020 and there are 2 types of online systems, namely tapping box and portable data terminals. With this policy, Bapenda is collaborating with Bank Jatim in the process of implementing this tool. Before implementing this policy, the Bapenda carried out monitoring in the form of socialization and guidance on how to use it, as well as the benefits of this policy to hotel and restaurant taxpayers. Mayarni (2021) shows that the implementation of the tapping box policy innovation is still not optimal due to the limited number of tapping box, namely around 46 taxpayers with cash register specifications that do not support the implementation of this lifting. When installing tapping box devices, there are several criteria for hotels and restaurants that are targeted for installing tapping box devices. These criteria include the following 1) First, hotels and restaurants have used a computerized system, because the tapping box device is a device that is connected to the system, then the hotels and restaurants that are targeted for installing this device are hotels and restaurants that already use computers. This aims to make it easier to monitor every transaction because there will be a direct connection from the system in hotels and restaurants to the system installed at Bapenda. This explanation is also in accordance with what was expressed by Mrs. NH.

*"The tapping box device is a tool for recording all transactions that have been carried out by entrepreneurs because the tool includes restaurant menus so that you can see all transactions that occur every day and you can also see which taxpayers have activated or deactivated the tapping box tool"*

*"If in the implementation here there are problems, we from Bapenda will provide a solution to report it to the vendor, meaning the vendor here is Bank Jatim. "We, together with the vendors, will visit which businesses are experiencing problems with this tool".*

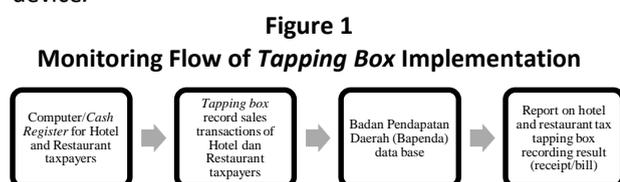
The tapping box is a tool for monitoring taxpayer activities in the sales process, so that it can record all transactions every day and avoid tax leaks and can identify taxpayers who deactivate this device if sales do not match what happens in the field. In line with research by Raihan et al. (2021) shows that the policy of using tapping box will provide supervision to

taxpayers so that tax leakage can be minimized and increase the PAD of Bandar Lampung city. Apart from that, criterion 2) Second, hotels and restaurants that are suspected of committing tax fraud. Tax is a mandatory contribution that must be paid to the government by taxpayers, because the rate is quite high, namely 10% for all hotels and restaurants, it is not uncommon for many hotels and restaurants to want to avoid tax. This avoidance takes the form of delaying payments and reducing tax payments. With this monitoring, Bapenda will be able to know and monitor every transaction that occurs at the hotel and restaurant. The way hotel tax monitoring works with the tapping box device is by combining the hardware used by hotel and restaurant taxpayers to input transaction data with the tapping box provided by Bapenda in collaboration with Bank Jatim. The tapping box functions to record transaction data at hotels and restaurants and then the results will be sent to the Bapenda database.

The process of implementing tapping box carried out by the Bangkalan Regency Bapenda for hotel and restaurant taxpayers is in collaboration with Bank Jatim which is the vendor. If a problem occurs in the system, Bank Jatim will resolve the problem. Bapenda together with Bank Jatim went directly to the field to fix all the problems that occurred with the tapping box device. Bapenda monitors each taxpayer appointed to implement the tapping box in accordance with government policy. The tapping box itself is applied to hotels and restaurants that already have computers because judging from their use, they are required to have a computer which will later be connected to devices at the Bangkalan Bapenda. The following is Ms. PA's statement:

*“The performance mechanism is the same as the monitor, so through this tool hotel and restaurant taxpayers can calculate themselves and know directly about the tax payment process, where the payment deposit will go to Bank Jatim”.*

The policy of implementing tapping box can make it easier for taxpayers to calculate themselves and make tax payments directly through the device so they don't need to come to the agency's office. The tax payments will later go to Bank Jatim, while Bapenda can only monitor payment activities through the existing system at Bapenda without accepting tax payments made by hotel and restaurant taxpayers. The following is the monitoring flow using a tapping box device.



Source: Data is Processed, 2023

There are several advantages to the policy of implementing tapping box as monitoring local hotel and restaurant taxes, namely as follows: 1) Makes it easier to monitor regional taxes, especially hotel and restaurant taxes. With this monitoring, Bapenda can monitor taxpayer transactions every day through a system that has been implemented. connected to the taxpayer's server, so that direct monitoring can be reduced; 2) Bapenda and hotels and restaurants can find out directly about the increase in the number of hotel and restaurant visitors. With this monitoring, Bapenda can know when there will be an increase in the number of visitors and when there will be a decrease, for example an increase in the number of visitors to hotels and restaurants will be busy from November to January; 3) Make it easier to calculate taxes owed by hotels and restaurants. Before there was monitoring with tapping box devices, hotels and restaurants had to calculate the amount of tax they owed themselves. However, with this monitoring, they don't need to calculate anymore because the amount of income and taxes owed will automatically be accumulated. In implementing the tapping box, Mrs. PA and Mrs. NH emphasized that Bapenda had previously carried out outreach in the form of guidance on the use of tapping box to taxpayers whose places of business were designated to implement tapping box devices. In this socialization activity, Bapenda was accompanied by Bank Jatim and the Corruption Eradication Commission, Bangkalan Bapenda also carried out monitoring in the field before problems occurred at the business premises.

### Obstacles to Implementing Tapping Box as Regional Tax Monitoring

Obstacles are nothing new in implementing a policy. Obstacles are a natural thing to happen. Obstacles are a sign or indication that a policy that is running is not perfect and needs to be improved again. There are two obstacles in the policy of implementing tapping box as monitoring of hotel and restaurant taxpayers, including technical and non-technical obstacles. The technical obstacle faced in implementing tapping box as hotel and restaurant tax monitoring is the tapping box device that is attached to hotel and restaurant taxpayers. Technical problems also occur with the server or network used. This is confirmed by a statement from the Bapenda of Bangkalan district. Technical obstacles in implementing the tapping box include when printing out the data, it automatically makes tax payments. If the results contain errors, it will reprint, which is where payments are made twice. Other problems, such as when there is a power outage, will re-input and indirectly the payment will be made twice. Technical obstacles in the form of server problems faced by taxpayers related to the implementation of tapping box as regional tax monitoring received the same response from the

Bapenda of Bangkalan district. The following is a statement from Mrs. PA:

*"The obstacle to implementing the tapping box is that it is usually directly monitored on the computer. So, if there is a problem, usually the taxpayer directly contacts me as the field coordinator, usually there is a problem with the signal, because if there is no signal then monitoring cannot be carried out. So we immediately contacted the vendor, namely Bank Jatim, to make repairs to the business premises where there were problems".*

Taxpayer problems regarding the system on the tapping box device, Bapenda directly contacted the vendor, namely Bank Jatim, to make repairs at their place of business. The obstacles that arise technically related to the system in implementing the tapping box show that the quality of the system is still low. In the implementation of the tapping box implementation, technical obstacles that are often found are interference with the taxpayer's system or server so that the implementation of the tapping box implementation carried out by Bapenda is not optimal. It also has an impact on the reporting of the results of the tapping box implementation, where the reporting results from several hotels and restaurants are not normal or there are still many reporting results that do not contain numbers. This was influenced by a system error so that hotel data transaction data did not enter the Bapenda server.

Apart from technical obstacles, there are also non-technical obstacles in implementing the tapping box. As is known, the benefits of having a tapping box device as a transaction monitoring tool, especially for the government, are increasing transparency, accountability, effectiveness and efficiency in tax collection, especially hotel and restaurant taxes. One of the reasons for the decline in the realized value of tax revenues is the reluctance of taxpayers to implement tapping box, demonstrated by trying not to operate devices that support tapping box and which act as a link between hotel and restaurant cash registers and the Bapenda database server. This was conveyed by Mrs. NH:

*"Yes, the difficulty is that there are taxpayers who accept tax payments consciously and there are also those who are not aware of taxes. With the installation of this tapping box, taxpayers feel that their business activities are always being monitored or spied on, so that sometimes the tapping box equipment is turned off and all sales proceeds are not included in their entirety".*

With the policy of implementing tapping box, there are difficulties for Bapenda because taxpayers

are not always aware of tax payments. Taxpayers feel that their business activities are always monitored, sometimes there are also taxpayers who are disobedient, by not turning on the device so that sales results are not included in the overall data. Therefore, the number of sales in the field with the data submitted to Bapenda does not match. There are several obstacles found in implementing tapping box as monitoring hotel and restaurant taxpayers, this was found based on research that has been carried out. These obstacles can be classified into technical obstacles and non-technical obstacles. Technical obstacles are obstacles that come from systems or other devices that are related to the tapping box implementation policy. Technical problems can also occur with the software or hardware in operating the tapping box. Non-technical obstacles generally come from taxpayers or from Bapenda itself.

#### **Bapenda's Strategy for Overcoming Obstacles in Implementing Tapping Box**

In implementing a policy, various obstacles are often faced. This does not rule out the possibility of this happening in the policy of implementing tapping box as monitoring hotel and restaurant taxes in the Bapenda of Bangkalan Regency. This obstacle is a correction and can be used as an evaluation so that Bapenda is willing to correct the shortcomings of the policies being implemented. In accordance with the description of the obstacles that occur in the Bapenda of Bangkalan district, here the form of responsibility of the Bapenda in overcoming them is to coordinate again with the tapping box technician section as the party who carries out repairs if problems occur with the tapping box system. If there is a problem with the device that must be repaired by a technician, Bapenda will assist with calculations in the field to make it easier for taxpayers to calculate tax payments. According to the statement expressed by Mrs. PA:

*"If there are problems, we have to go to the field to provide guidance to taxpayers and make repairs assisted by Bank Jatim. Even if the tool cannot be serviced or is still slow, we, the Bapenda, recommend doing the calculations manually and we are willing to help with the calculations that must be paid by the taxpayer".*

Bapenda's strategy in dealing with these technical obstacles is to coordinate with Bank Jatim and provide convenience to taxpayers by carrying out calculations manually and Bapenda is also willing to help in the calculation process. This strategy is a form of responsibility from Bapenda in overcoming problems with tapping box devices. The next strategy carried out by Bapenda in this policy is to issue sanctions to taxpayers. These sanctions will be given to taxpayers who do not comply with the tapping box implementation policy. This was expressed by Mrs. NH:

*“The sanction is that we, from Bapenda, give a warning letter to the taxpayer, where the warning letter is issued until the taxpayer reactivates the tapping box device”.*

The sanctions issued by Bapenda to hotel and restaurant taxpayers in Bangkalan district are none other than an example of compliance theory, introduced by Stanley Milgram (1963) to enforce compliance with taxpayers so that they always comply with existing policies. Compliance itself is based on the hope of a reward and efforts to avoid punishment that might be imposed. Taxpayer compliance is behavior that is based on taxpayer awareness in carrying out their tax obligations based on established statutory regulations. Awareness is part of motivation that comes from oneself and motivation that comes from outside, such as encouragement from tax officials to increase tax compliance. The existence of a policy of providing sanctions for taxpayers who do not comply with the rules for implementing tapping box devices is in line with research by Dian et al. (2022) the efforts made to optimize the implementation of regional tax collection, especially hotel tax, are by providing business sanctions for refusing or deliberately turning off listening devices. With this policy of providing sanctions, it is hoped that it can minimize the occurrence of fraud or increase taxpayer compliance in implementing tapping box.

**Table 4**  
**Obstacles and Strategies in the Tapping Box Implementation Policy**

Application of Tapping Box		
Number	Constraint	Strategy
1	Network or server disruptions have an impact on reporting the results of implementing the tapping box, so that hotel and restaurant transaction data is not recorded on the Bangkalan district Bapenda server.	Bapenda coordinates with Bank Jatim and the Corruption Eradication Commission (KPK) who handle technical problems with the tapping box device, such as damage to the tapping box so that it cannot be used by taxpayers.
2	The reluctance and non-cooperation of taxpayers in the policies issued by this government has resulted in the realized	Bapenda carries out monitoring and outreach to taxpayers regarding the application of tapping box regarding how to use, the purpose

	value of regional tax revenues, especially hotel and restaurant taxes, decreasing.	and benefits of these devices.
		Bapenda imposes sanctions on taxpayers who do not comply and violate government policy regarding the implementation of tapping box by issuing warning letters, such as taxpayers who turn off the tapping box tool when inputting sales data so that the data does not enter the Bangkalan Bapenda server.

Source: Data is Processed, 2023

**Taxpayer Implications in Implementing Tapping Box**

Tapping box devices in their implementation are one of the Bangkalan Regency government policies in the field of taxation, namely hotel and restaurant taxes. The implementation of this tapping box policy for hotel and restaurant taxpayers in Bangkalan often raises pros and cons so that Bapenda provides outreach and monitoring to hotel and restaurant taxpayers in Bangkalan Regency. In accordance with what was expressed by Mr. NN as Treasurer 2 at the PKP-RI hotel,

*“In fact, because as taxpayers we have to fulfill our obligations as taxpayers. What is related to taxes, of course we have to carry out what is our obligation, for example, if we have to use a tapping box, we have to implement it. “Therefore, in Bangkalan Regency we have implemented the tapping box, the PKP-RI has no problems because it is our obligation to carry it out”.*

Taxpayers also support this policy by complying with the policies that have been issued by the government through Bapenda and taxpayers must report their transaction activities using the tools provided by Bank Jatim. The benefits of the policy of implementing tapping box as monitoring local taxes for hotel and restaurant taxpayers were explained by the manager of Bebek Rizky 3 Restaurant, Mr. ND,

*“In our opinion, it is good, because it can increase Bangkalan's PAD. For restaurants, the benefits are to regulate tax payments and find out the turnover from all sales. Another benefit*

*may be that we don't need to go to the field to monitor payments and it also makes it easier to pay taxes to Bapenda”.*

Based on responses from taxpayers regarding the benefits of tapping box and the implementation of regional tax monitoring for hotel and restaurant taxpayers, it shows that the benefits of this policy are positive. This means that the implementation of tapping box as monitoring hotel and restaurant taxes provides beneficial benefits for the Bangkalan Regency Bapenda as the implementer and hotel and restaurant taxpayers as targets in the government policy.

#### **Taxpayers' Hopes with the Tapping Box**

Implementation Policy In implementing the government policy regarding the application of tapping box in hotels and restaurants, it received a positive response from hotel and restaurant taxpayers, so that the implementation proceeded according to the policy provided by the government even though there were several obstacles that occurred in its implementation. The government hopes that the implementation of tapping box can increase the PAD of Bangkalan district, especially through regional taxes, namely hotel and restaurant taxes. This is in accordance with the expression given by the hotel and restaurant taxpayer, namely Mr. NN as Treasurer 2 at the PKP-RI Hotel,

*“Our hope is that the implementation of tapping box in hotels in Bangkalan will be comprehensive, so that all hotels must implement this device. Some hotels still use manual payments so everything can be replaced by tapping box and the IT has also been made better so everyone can apply and use it. The government is also increasing tax programs again in order to increase regional income”.*

The involvement of taxpayers in complying with the tapping box implementation policy provides positive results in increasing regional income, especially in regional taxes. Compliance in terms of taxation means responsibility for taxpayers in fulfilling all tax obligation activities and exercising their tax rights based on the laws and regulations stipulated by the government Christian & Aribowo (2021), so that the expectations given by taxpayers will be taken into consideration by the parties government to implement it for all hotels and restaurants in Bangkalan district.

## **5. CONCLUSION AND RECOMMENDATIONS**

### **CONCLUSION**

The results showed that the implementation of the tapping box was good enough. The implementation of the tapping box seeks to optimize taxpayer compliance, as evidenced by the fact that almost 71% of hotel and restaurant taxpayers have used the

tapping box. However, in terms of realization of hotel and restaurant tax revenues, it has not reached the target. It is undeniable that obstacles often occur. The obstacles to the implementation of tapping boxes are 1) technical obstacles such as network or server problems and 2) non-technical obstacles such as the uncooperative attitude of taxpayers in supporting tax modernization. Bapenda's efforts to deal with these obstacles are: 1) Coordinating with Bank Jatim and the Corruption Eradication Commission (KPK) which handles tapping boxes; 2) Conducting supervision and socialization to taxpayers regarding the use, purpose and benefits of these tools; 3) Providing sanctions to taxpayers who violate government policies related to the implementation of tapping boxes through warning letters. The cooperation of various parties from the government, taxpayers and the community is needed to optimize the implementation of tax administration modernization which is expected to increase compliance and tax revenue. Taxpayers strongly support the government's policy regarding the application of this tapping box, and it is hoped that the application of this tapping box will be more evenly distributed.

### **SUGGESTIONS**

Highlighting the results of the discussion and conclusions, the researcher's suggestion is for hotels and restaurants as taxpayers to support government policies for the common good in order to increase tax compliance and local tax revenue. This can also have an impact on better regional development and increase the PAD of Bangkalan Regency and for Bapenda so that in implementing this government policy, the taxpayers who are the target of the policy are carefully considered so that the implementation is fair and equitable for all hotel and restaurant taxpayers. Bapenda also needs to periodically monitor the implementation of tax modernization so that taxpayers can understand and fully support the policy, and Bapenda must also consider strict sanctions for implementing the policy so that the policy runs as expected. Suggestions for further research can increase the scope of research more comprehensively, for example by expanding the research object.

## **6. LIMITATIONS**

This study also has limitations, including 1) the data obtained by researchers is incomplete, and 2) there are taxpayers who are not willing to be interviewed.

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