



The Impact of Restaurant Tax, Hotel Tax, Entertainment Tax, and Parking Tax on DKI Jakarta's Regional Original Income (PAD)

Feberwin Telaumbanua¹, Lenny Panggabean², Melinda Malau³

¹²³Universitais Kristen Indonesia

Corresponding Author e-mail: feberwint@gmail.com, lenny.panggabean@uki.ac.id, melinda.malau@uki.ac.id

Article History:

Received : 28-07-2026

Revised : 16-09-2026

Accepted : 17-09-2026

Keywords: *Local Own-Source Revenue, Restaurant Tax, Hotel Tax, Entertainment Tax, Parking Tax, Multiple Linear Regression, Natural Logarithm.*

Abstract: *Regional Original Revenue (PAD) is a key indicator of regional financial independence, with local taxes serving as its primary source. This study analyzed the effects of restaurant, hotel, entertainment, and parking taxes on PAD in DKI Jakarta during 2020–2023. Using a quantitative associative approach, secondary monthly data (48 observations) from the DKI Jakarta Regional Revenue Agency were analyzed through multiple linear regression after natural logarithm transformation. The findings indicate that restaurant and hotel taxes have a positive and significant effect on PAD, while entertainment and parking taxes show no significant effect. Simultaneously, all four tax variables significantly influence PAD. The model explains 45.3% of PAD variation, suggesting that optimizing restaurant and hotel tax revenues can strengthen regional financial performance.*

How to Cite: Feberwin Telaumbanua, Lenny Panggabean, Melinda Malau.(2026). *The Impact of Restaurant Tax, Hotel Tax, Entertainment Tax, and Parking Tax on DKI Jakarta's Regional Original Income (PAD).*4(2). pp.895-907. <https://doi.org/10.61536/escalate.v4i02.603>



<https://doi.org/10.61536/escalate.v4i02.603>

This is an open-access article under the [CC-BY-SA License](#).

Introduction



Regional Original Revenue (PAD) is a key indicator reflecting the level of regional fiscal independence in supporting governance and development. PAD management in Indonesia is guided by Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, which places regional taxes as a primary source of revenue. DKI Jakarta, as the center of national economic activity, has significant revenue potential from the restaurant, hotel, entertainment, and parking sectors due to high levels of trade, services, tourism, and transportation activity. The hotel sector's contribution to PAD in 2022 was recorded at 3.26%, while the restaurant sector reached 6.31% (Adha and Budiasih, 2023). This situation demonstrates the strategic role of the service sector in increasing regional fiscal capacity through optimizing tax revenue, particularly in metropolitan areas like DKI Jakarta (Dantes and Lasminiasih, 2021).

Despite its high revenue potential, DKI Jakarta's PAD realization still experiences fluctuations due to changing economic conditions, taxpayer compliance levels, and government policy dynamics. The 2020–2023 period encompasses the COVID-19 pandemic and economic recovery, which impacted restaurant, hotel, entertainment, and parking activities. The decrease in public mobility during the pandemic led to fewer transactions in various service sectors, thus impacting regional tax revenue. Research by Zakia et al. (2024) shows that parking tax actually had a negative impact on DKI Jakarta's PAD during that period. These findings indicate that the potential of each type of regional tax does not

necessarily contribute equally to PAD, so further research is needed on the factors influencing regional revenue (Siregar and Kusmilawaty, 2022).

Previous research on the impact of restaurant, hotel, entertainment, and parking taxes on local revenue (PAD) has yielded mixed results. Research by Nasution and Harahap (2024) demonstrated that hotel, restaurant, and entertainment taxes had a positive effect on Medan City's PAD. Conversely, Biringkanae and Tammu (2021) found that entertainment taxes had a negative effect, while hotel taxes had no significant effect on Tana Toraja Regency's PAD. These differences in results indicate that the influence of each type of tax is influenced by regional characteristics, economic conditions, and collection effectiveness. Therefore, research is still needed that can provide empirical evidence that is more relevant to the conditions of DKI Jakarta in the 2020–2023 period.

The novelty of this research lies in the use of monthly tax revenue realization data for DKI Jakarta Province during the 2020–2023 period, reflecting the pandemic conditions through to the economic recovery period. This study continues to analyze the influence of restaurant tax, hotel tax, entertainment tax, and parking tax separately, even though, based on Law Number 1 of 2022, all of them have been grouped into Certain Goods and Services Tax (PBJT). The research focuses on analyzing the influence of each type of tax and their simultaneous impact on DKI Jakarta Province's Original Regional Revenue (PAD) using multiple linear regression analysis. The research results are expected to provide more up-to-date empirical evidence regarding the factors influencing PAD, as well as serve as evaluation material for local governments in optimizing tax revenue and as a reference for further research.

Literature review

Theoretical basis

1. Fiscal Decentralization Theory

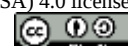
The Fiscal Decentralization Theory explains that some financial management authority is transferred from the central government to regional governments so that public services can be delivered more effectively according to the needs of local communities. This delegation of authority aims to increase the efficiency of resource allocation while strengthening regional fiscal independence by optimizing local revenue sources. According to Tukur and Aminu (2025), fiscal decentralization can increase regional government accountability in managing public revenue and spending. In the context of this research, the theory explains that optimizing regional tax revenue is one of the main instruments for increasing Regional Original Income (PAD). Therefore, increasing tax revenue from restaurants, hotels, entertainment, and parking is expected to strengthen the fiscal capacity of the DKI Jakarta Provincial Government.

2. Public Finance Theory

Public Finance Theory explains that the government has the function of managing state revenues and expenditures to achieve economic efficiency, equitable distribution of prosperity, and economic stability. According to Meimoon Ibrahim et al. (2025), tax revenue is the government's primary instrument in financing the provision of public goods and services. This revenue is then allocated for infrastructure development, public services, education, health, and various other development programs. In this study, taxes on restaurants, hotels, entertainment, and parking are seen as sources of regional revenue that contribute to the formation of Regional Original Revenue (PAD). Therefore, the more optimal the management of regional tax revenue, the greater the regional government's ability to finance development.

Restaurant Tax

Restaurant tax is a tax imposed on the sale of food and beverages by restaurants, eateries, cafes, catering establishments, and similar businesses. According to Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, restaurant tax is included in the Certain Goods and Services Tax (PBJT) category. The amount of restaurant tax revenue is influenced by the level of public consumption and the development of the culinary sector. According to Permadi and Asalam (2022), increasing restaurant tax revenue can increase Regional Original Income because the culinary sector has a large transaction base. Therefore, restaurant tax is used as one of the independent variables in this study.



Hotel Tax

Hotel tax is a levy on the provision of lodging services and supporting facilities provided by hotels and other accommodation businesses. Hotel tax revenue is significantly influenced by room occupancy rates, tourism activity, and business travel. According to Biringkanae and Tammu (2021), increased activity in the hotel sector will drive regional tax revenue, thereby contributing to regional revenue (PAD). As a center of economic and government activity, DKI Jakarta has significant potential in the hotel sector. Therefore, hotel tax is one of the variables analyzed in this study.

Entertainment Tax

Entertainment tax is a levy on various entertainment activities such as cinemas, concerts, game arenas, art performances, and other recreational venues. The amount of entertainment tax revenue is influenced by public purchasing power and the development of the entertainment industry. According to Nasution and Harahap (2024), increased activity in the entertainment sector has the potential to increase Regional Original Income through increased recreational service transactions. However, this sector is relatively sensitive to economic conditions, resulting in frequent fluctuations in revenue. Therefore, entertainment tax was selected as one of the research variables.

Parking Tax

Parking tax is a tax on off-street parking spaces managed by private parties or business entities. Parking tax revenue is influenced by the number of vehicles, public mobility, and the effectiveness of the parking management system. According to Zakia et al. (2024), the contribution of parking tax to local revenue (PAD) can change according to transportation policies and changes in public mobility patterns. The digitalization of payment systems and parking supervision are also factors influencing revenue optimization. Therefore, parking tax is used as an independent variable in this study.

Regional Original Income (PAD)

Regional Original Revenue (PAD) is revenue earned by local governments from the region's economic potential based on statutory provisions. PAD consists of regional taxes, regional levies, proceeds from the management of separated regional assets, and other legitimate regional income. According to Halim in Lukitawati (2020), a high PAD indicates a region's increasing level of fiscal independence in financing government and development. In this study, PAD is used as the dependent variable to measure the impact of tax revenue on restaurants, hotels, entertainment, and parking.

Previous Research

Various previous studies have shown that regional tax revenues have varying effects on Regional Original Income (PAD). Research by Dantes and Lasminiasih (2021) indicates that restaurant taxes have a positive effect on DKI Jakarta's Regional Original Income (PAD), while research by Zakia et al. (2024) found that hotel and restaurant taxes have a positive effect, but parking taxes show a different direction of influence. Research by Nasution and Harahap (2024) also proves that hotel, restaurant, and entertainment taxes affect Medan City's Regional Original Income (PAD). These differences in research results indicate a persistent research gap regarding the effect of each type of regional tax on PAD, particularly in the post-COVID-19 pandemic period. Therefore, this study was conducted to provide the latest empirical evidence regarding the effect of restaurant, hotel, entertainment, and parking taxes on DKI Jakarta Province's Regional Original Income (PAD) for the 2020–2023 period.

Hypothesis Development

1. The Impact of Restaurant Tax on Regional Original Income (PAD)

Restaurant tax revenue is derived from public consumption of food and beverages, so increased transactions in the culinary sector are expected to increase regional revenue (PAD). Dantes and Lasminiasih (2021) found that restaurant tax has a positive relationship with DKI Jakarta's PAD, while Wicaksono and Huda (2022) also stated that the culinary sector is a significant source of revenue for the local government. Based on theory and previous research, the following hypothesis is formulated.

H1: Restaurant Tax has an impact on Regional Original Income (PAD).

2. The Impact of Hotel Tax on Regional Original Income (PAD)

Hotel tax revenue is influenced by tourism activity, business travel, and lodging occupancy rates. As the center of government and the economy, DKI Jakarta has high potential for hotel revenue. Syamsuriana (2024) found that hotel tax has a positive effect on regional revenue (PAD), so increased activity in the hotel sector is expected to increase regional revenue. Based on this description, the following hypothesis is formulated.

H2: Hotel tax has an impact on Regional Original Income (PAD).

3. The Impact of Entertainment Tax on Regional Original Income (PAD)

Entertainment tax revenue comes from various recreational activities that have grown along with increasing purchasing power. Nasution and Harahap (2024) stated that the entertainment sector has a positive relationship with local revenue (PAD) in urban areas. With increased entertainment activities, regional revenue is also expected to increase. Based on this description, the following hypothesis is formulated.

H3: Entertainment Tax has an impact on Regional Original Income (PAD).

4. The Impact of Parking Tax on Regional Original Income (PAD)

Parking tax originates from the operation of off-street parking and is influenced by public mobility and the effectiveness of parking management. According to Laia (2024), orderly parking management can increase regional revenue, although the amount is influenced by transportation conditions and government policy. Therefore, increased parking tax revenue is expected to increase local revenue (PAD). Based on this description, the following hypothesis is formulated.

H4: Parking Tax has an impact on Regional Original Income (PAD).

5. The Impact of Restaurant Tax, Hotel Tax, Entertainment Tax, and Parking Tax on Regional Original Income (PAD)

Restaurant, hotel, entertainment, and parking taxes are regional tax components derived from urban economic activity, and therefore, collectively, they are estimated to contribute to increasing local revenue (PAD). Prananda et al. (2020) explain that optimizing various regional revenue sources in an integrated manner can strengthen the fiscal capacity of local governments. Therefore, simultaneous testing is necessary to determine the contribution of these four types of taxes to the DKI Jakarta Province's PAD. Based on this description, the following hypothesis is formulated.

H5: Restaurant Tax, Hotel Tax, Entertainment Tax, and Parking Tax simultaneously influence Regional Original Income (PAD).

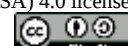
Research methods

Research Design

This study uses a quantitative approach with a causal associative design to analyze the impact of restaurant taxes, hotel taxes, entertainment taxes, and parking taxes on DKI Jakarta's Regional Original Revenue (PAD). The data used is secondary data on monthly revenues from January 2020–December 2023 in a time series format, encompassing conditions during the COVID-19 pandemic and the economic recovery period. The analysis was conducted using multiple linear regression to examine the influence of each variable and their simultaneous influence on PAD. This approach was chosen because it can produce objective, measurable, and scientifically accountable findings in accordance with the quantitative research paradigm.

Population and Sample

The population in this study is all historical data on the realization of restaurant tax, hotel tax, entertainment tax, parking tax, and Regional Original Income (PAD) of DKI Jakarta Province obtained from the Regional Revenue Agency (Bapenda), the Regional Government Financial Report (LKPD), and official government sources. The research sample used a saturated sampling technique (census), namely all monthly data for the period January 2020–December 2023 totaling 48 observations were analyzed without exception. This number of observations was deemed sufficient for multiple linear regression analysis with four independent variables, so all data in the population was used as the research sample.



Data Types and Sources

This study uses quantitative data in the form of nominal figures for realized revenues in rupiah, consisting of restaurant tax, hotel tax, entertainment tax, parking tax, and Regional Original Income (PAD) of DKI Jakarta Province for the 2020–2023 period. The data are arranged in chronological order so that the development of each variable can be observed from month to month. The use of quantitative data is in accordance with the research objectives because it allows for an objective analysis of the relationship between variables through multiple linear regression. The research data sources are secondary data obtained from official documents of the Regional Revenue Agency (Bapenda) of DKI Jakarta Province, the Central Statistics Agency (BPS), and the Regional Government Financial Report (LKPD) of DKI Jakarta Province. The data used include the realization of regional tax revenues and PAD as well as supporting information related to socio-economic conditions. The use of these official sources ensures the credibility, consistency, and traceability of the data, thus supporting an objective, accurate analysis in accordance with the research objectives.

Operational Definition of Variables

The independent variables (X) in this study consist of four types of regional taxes: Restaurant Tax (X₁), Hotel Tax (X₂), Entertainment Tax (X₃), and Parking Tax (X₄). These four variables are factors suspected of influencing Regional Original Income (PAD). Operationally, each variable is measured using monthly revenue realization data in rupiah for the period January 2020–December 2023 (48 observations) and transformed into natural logarithm (Ln) for regression analysis purposes.

The dependent variable (Y) in this study is the Regional Original Income (PAD) of DKI Jakarta Province, which describes the local government's ability to generate revenue from sources under its authority. Operationally, PAD is measured based on the total monthly PAD realization in rupiah during the period January 2020–December 2023 and is also transformed into the natural logarithm (Ln). The use of these variables aims to analyze the impact of regional tax revenue on the PAD of DKI Jakarta Province.

Data Analysis Techniques

Data processing was carried out using IBM SPSS Statistics 26 on monthly time series data for the period January 2020–December 2023 through the stages of data preparation, natural logarithm transformation (Ln), classical assumption tests (normality, multicollinearity, heteroscedasticity, and autocorrelation), multiple linear regression analysis, and hypothesis testing using the t-test, F-test, and coefficient of determination (R²). The regression model used to analyze the effect of restaurant tax (X₁), hotel tax (X₂), entertainment tax (X₃), and parking tax (X₄) on Regional Original Income (Y) is

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \epsilon$$

If the data does not meet the regression assumptions, all variables are transformed into natural logarithmic form, namely $\text{Ln}Y = \ln(Y)$, $\text{Ln}X_1 = \ln(X_1)$, $\text{Ln}X_2 = \ln(X_2)$, $\text{Ln}X_3 = \ln(X_3)$, and $\text{Ln}X_4 = \ln(X_4)$, so that the model produces more valid estimates and can be used to test research hypotheses.

Results and Discussion

Research Data Transformation

Before inferential calculations were performed, all observations were converted to the Natural Logarithm (Ln) scale. This step was chosen because initial diagnostics indicated that some regression requirements were not adequately met. Scaling was necessary to improve the distribution characteristics and make the equation more in line with the requirements of parametric analysis. Logarithmic conversion was applied to Restaurant Tax, Hotel Tax, Entertainment Tax, Parking Tax, and Locally-Owned Revenue (PAD). From that point on, all statistical procedures used the transformed figures. Further examination revealed acceptable residual distributions, relatively uniform error variances, no residual correlation between periods, and fulfillment of other diagnostic requirements. The use of the Natural Logarithm also aimed to limit the dominance of extreme observations, reduce distribution skewness, narrow the range between values, and obtain more consistent parameters. With these

adjustments, the regression output became more stable and easier to interpret.

Descriptive Analysis

Descriptive analysis is performed to identify general patterns in the analyzed figures. The summarized information includes the number of observations, lower and upper limits, measures of central tendency, and the level of variability for each variable. This initial overview serves as a baseline before further modeling is carried out.

Table 1. Summary of Variable Statistics (N = 48)

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Standard Deviation
X1 (Restaurant Tax)	48	22.80	26.59	26.0479	.67303
X2 (Hotel Tax)	48	21.10	26.04	25.1582	.83085
X3 (Entertainment Tax)	48	19.32	25.06	23.4163	1.44851
X4 (Parking Tax)	48	17.74	24.58	24.0054	.99599
Y (PAD)	48	28.26	29.69	28.9158	.32749
Valid N (listwise)	48				

Source: Secondary data processing with IBM SPSS Statistics 26 (2026).

The descriptive statistics results show that all variables have a relatively controlled data distribution. Restaurant Tax (X_1) has an average of 26.0479 with a standard deviation of 0.67303, Hotel Tax (X_2) an average of 25.1582 with a standard deviation of 0.83085, Entertainment Tax (X_3) an average of 23.4163 with a standard deviation of 1.44851 making it the variable with the greatest diversity, Parking Tax (X_4) an average of 24.0054 with a standard deviation of 0.99599, while Local Original Income (Y) has an average of 28.9158 with a standard deviation of 0.32749 which shows the smallest variation. Overall, the data distribution of all variables is still at a reasonable level so it is suitable for use in multiple linear regression analysis.

Classical Assumption Test Results

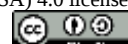
The results of the classical assumption test indicate that after all variables were transformed into Natural Logarithm (Ln) form, the regression model has met the analysis requirements. Tests include normality, multicollinearity, heteroscedasticity, and autocorrelation, with the results indicating that the data is normally distributed, with no multicollinearity, heteroscedasticity, or autocorrelation, so the regression model is suitable for use in analysis and hypothesis testing.

Table 2. Kolmogorov-Smirnov Normality Test (N = 48)

One-Sample Kolmogorov-Smirnov Test						
		Restaurant Tax	Hotel Tax	Entertainment Tax	Parking Tax	PAD
N		48	48	48	48	48
Normal Parameters ^{a,b}	Mean	26.06875	25.20400	23.48226	24.04829	28.94762
	Standard Deviation	.678782	.848745	1.471734	1.008503	.351865
Most Extreme Differences	Absolute	.022	.070	.034	.029	.041
	Positive	.021	.036	.025	.029	.035
	Negative	-.022	-.070	-.034	-.028	-.041
Test Statistics		.022	.070	.034	.029	.041
Asymp. Sig. (2-tailed)		.200c,d	.200c,d	.200c,d	.200c,d	.200c,d
a. Test distribution is Normal.						
b. Calculated from data.						
c. Lilliefors Significance Correction.						
d. This is a lower bound of the true significance.						

Source: Secondary data processing with IBM SPSS Statistics 26 (2026).

The software output shows a probability of 0.200 for X_1 , X_2 , X_3 , X_4 , and Y. This figure exceeds the 0.05 threshold. Thus, there is insufficient statistical evidence to state that the five series deviate from



a normal distribution. This finding also shows that the logarithmic adjustment successfully improves the distribution pattern. After the scale change, one of the main prerequisites for parametric estimation is met, allowing further processing.

Table 3. Multicollinearity Diagnostics

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	18,945	1,902		9,961	.000		
	Restaurant Tax	.340	.147	.656	2,320	.025	.159	6,287
	Hotel Tax	.274	.131	.661	2,098	.042	.128	7,810
	Entertainment Tax	-.113	.062	-.474	-1,817	.076	.187	5,358
	Parking Tax	-.129	.068	-.370	-1,898	.064	.334	2,993
a. Dependent Variable: PAD								

a. Dependent Variable: PAD

Source: Secondary data processing with IBM SPSS Statistics 26 (2026).

The results of the multicollinearity test show that all independent variables have a Tolerance value > 0.10 and VIF < 10. Thus, there is no multicollinearity so that each independent variable can explain the dependent variable well and the regression model is suitable for use.

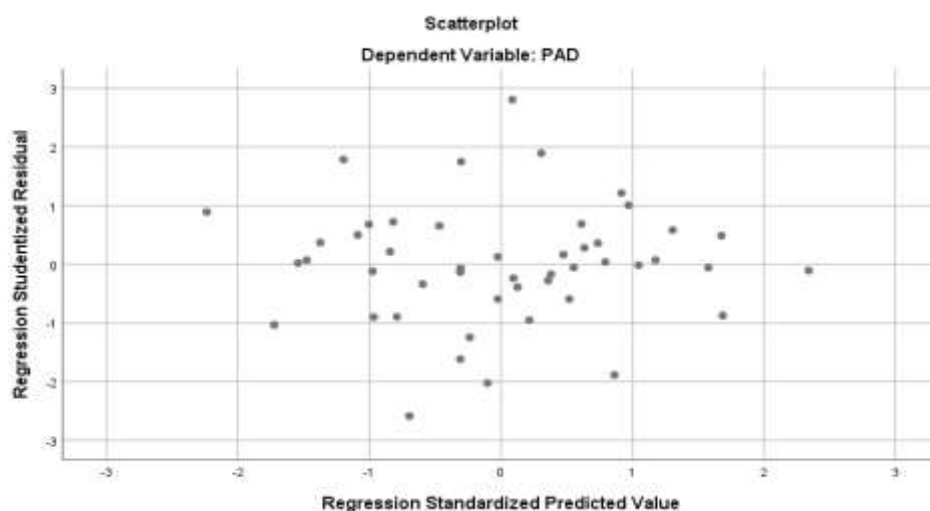


Figure 1. Residual Distribution Pattern against Predicted Values

The IBM SPSS Statistics 26 output graph shows residual points scattered above and below the zero line on the Y-axis. The positions of the points do not form a regular configuration, either in the form of waves, narrowing, widening, or a funnel-like pattern. This pattern indicates that the error variance is relatively uniform across the various predicted values. Thus, there is no visual evidence of heteroscedasticity and the equation meets the requirements for homoscedasticity. Fulfillment of these conditions strengthens the model's feasibility because the error variance does not change systematically. The resulting parameters are more efficient and can be used as a basis for hypothesis evaluation.

Table 4. Autocorrelation Diagnostics

Model Summary					
Model	R	R Square	Adjusted R Square	Standard Error of the Estimate	Durbin-Watson
1	.673a	.453	.402	.272028	2,017
a. Predictors: (Constant), Parking Tax, Hotel Tax, Entertainment Tax, Restaurant Tax					
b. Dependent Variable: PAD					

The Model Summary output yields a Durbin-Watson value of 2.017. This value is very close to 2, indicating that the error in one observation does not show a systematic relationship with the error in the other observations. This finding indicates that the equation is free from positive or negative serial correlation. Residual independence has been met, so the coefficient estimates are not affected by the correlation of errors across time periods. Once all diagnostic procedures have yielded adequate results, the model can be used to estimate the relationship between the four sources of tax revenue and PAD and to evaluate the formulated statistical conjectures.

Multiple Linear Regression Analysis and Hypothesis Testing

Multiple linear regression is used to estimate the change in Y based on X_1 , X_2 , X_3 , and X_4 simultaneously. In addition to measuring the magnitude of the parameters, this approach indicates whether the direction of the relationship between each predictor is consistent or inverse when other predictors are controlled. The resulting empirical equation is used to read the intercept and coefficient of each predictor, as explained in the following section.

Table 5. Multiple Linear Regression Estimates

Coefficients ^a			
Model		Unstandardized Coefficients	
		B	Std. Error
1	(Constant)	18,945	1,902
	Restaurant Tax	.340	.147
	Hotel Tax	.274	.131
	Entertainment Tax	-.113	.062
	Parking Tax	-.129	.068

a. Dependent Variable: PAD

Source: Secondary data processing with IBM SPSS Statistics 26 (2026).

The regression estimation results produce the equation $\text{LnPAD} = 18.945 + 0.340\text{Ln}X_1 + 0.274\text{Ln}X_2 - 0.113\text{Ln}X_3 - 0.129\text{Ln}X_4$. The coefficients indicate that Restaurant Tax (X_1) and Hotel Tax (X_2) have a positive effect on PAD, while Entertainment Tax (X_3) and Parking Tax (X_4) have negative coefficients. However, the direction of the negative coefficient cannot be interpreted as a significant influence before being proven through the results of the t-test, while the influence of all variables together is evaluated using the F-test.

Table 6. Partial Evaluation of Parameters

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	18,945	1,902		9,961	.000
	Restaurant Tax	.340	.147	.656	2,320	.025
	Hotel Tax	.274	.131	.661	2,098	.042
	Entertainment Tax	-.113	.062	-.474	-1,817	.076
	Parking Tax	-.129	.068	-.370	-1,898	.064

a. Dependent Variable: PAD

Source: Secondary data processing with IBM SPSS Statistics 26 (2026).

1. The Effect of Restaurant Tax on Regional Original Income (H1)

The Restaurant Tax variable has a regression coefficient of 0.340 with a Sig. value of 0.025 (<0.05), so that Restaurant Tax has a positive and significant effect on Regional Original Income (PAD). Thus, H1 is accepted.

2. The Effect of Hotel Tax on Regional Original Income (H2)

The Hotel Tax variable has a regression coefficient of 0.274 with a Sig. value of 0.042 (< 0.05), so Hotel Tax has a positive and significant effect on Regional Original Income (PAD). Thus, H2 is accepted.

3. The Effect of Entertainment Tax on Regional Original Income (H3)

The Entertainment Tax variable has a regression coefficient of -0.113 with a Sig. value of 0.076 (> 0.05), so that Entertainment Tax does not have a significant effect on Regional Original Income (PAD). Thus, H3 is rejected.

4. The Effect of Parking Tax on Regional Original Income (H4)

The Parking Tax variable has a regression coefficient of -0.129 with a Sig. value of 0.064 (> 0.05), so Parking Tax does not have a significant effect on Regional Original Income (PAD). Thus, H4 is rejected.

Simultaneous Test (f-Test)

Table 7. Simultaneous Evaluation of Models

ANOVA						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2,637	4	.659	8,909	.000b
	Residual	3,182	43	.074		
	Total	5,819	47			
a. Dependent Variable: PAD						
b. Predictors: (Constant), Parking Tax, Hotel Tax, Entertainment Tax, Restaurant Tax						

The ANOVA output yielded an F of 8.909 with a probability of 0.000. This probability is below the 0.05 threshold, thus providing empirical support for H_5 . These four revenue sources, when considered in a single equation, collectively exert a significant influence on DKI Jakarta's PAD. Although X_3 and X_4 did not show significance when examined individually, the presence of all predictors simultaneously still makes the model statistically sound. PAD is formed through the interaction and accumulation of various fiscal sources, not just through a single group of levies. This finding supports fiscal decentralization, which empowers subnational governments to manage various revenue sources according to the characteristics of the regional economy. Strengthening integrated revenue collection can increase budget capacity and enhance regional capabilities to finance public services and development. The public finance framework also explains that taxes serve a revenue function to fund collective needs. This conclusion aligns with Zakia et al. (2024) and Siregar and Kusmilawaty (2022), particularly regarding the model's significance when multiple tax sources are analyzed simultaneously.

Coefficient of Determination (R^2)

Table 8. Explanatory Power of the Model

Model Summary			
Model	R	R Square	Adjusted R Square
1	.673a	.453	.402
a. Predictors: (Constant), Parking Tax, Hotel Tax, Entertainment Tax, Restaurant Tax			
b. Dependent Variable: PAD			

Source: Secondary data processing with IBM SPSS Statistics 26 (2026).

Table 8 shows an R value of 0.673, R Square of 0.453, and Adjusted R Square of 0.402. The R Square value of 0.453 means that 45.3% of the change in PAD during the observation period can be explained by restaurant, hotel, entertainment, and parking revenues.

The unexplained portion accounted for 54.7%. This portion relates to other elements not included in the equation, such as Motor Vehicle Tax, Motor Vehicle Transfer Fee, Land and Building Tax (PBB-P2), Land and Building Tax (BPHTB), Groundwater Tax, Advertising Tax, levies, proceeds from the management of separated regional assets, and other legitimate revenues.

After accounting for the number of predictors and sample size, the Adjusted R Square was recorded at 0.402, or 40.2%. The difference between R Square and Adjusted R Square is a consequence of adjusting for the number of predictors, not a calculation error. This determination value indicates that the model has moderate explanatory power and that there are still other components outside the equation that contribute to the PAD.

Discussion

The Effect of Restaurant Tax on Regional Original Income (H1)

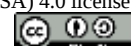
The results of the study indicate that Restaurant Tax has a positive and significant effect on Regional Original Income (PAD) with a t-value of 2.320, Sig. 0.025, and a regression coefficient of 0.340, thus H1 is accepted. This finding indicates that increasing restaurant tax revenue can increase DKI Jakarta's Regional Original Income (PAD). The high culinary activity in Jakarta makes the restaurant sector a potential source of regional revenue. This study aligns with the research of Dantes and Lasminiasih (2021), who found that restaurant tax has a positive effect on Regional Original Income (PAD). Similar findings were also obtained by Siregar and Kusmilawaty (2022), who stated that the restaurant sector contributes significantly to increasing regional income.

The Effect of Hotel Tax on Regional Original Income (H2)

The test results show that Hotel Tax has a positive and significant effect on PAD with a t-value of 2.098, Sig. 0.042, and a regression coefficient of 0.274, thus H2 is accepted. This indicates that increased hotel activity can increase regional revenue. As the center of national government and business, Jakarta has a high hotel occupancy rate, making it an important source of revenue. The results of this study are in line with the research of Nasution and Harahap (2024) which proves that hotel tax has a positive effect on PAD. Similar findings are also supported by Syamsuriana (2024) who stated that the hotel sector has a significant contribution to increasing regional revenue.

The Effect of Entertainment Tax on Regional Original Income (H3)

The results of the study indicate that Entertainment Tax does not significantly affect Regional Original Income (PAD) with a t-value of -1.817, Sig. 0.076, and a regression coefficient of -0.113, thus rejecting H3. This finding indicates that changes in entertainment tax revenue are not yet able to significantly explain changes in Regional Original Income (PAD). This condition may be caused by the relatively small contribution of the entertainment sector and its sensitivity to changes in mobility and economic conditions. The results of this study are consistent with research by Samosir (2020), which found that entertainment tax does not significantly affect Regional Original Income (PAD). Similar findings are also supported by Hamdah and Wahyuni (2024), who stated that the contribution of entertainment tax to Regional Original Income (PAD) is still relatively low.



The Effect of Parking Tax on Regional Original Income (H4)

The test results show that Parking Tax has no significant effect on PAD with a t-value of -1.898, Sig. 0.064, and a regression coefficient of -0.129, thus H4 is rejected. These results indicate that parking tax revenue is not yet a major factor influencing DKI Jakarta's PAD. Suboptimal parking management, illegal parking, and an imperfect recording system may be the causes of this sector's low contribution. The results of this study are in line with the research of Putra et al. (2023) who found that parking tax has no significant effect on PAD. Similar findings are also supported by Siregar and Kusmilawaty (2022) who stated that the contribution of parking tax to PAD is still not optimal.

The Simultaneous Effect of Restaurant Tax, Hotel Tax, Entertainment Tax, and Parking Tax on Regional Original Income (H5)

The results of the simultaneous test show an F value of 8.909 with a Sig. 0.000, so H5 is accepted. This means that Restaurant Tax, Hotel Tax, Entertainment Tax, and Parking Tax together have a significant effect on DKI Jakarta's PAD. The R² value of 0.453 indicates that the four variables are able to explain 45.3% of the variation in PAD, while the remainder is influenced by other factors outside the model. This finding indicates that PAD is not only influenced by one type of tax, but is the result of contributions from various sources of regional revenue. The results of this study are in line with Zakia et al. (2024) who stated that regional taxes simultaneously have a significant effect on Regional Original Income.

Conclusion

This study was conducted to analyze the impact of Restaurant Tax, Hotel Tax, Entertainment Tax, and Parking Tax on the Regional Original Income (PAD) of DKI Jakarta Province for the 2020–2023 period. Based on the results of multiple linear regression analysis and hypothesis testing, the following conclusions can be drawn:

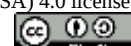
1. Restaurant Tax has a positive and significant impact on Regional Original Income (PAD). This is indicated by a regression coefficient of 0.340, a t-value of 2.320, and a Sig. 0.025 (<0.05). This means that the higher the Restaurant Tax revenue, the higher the DKI Jakarta Province's PAD. Thus, H1 is accepted.
2. Hotel tax has a positive and significant impact on Regional Original Income (PAD). This is indicated by a regression coefficient of 0.274, a t-value of 2.098, and a significance level of 0.042 (<0.05). This means that increased hotel tax revenue also increases the DKI Jakarta Province's regional revenue (PAD). Thus, H2 is accepted.
3. Entertainment Tax does not have a significant impact on Regional Original Income (PAD). This is indicated by a regression coefficient of -0.113, a t-value of -1.817, and a significance level of 0.076 (>0.05). This means that changes in Entertainment Tax revenue have not significantly impacted DKI Jakarta Province's PAD. Therefore, H3 is rejected.
4. Parking Tax does not have a significant impact on Regional Original Income (PAD). This is indicated by a regression coefficient of -0.129, a t-value of -1.898, and a Sig. of 0.064 (>0.05). This means that changes in parking tax revenue have not significantly impacted DKI Jakarta Province's PAD. Therefore, H4 is rejected.
5. Restaurant Tax, Hotel Tax, Entertainment Tax, and Parking Tax simultaneously have a significant impact on Regional Original Income (PAD). This is indicated by the calculated F value of 8.909 with a Sig. 0.000 (<0.05). The R² value of 0.453 indicates that the four independent variables are able to explain 45.3% of the variation in PAD, while the remaining 54.7% is influenced by other factors outside the research model. The Adjusted R² value of 0.402 indicates the model's ability after being adjusted for the number of variables used. Thus, H5 is accepted.

Suggestion

1. For the DKI Jakarta Provincial Government, it is recommended to continue optimizing Restaurant Tax and Hotel Tax revenue through transaction digitization, updating taxpayer databases, improving oversight, and educating residents about compliance, as both taxes have been shown to have a positive and significant impact on Regional Original Income (PAD). Furthermore, the management of Entertainment Tax and Parking Tax needs to be evaluated to increase their contribution to PAD.
2. For the Regional Revenue Agency (Bapenda) of DKI Jakarta Province It is recommended to expand the implementation of technology-based tax systems, including integrated reporting, payments, and transaction monitoring. This step is expected to improve data accuracy, reduce potential revenue leakage, and enhance the effectiveness of regional tax management.
3. For further researchers, it is recommended to add other variables that have the potential to influence PAD, such as Motor Vehicle Tax, PBB-P2, BPHTB, Advertising Tax, and regional levies; extend the research period; and use other analysis methods such as ARDL, ECM, VECM, or panel data regression to obtain more accurate results.
comprehensive and able to explain short-term and long-term relationships.

Bibliography

- Adha, N., & Yanti Budiasih, S. E. (2023). Pengaruh Intensitas Aset Tetap, Intensitas Persediaan, dan Profitabilitas Terhadap Agresivitas Pajak Pada Perusahaan Sektor Pertambangan Yang Terdaftar Di Bursa Efek Indonesia Pada Tahun 2018-2022. *ITB Ahmad Dahlan Jakarta*. <https://repository.itb-ad.ac.id/id/eprint/208>
- Biringkanae, A., & Tammu, R. G. (2021). Pengaruh Pajak Hotel, Pajak Restoran, Pajak Hiburan Terhadap Pendapatan Asli Daerah Kabupaten Tana Toraja. *Journal I La Galigo: Public Administration Journal*, 4(1), 19–25. <https://doi.org/10.35914/ilagaligo.722>
- Dantes, H. P., & Lasminiasih, L. (2021). Analisis Tingkat Efektivitas Dan Kontribusi Pajak Restoran Terhadap Pendapatan Asli Daerah Di Provinsi Dki Jakarta Tahun 2017-2019. *Jurnal Inovasi Penelitian*, 1(12), 2743–2750. <https://doi.org/10.47492/jip.v1i12.537>
- Hamdah, D. F. L., & Wahyuni, R. S. (2024). Pengaruh Pajak Hotel, Pajak Restoran, Dan Pajak Hiburan Terhadap Pendapatan Asli Daerah Kabupaten Garut. *Land Journal*, 5(1), 186–193. <https://doi.org/10.47491/landjournal.v5i1.3399>
- Laia, L. (2024). Pengaruh Penerimaan Pajak Kendaraan Bermotor dan Pajak Parkir Terhadap Pendapatan Asli Daerah (PAD) di DKI Jakarta Tahun 2018-2022. *JURNAL ILMIAH EDUNOMIKA*, 8(1). <https://doi.org/10.29040/jie.v8i1.11689>
- Lukitawati, L. (2020). Pengaruh Pajak Daerah dan Retribusi Daerah Terhadap Kemandirian Keuangan Daerah. *Journal of Accounting Taxing and Auditing (JATA)*, 1(2).
- Meimoon Ibrahim, dkk. (2025). *Manajemen Keuangan Publik*. CV Rey Media Grafika. <https://doi.org/10.33541/fjm.v8i1p.4783>
- Nasution, M. R. H., & Harahap, M. I. (2024). Pengaruh Pajak Hotel, Pajak Restoran, dan Pajak Hiburan Terhadap Peningkatan Pendapatan Asli Daerah Kota Medan. *Jurnal Publikasi Ilmu Manajemen*, 3(1), 84–90. <https://doi.org/10.55606/jupiman.v3i1.3259>
- Permadi, B. A., & Asalam, A. G. (2022). Pengaruh Pajak Hotel, Pajak Restoran Dan Pajak Hiburan Terhadap Pendapatan Asli Daerah. *Jurnal Ilmiah Manajemen, Ekonomi, & Akuntansi (MEA)*, 6(3), 268–376. <https://doi.org/10.31955/mea.v6i3.2388>
- Prananda, I. S., Harimurti, F., & Sunarti, S. (2020). Analisis kontribusi dan efektivitas pajak hotel, pajak restoran, dan pajak parkir terhadap pendapatan asli daerah (Studi Kasus Kota Surakarta dan Kota Yogyakarta tahun 2012-2018). *Jurnal Akuntansi Dan Sistem Teknologi Informasi*, 16(2), 173–187. <https://doi.org/10.33061/jasti.v16i2.4426>
- Putra, I. M. S., Armiani, A., & Setiawati, E. (2023). Peran Penerimaan Pajak Hotel, Pajak Restoran, Pajak Reklame, dan Pajak Parkir Terhadap Peningkatan Pendapatan Asli Daerah Kota Mataram. *Kompeten: Jurnal Ilmiah Ekonomi Dan Bisnis*, 2(3), 638–647. <https://doi.org/10.57141/Kompeten.V2i3.97>
- Samosir, M. S. (2020). *Analisis Pengaruh Kontribusi dan Efektivitas Pajak Hotel, Restoran dan Hiburan Terhadap Pendapatan Asli Daerah pada Badan Pendapatan Daerah Kabupaten Sikka*. <https://doi.org/10.22487/jpag.v2i1.38>



- Siregar, A. A., & Kusmilawaty, K. (2022). Pengaruh Pajak Parkir Dan Pajak Restoran Terhadap Pendapatan Asli Daerah Kota Medan. *JAS (Jurnal Akuntansi Syariah)*, 6(1), 57–68.
- Syamsuriana, N. (2024). Pajak Hotel dan Pajak Hiburan Terhadap Pendapatan Asli Daerah Pada Badan Pendapatan Daerah Kota Makassar. *Jurnal Ilmiah Manajemen & Kewirausahaan*, 10(4), 341–351.
- Wicaksono, G., & Huda, M. N. (2022). Analisis Peranan Efektivitas dan Kontribusi Pajak Restoran Terhadap Pendapatan Asli Daerah Kabupaten Badung. *JRAK: Jurnal Riset Akuntansi Dan Komputerisasi Akuntansi*, 13(1), 99–112. <https://doi.org/10.33558/jrak.v12i2.3245>
- Zakia, S., Marundha, A., & Khasanah, U. (2024). Pengaruh Penerimaan Pajak Hotel, Pajak Restoran, dan Pajak Parkir Terhadap Pendapatan Asli Daerah (PAD) DKI Jakarta Periode 2020-2022 (Studi Empiris Pada Bapenda Provinsi Dki Jakarta). *Jurnal Economina*, 3(2), 264–273. <https://doi.org/10.55681/economina.v3i2.1198>

