



AKUMULASI: Indonesian Journal of Applied Accounting and Finance

URL: <https://journal.uns.ac.id/index.php/akumulasi/article/view/3324>

DOI: <https://doi.org/10.20961/akumulasi.v4i2.3324>

Volume 4, Issue 2, Pages 144-157, December 2025

## Effectiveness and Contribution Analysis of Regional Taxes to the Growth of Local Own-source Revenue in Kediri During and Post-COVID-19 Pandemic

**Theresa Grace Abdi Tobong\***

**Anna Isrowiyah**

**Putri Ayu Berlianingtyas**

Diploma 4 in Management Accounting, Accounting Department, Politeknik Negeri Malang,  
Malang, Indonesia

Corresponding Author: [theresa.tobong@gmail.com](mailto:theresa.tobong@gmail.com)

### ABSTRACT

This study aims to evaluate the effectiveness and contribution of hotel, restaurant, and entertainment taxes in supporting the growth of Kediri's regional original revenue during and in the period following the COVID-19 pandemic. The data used are secondary data from 2020 to 2024. This study applies a descriptive quantitative method, with data collected through interviews and documentation. The data were sourced from the Regional Revenue, Financial, and Asset Management Agency of Kediri. This method was used to measure the effectiveness of regional tax realization against the target and the contribution of realized hotel tax revenue, restaurant tax, and entertainment tax to local revenue. The data in this study are the target and realized hotel tax revenue, restaurant tax, entertainment tax, and local revenue. The findings of this study reveal that during the COVID-19 pandemic period (2020–2021), hotel and restaurant tax revenues demonstrated a very high level of effectiveness, whereas entertainment tax revenue was considered moderately effective. In the post-COVID-19 pandemic in 2022, hotel taxes and restaurant taxes decreased while entertainment tax increased. In 2023, hotel taxes and restaurant taxes increased while entertainment tax decreased. In 2024, the effectiveness rate increased across various sectors. Hotel and restaurant taxes were highly effective, apart from entertainment taxes, which were moderately effective. The contribution of hotel, restaurant, and entertainment taxes to the growth of Kediri's regional original income during and after the COVID-19 pandemic was very low.

**Keywords:** contribution; effectiveness; entertainment tax; hotel tax; restaurant tax

**Cite this as:** Tobong, T. G. A., Isrowiyah, A., & Berlianingtyas, P. A. (2025). Effectiveness and contribution analysis of regional taxes to the growth of local own-source revenue in Kediri during and post-covid-19 pandemic. *AKUMULASI: Indonesian Journal of Applied Accounting and Finance*, 4 (2), 144-157. <https://doi.org/10.20961/akumulasi.v4i2.3324>

---

*Received for publication on February 19, 2026*

*Accepted after corrections on April 6, 2026*

## INTRODUCTION

National development in Indonesia reflects efforts to create a democratic and competitive society. Economic development encompasses not only economic growth but also social, political, and cultural transformations. The implementation of regional autonomy in Indonesia provides local governments with the authority to regulate and manage regional potential in line with community aspirations. In this context, Local Own-source Revenue (Indonesian: *Pendapatan Asli Daerah*, abbreviated as PAD) represents the primary source of regional finance, originating from local taxes, regional levies, and the management of regional assets. Analysis of local tax revenue performance is crucial to determine the extent to which local governments can optimize revenue sources derived from PAD. This performance can be measured through effectiveness and contribution indicators that illustrate the success of local governments in achieving revenue targets and the role of local taxes in generating PAD (Mardiasmo, 2018).

Kediri, as the third largest city in East Java, is committed to accelerating development and improving the local economy. With tourism, cultural, and religious potential, hotel, restaurant, and entertainment taxes are expected to contribute significantly to the PAD. However, the COVID-19 pandemic that has hit since early 2020 has had a significant impact on the economic sector, including regional tax revenues. The temporary closure and operational restrictions of hotels, restaurants, and entertainment venues have resulted in a significant decline in tax revenues. Regional taxes are a key source of PAD and play a crucial role in enhancing the fiscal independence of local governments. Optimizing regional tax collection is necessary so that local governments can increase their capacity to fund development and provide public services to the community (Siahaan, 2016).

According to Halim (2002) PAD is all regional revenue originating from the original economic sources of the region. Increasing PAD is necessary for the regional government to be able to finance its own needs, so that the regional government's dependence on the central government is reduced and ultimately the region can be independent (Pratiwi, 2020). According to Law Number 28 of 2009 concerning regional taxes and regional levies, regional taxes are mandatory contributions to regions owed by individuals or bodies that are coercive based on the law, without receiving direct compensation, and are used for regional needs for the greatest prosperity of the people. Regional taxes and regional levies are divided into provincial taxes (motor vehicle tax, motor vehicle transfer fees, surface water tax, and cigarette tax) and city (district) taxes (hotel tax, restaurant tax, entertainment tax, advertising tax, street lighting tax, parking tax, non-metallic mineral and rock tax, groundwater tax, swallow's nest tax, rural and urban land and building tax, and land and building acquisition fees).

According to Regional Regulation of Kediri Number 6 of 2010, hotel tax is a tax on services provided by hotels. The hotel tax rate is set at 10%. Meanwhile, entertainment tax is a tax on entertainment services, with different tax rates according to the tax object where the lowest rate is 10%, namely watching movies, and the highest rate is 50% such as discotheques, karaoke, nightclubs, pubs and the like. Based on Regional Regulation of Kediri Number 20 of 2009 stipulates that restaurant tax is a tax on every payment for restaurant services. The basis for imposing restaurant tax is the amount of payment made to the restaurant with a tax rate of 10%.

Research on the effectiveness and contribution of regional taxes to PAD has been extensively conducted in various regions in Indonesia. Several studies indicate that regional taxes have a relatively high level of effectiveness and make a significant contribution to PAD. For example, research on regional governments such as DKI Jakarta shows that regional taxes have a high level of effectiveness and a significant contribution to PAD over several years of observation (Lovianna & Rahmi, 2022). Furthermore, studies conducted on specific tax sectors, such as hotel tax or entertainment tax, indicate that their contribution to PAD can fluctuate due to changes in regional economic conditions. Regional economic conditions were triggered by social restrictions during the COVID-19 pandemic, which led to a decrease in hotel visitors and forced hotel closures for several months (Erdiani, Sari, & Burhan, 2023).

A study conducted by Wahyudi (2020), which examined the effectiveness and contribution of hotel, restaurant, entertainment, and parking tax revenues to the regional original revenue of Malang from 2017 to 2020, found that the effectiveness of hotel, restaurant, and entertainment tax revenues during this period could be classified as effective. On average, the realization of hotel tax revenue exceeded the predetermined regional tax revenue targets. However, the level of contribution showed a declining trend, which affected the regional original revenue. This decline was attributed to the existence of numerous potential taxpayers who had not yet been registered with the regional revenue agency of Malang. According to Dewi (2024) in her study on the effectiveness and contribution of restaurant, entertainment, and hotel taxes to the PAD of Bekasi from 2018 to 2022, restaurant tax revenue was, on average, quite effective. In contrast, entertainment tax was categorized as less effective, while hotel tax was considered quite effective. The contribution of restaurant, entertainment, and hotel taxes to PAD in 2018-2022 is classified as a very low contributor to Bekasi's regional original income.

This research aims to evaluate the effectiveness and contribution of hotel, restaurant, and entertainment taxes to PAD of Kediri both during and after the COVID-19 pandemic. Through an analysis of these tax revenues, the study intends to identify the potential and challenges in enhancing PAD in Kediri. In addition, the findings are expected to provide policy recommendations for local governments to optimize tax revenue to support regional development. Therefore, the difference from previous research is that this study focuses on analyzing the effectiveness and contribution of local taxes within a specific period, namely during the COVID-19 pandemic, from 2020 to June 2023 and after the COVID-19 pandemic, from 2023-2024. Previous research only examined the performance of local taxes before and during the pandemic, not after the pandemic.

## RESEARCH METHOD

This study employed a quantitative descriptive research method. According to Sugiyono (2017), the descriptive analysis method involves collecting data and subsequently processing it to describe and present an overview of the findings. Therefore, quantitative descriptive research can be understood as a method that collects, presents, and interprets data. The data used are in the form of numerical values, allowing them to be processed using statistical calculations.

The data sources include primary and secondary data. Primary data was obtained directly from the Regional Revenue, Financial, and Asset Management Agency (Indonesian: *Badan Pendapatan, Pengelolaan Keuangan dan Aset Daerah*, abbreviated as BPPKAD) of Kediri through interviews. Secondary data, on the other hand, are data already available from the BPPKAD, including data on the targets and realization of hotel taxes, restaurant taxes, entertainment taxes, and Kediri's PAD for 2020-2024. Therefore, this study employed two data collection techniques: interviews and documentation. Data were collected through interviews with the BPPKAD to obtain information on the effectiveness and

contribution of hotel, restaurant, and entertainment taxes in Kediri during and after the COVID-19 pandemic.

To analyze the effectiveness of collecting hotel tax, restaurant tax, and entertainment tax, we can use the calculation of the level of effectiveness based on study that was done by Halim (2004).

$$\text{Hotel Tax Effectiveness} = \frac{\text{Hotel Tax Revenue Realization}}{\text{Target of Hotel Tax Revenue}} \times 100\%$$

$$\text{Restaurant Tax Effectiveness} = \frac{\text{Restaurant Tax Revenue Realization}}{\text{Target of Restaurant Tax Revenue}} \times 100\%$$

$$\text{Entertainment Tax Effectiveness} = \frac{\text{Entertainment Tax Revenue Realization}}{\text{Target of Entertainment Tax Revenue}} \times 100\%$$

Based on the formulas above, the target revenue for hotel tax, restaurant tax, and entertainment tax must be achieved each year. Meanwhile, the realization of all these tax revenues is the result of tax revenue obtained by carrying out these calculations using the realization report and the planned revenue target. This analysis can be demonstrated by comparing the collection of hotel, restaurant, and entertainment tax with the target realization of hotel, restaurant, and entertainment tax during and after the COVID-19 pandemic. After calculating effectiveness, determine the effectiveness criteria for each type of regional tax based on study that was done by Mahmudi (2019) in Table 1.

Table 1. Effectiveness criteria

No.	Effectiveness Percentage	Criteria
1.	>100%	Very Effective
2.	90%- 100%	Effective
3.	80%- 90%	Quite Effective
4.	60%- 80%	Less Effective
5.	<60%	Ineffective

Source: Mahmudi, 2019

Calculation of the contribution rate of hotel, restaurant, and entertainment tax to PAD can use the formulas based on study that was done by Halim (2004) as follows.

$$\text{Hotel Tax Contribution} = \frac{\text{Hotel Tax Realization}}{\text{PAD Realization}} \times 100\%$$

$$\text{Restaurant Tax Contribution} = \frac{\text{Restaurant Tax Realization}}{\text{PAD Realization}} \times 100\%$$

$$\text{Entertainment Tax Contribution} = \frac{\text{Entertainment Tax Realization}}{\text{PAD Realization}} \times 100\%$$

Based on the formulas above, the target revenue for hotel tax, restaurant tax, and entertainment tax is divided by the actual regional original revenue from 2020 to 2025. This calculation is performed using the regional tax realization and the regional original revenue reports. This analysis can be demonstrated by examining the contribution of regional taxes to Kediri's regional original revenue during and after the COVID-19 pandemic. A higher percentage reflects a stronger role of regional taxes as a source of regional original revenue, whereas a lower percentage indicates a smaller contribution.

Following the calculation, the contribution criteria for each category of regional tax are determined. The classification of contribution levels is based on the indicators outlined in the Ministry of Home Affairs Regulation No. 690.900.327 of 1996 concerning Contribution Indicators, which have been widely used in recent academic studies, including the research by Panawan, Kittaa, and Saripuddin (2023).

Table 2. Contribution criteria

No.	Effectiveness Percentage	Criteria
1.	>50%	Very good
2.	40%-50%	Good
3.	30%-40%	Pretty good
4.	20%-30%	Currently
5.	10%-20%	Not enough

Source: ministry of home affairs, ministry of home affairs decree number 690,900,327 (1996)

## RESULTS AND DISCUSSION

The research data used in this study are primary and secondary data. Primary data are data from interviews with parties involved in the research, while secondary data is data in the form of the Kediri hotel tax revenue realization report for 2020-2024, the Kediri restaurant tax revenue realization report for 2020-2024, the Kediri entertainment tax realization report for 2020-2024, and the Kediri original regional revenue report for 2020-2024.

Table 3. Hotel tax effectiveness in 2020-2024

Year	Target of Hotel Tax (Rp)	Hotel Tax Realization (Rp)	Presentation	Criteria
2020	Rp2,649,466,000.00	Rp3,054,873,523.00	115%	Very Effective
2021	Rp3,300,773,554.00	Rp3,790,573,201.00	115%	Very Effective
2022	Rp5,150,000,000.00	Rp5,200,883,034.00	101%	Very Effective
2023	Rp5,590,000,000.00	Rp5,337,770,760.00	95%	Effective
2024	Rp5,836,193,397.00	Rp5,876,121,575.00	101%	Very Effective
	Average		105%	Very Effective

As presented in Table 3, the hotel tax effectiveness rate in Kediri during the COVID-19 pandemic showed quite good results. The effectiveness rate in 2020 reached 115%, categorized as very effective. The same thing happened in 2021, where the hotel tax effectiveness rate was 115%, indicating consistency in hotel tax collection despite the COVID-19 pandemic. Entering the post-COVID-19 pandemic period, the hotel tax effectiveness rate decreased in 2022, with a percentage of 101% categorized as effective. This 14% decrease compared to 2021 reflects the impact of the pandemic on the hotel sector, where many hotel businesses experienced a decline. The effectiveness rate in 2023 again decreased by 6% from the previous year, bringing the effectiveness rate to 95%. This decrease indicates that the hotel sector still faces challenges in post-COVID-19 pandemic recovery. In 2024, the hotel tax effectiveness rate increased by 5% from the previous year, reaching 101%. This increase demonstrates positive recovery efforts and adaptation by hotel businesses to the new conditions. The average hotel tax effectiveness rate in Kediri from 2020 to 2024 was 105%. This figure reflects

fluctuations in the effectiveness of the hotel sector in Kediri, demonstrating its resilience and ability to adapt to existing challenges.

The effectiveness of hotel taxes in Kediri from 2020 to 2024 was classified as very effective, with an average effectiveness of 105%. The effectiveness of hotel taxes fluctuated, with some fluctuations. The decline in effectiveness occurred because revenue targets did not match the established realization, although the target revenue was not significantly different. The decline in effectiveness occurred due to the COVID-19 pandemic from 2020 to 2021. This decline occurred due to regulations requiring the public to implement public activity restriction enforcement (Indonesian: *Pemberlakuan Pembatasan Kegiatan Masyarakat*, abbreviated as PPKM) which negatively impacted the hotel business and hotel tax revenue. This led to a decline in hotel taxes, as explained by Ms. Agis, Head of the Accounting and Reporting Sub-Division, who stated "Due to the COVID-19 pandemic and regulations requiring PPKM and social distancing, which require people to refrain from outdoor activities, several hotel businesses have had to temporarily close, and some have even gone bankrupt, as this has also led to a decline in hotel taxes."

The interviews above reveal that during the COVID-19 pandemic from 2020 to 2021, the central government implemented PPKM and social distancing measures throughout Indonesia. These regulations impacted several sectors, preventing them from operating normally. The post-COVID-19 period from 2022 to 2024 had a positive impact on hotel taxes, as both the target and actual hotel tax revenues in Kediri increased. The effectiveness of hotel taxes in Kediri shows a significant difference between the COVID-19 pandemic and post-pandemic periods, with positive fluctuations from year to year.

Table 4. Restaurant tax effectiveness in 2020-2024

Year	Target of Restaurant Tax (Rp)	Restaurant Tax Realization (Rp)	Presentation	Criteria
2020	Rp13,117,131,000.00	Rp15,738,419,535.00	120%	Very Effective
2021	Rp18,850,000,000.00	Rp20,578,651,055.66	109%	Very Effective
2022	Rp25,000,000,000.00	Rp24,939,366,273.00	100%	Effective
2023	Rp28,000,000,000.00	Rp30,836,926,154.00	110%	Very Effective
2024	Rp32,000,000,000.00	Rp35,558,808,473.00	111%	Very Effective
Average			110%	Very Effective

As summarized Table 4, the effectiveness of restaurant taxes in Kediri during the COVID-19 pandemic, which lasted from 2020 to 2021, showed quite good results. The effectiveness rate of restaurant taxes reached 120% in 2020, which is categorized as very effective. However, it decreased to 109% in 2021, although it remained in the very effective category.

This 11% decrease reflects the impact of the COVID-19 pandemic on the restaurant business sector. In the post-COVID-19 period from 2022 to 2024, the effectiveness of restaurant taxes showed fluctuations. In 2022, the effectiveness rate decreased to 100%, categorized as effective, representing a 9% decline compared to 2021. This decrease indicates that the restaurant sector continued to face challenges following the pandemic, which affected the effectiveness of restaurant tax revenue. In 2023, the effectiveness rate increased to 110%, categorized as very effective, representing a 10% rise compared to 2022. This improvement indicates a significant recovery in the restaurant business sector,

as business actors began to adapt to new conditions and demonstrated increased tax compliance. In 2024, the effectiveness rate rose further to 111%, remaining in the very effective category. Overall, these findings indicate that restaurant tax performance in Kediri City showed strong growth during and after the pandemic, with consistently very effective average performance despite year-to-year fluctuations. The effectiveness rate of restaurant tax in Kediri fluctuated from 2020 to 2024 and was classified as very effective, with an average effectiveness rate of 110%. The fluctuations in the effectiveness rate of restaurant tax occurred because the set revenue target increased, but the actual amount did not differ much from the set target. The revenue target increased in line with the number of restaurants operating in Kediri. In addition, the increasing public interest in opening businesses in the restaurant sector has a positive impact on restaurant tax and presents a potential for restaurant tax, as explained by Mr. Nanang, Head of the Data Collection and Determination Sub-Division, who stated that, "The restaurant business in Kediri itself is growing very rapidly, starting from newly opened restaurants and also many new cafes that are very popular with many young people, so this can be a new potential for Kediri in the restaurant tax sector."

Turnover is a crucial element in determining the amount of tax a taxpayer must pay. When taxpayers report their turnover honestly, the amount of restaurant tax revenue they receive will be more optimal, thereby increasing the effectiveness of tax collection. This is reinforced by a statement by Mr. Nanang who stated,

Regarding the obstacles in restaurant taxes, many taxpayers are not honest in reporting their turnover figures, so there are some taxpayers reporting their turnover lower than it should be, so to prevent this from happening again, we at BBPKAD are monitoring by matching the reports submitted by taxpayers with conditions in the field to see whether they are appropriate or not.

The interview results above show that there is good potential in the restaurant tax sector, as evidenced by the large number of restaurant businesses with high customer visits. However, despite this potential, many obstacles remain in the restaurant tax collection process. The BPPKAD of Kediri stated that many taxpayers are dishonest in reporting their monthly turnover. This is done because of a desire to pay the lowest possible restaurant tax. Regional tax revenue collected from taxpayers will be reused for the benefit of the Kediri community. If there are indications of discrepancies in taxpayers' monthly reports, the BPPKAD will conduct monitoring and direct inspections at the business location. This effort is made to maximize regional tax revenue in Kediri. This applies to all regional tax sectors.

As presented in Table 5, the level of entertainment tax effectiveness in Kediri shows a significant difference between the COVID-19 pandemic period and the entertainment tax effectiveness rate, which reached 99%, indicating that tax collection is considered effective. The level of effectiveness in 2021 experienced a 6% decrease in effectiveness to 93%, which is still considered effective. This reflects the impact of the pandemic that is starting to be felt by the entertainment sector, such as a decline in business activity in the entertainment sector. Entering the post-COVID-19 pandemic period, the level of entertainment tax effectiveness began to increase again to 99% in 2022, indicating an economic recovery along with the easing of community activities. However, in 2023, there was a decrease of 18% to 81%. This decrease indicates that the selection in the entertainment tax sector has not fully stabilized. The level of effectiveness in 2024 experienced a significant increase of 9% to 90%, which can be categorized as effective. The effectiveness rate of entertainment tax in Kediri fluctuated from 2020 to 2024 and was considered effective, with an average effectiveness rate of 93%. The effectiveness rate fluctuated from 2020 to 2024. This was due to the relatively low entertainment tax revenue target set, while the actual revenue target was quite large. Due to this drastic decline, the BPPKAD of Kediri has

implemented a method of awarding taxpayers who diligently pay their entertainment tax, as explained by Mr. Nanang "The BBPKAD has a way to support the growth of regional revenue by holding awards intended for all taxpayers. From this, it is hoped that taxpayers will be willing and diligent in paying taxes."

Table 5. Entertainment tax effectiveness in 2020-2024

Year	Target of Entertainment Tax (Rp)	Entertainment Tax Realization (Rp)	Presentation	Criteria
2020	Rp923,726,000.00	Rp931,753,734.00	99%	Effective
2021	Rp503,000,000.00	Rp543,288,719.00	93%	Effective
2022	Rp2,585,000,000.00	Rp2,608,638,535.00	99%	Effective
2023	Rp3,000,000,000.00	Rp3,682,308,753.00	81%	Quite Effective
2024	Rp3,800,000,000.00	Rp4,209,852,996.00	90%	Effective
Average			93%	Effective

Another factor contributing to suboptimal entertainment tax revenue is the small portion of entertainment tax revenue that remains untapped. This could be due to some taxpayers not registering their businesses. This factor is reinforced by the following statement from Mr. Nanang "An example of an untapped entertainment tax is the rise of new entertainment venues and new entertainment businesses that haven't registered their businesses. So, we at the BPPKAD are trying to identify new opportunities for entertainment businesses to collect entertainment tax."

The interview results above show that entertainment tax revenue is relatively low compared to other regional tax sectors. Several obstacles have emerged, such as a decline in realized entertainment tax revenue and the fact that some entertainment businesses have not yet registered their businesses. These obstacles can impact entertainment tax revenue, reducing revenue collection to a minimum.

As presented in Table 6, the contribution of hotel tax to PAD in Kediri from 2020 to 2024 was considered very low. The average hotel tax contribution rate was 1.34%. The hotel tax contribution to PAD in Kediri from 2020 to 2024 fluctuated. The contribution rate of hotel tax reached 1.16% in 2020. Nevertheless, in 2021, it experienced a significant decline to 0.86%, indicating a reduction of 0.30% from the previous year. Entering 2022, there was a significant spike, with the hotel tax contribution rate increasing to 1.63%, a 0.77% increase from 2021. In 2023, the contribution decreased again by 0.11% compared to the previous year's contribution rate of 1.52%. In 2024, the hotel tax contribution decreased again, having a percentage of 1.51%. Despite a decline, hotel tax revenue in 2024 exceeded the set target and demonstrated potential that could still be explored.

Table 6. Hotel tax revenue contribution in 2020-2024

Year	Hotel Tax Realization (Rp)	PAD Realization (Rp)	Contribution on PAD	Criteria
2020	Rp3,054,873,523.00	Rp262,886,289,227.78	1.16%	Very low
2021	Rp3,790,573,201.00	Rp439,896,279,120.18	0.86%	Very low
2022	Rp5,200,883,034.00	Rp319,295,604,320.24	1.63%	Very low
2023	Rp5,337,770,760.00	Rp351,169,614,811.84	1.52%	Very low
2024	Rp5,876,121,575.00	Rp389,833,521,688.27	1.51%	Very low



A decline in contributions occurred during the COVID-19 pandemic from 2020 to 2021, affecting the regional tax sector. Contributions increased post-COVID-19, from 2022 to 2024, due to improved revenue targets and improved regional tax realization. Overall, the hotel tax contribution rate in Kediri is very low, considering the numerous significant sources of PAD. Hotel tax constitutes an important component of PAD. Therefore, the implementation of more effective strategies is necessary to increase its contribution and strengthen Kediri's PAD.

Table 7. Restaurant tax revenue contribution in 2020-2024

Year	Restaurant Tax Realization (Rp)	PAD Realization (Rp)	Contribution on PAD
2020	Rp15,738,419,535.00	Rp262,886,289,227.78	5.99%
2021	Rp20,578,651,055.66	Rp439,896,279,120.18	4.68%
2022	Rp24,939,366,273.00	Rp319,295,604,320.24	7.81%
2023	Rp30,836,926,154.00	Rp351,169,614,811.84	8.78%
2024	Rp35,558,808,473.00	Rp389,833,521,688.27	9.12%

As presented in Table 7, the contribution of restaurant tax to PAD in Kediri from 2020 to 2024 is considered very low. The average restaurant tax contribution rate is 6.81%. The contribution of restaurant tax to PAD in Kediri from 2020 to 2023 fluctuated. The restaurant tax contribution rate in 2020 was 5.99%. In 2021, the percentage rate experienced a decrease of 1.31%, resulting in a percentage rate of 4.68%. The restaurant tax contribution rate from 2022 to 2023 continued to grow. The contribution rate in 2022 was 7.81%, an increase of 3.31% from the previous year. The peak contribution rate was in 2023, with a contribution rate of 8.78% compared to previous years. The decline in contribution rates observed in 2020 and 2021 can be attributed to the impact of the COVID-19 pandemic. Conversely, in the post-pandemic years of 2023 and 2024, the percentage contribution to PAD showed a noticeable increase. The restaurant tax contribution rate is considered very low due to the many other sources of regional original revenue that are larger. Restaurant tax is one of the regional tax revenue sectors.

Table 8. Entertainment tax revenue contribution in 2020-2024

Year	Entertainment Tax Realization	PAD Realization	Contribution on PAD	Criteria
2020	Rp931,753,734.00	Rp262,886,289,227.78	0.35%	Ineffective
2021	Rp543,288,719.00	Rp439,896,279,120.18	0.12%	Ineffective
2022	Rp2,608,638,535.00	Rp319,295,604,320.24	0.82%	Ineffective
2023	Rp3,682,308,753.00	Rp351,169,614,811.84	1.05%	Ineffective
2024	Rp4,209,852,996.00	Rp389,833,521,688.27	1.08%	Ineffective

As presented in Table 8, the contribution of entertainment tax to PAD in Kediri from 2020 to 2024 was considered very low. The average entertainment tax rate was 0.68%. The contribution of entertainment tax to PAD in Kediri from 2020 to 2024 shows quite significant fluctuations. In 2020, the entertainment tax contribution rate was recorded at 0.35%, but in 2021 it experienced a drastic decrease of 0.12%. This decrease can be understood as a direct impact of COVID-19, which caused the closure of various entertainment venues and restrictions on social activities. With the reduction in the

number of visitors and income from the entertainment sector, this has an impact on the entertainment tax contribution. In 2022, the COVID-19 pandemic situation began to improve, with the contribution rate increasing to 0.82%, with the total entertainment tax contribution percentage of 0.82%. In 2023, the contribution amount increased by 0.23% to 1.05%. The peak contribution is estimated to occur in 2024, reaching 1.08%, indicating continued positive results. The improvement in entertainment tax contributions in the post-COVID-19 period can be attributed to several factors. First, the easing of social restrictions and the reopening of entertainment venues have revived public interest in entertainment activities. Second, the entertainment industry has undergone adaptation and innovation. The amount of entertainment tax contributions is still relatively low compared to larger sources of PAD, but the entertainment tax sector has great potential for development. It is important for local governments to have an effective strategy that can increase entertainment tax contributions so that the amount of entertainment tax can have a significant contribution to PAD.

Previous studies have examined the effectiveness and contribution of regional taxes to PAD. The findings of Rizki (2021) indicate that the average effectiveness level of regional tax revenue over a six-year period was categorized as very effective. However, the average contribution of regional tax revenue to PAD remained very low due to limited revenue sources. Similarly, research conducted by Mbailo and Basri (2022) found that during 2018–2020 the contribution of hotel and restaurant taxes to regional revenue in Kendari was relatively good, although the effectiveness of these taxes between 2018 and 2022 varied from very effective to ineffective. In line with these findings, Witasari (2021) reported that the effectiveness of hotel and restaurant tax revenues met the criteria of being very effective, while their contribution to PAD during 2016–2020 remained relatively low in Jombang Regency. Furthermore, Marta (2022) concluded that entertainment, restaurant, and hotel taxes did not fully support the increase in PAD, particularly in 2020 when contributions declined due to the COVID-19 pandemic, thereby negatively affecting PAD. Overall, the study by Dewi (2024) shows that the average effectiveness of restaurant and hotel taxes was categorized as fairly effective, while entertainment taxes were less effective. Nevertheless, the contribution of restaurant, entertainment, and hotel taxes to PAD during 2018–2022 was still classified as very low in Majalengka Regency.

### **COVID-19 Pandemic Period**

Based on the analysis, a comparison of revenue growth from hotel, restaurant, and entertainment taxes during the COVID-19 pandemic shows a significant decline. Although many hotels had to temporarily close, the effectiveness of hotel taxes during the COVID-19 pandemic was good. This indicates that tax collection is still being carried out effectively. In the restaurant tax sector, while the tax revenues showed relatively good performance in the first year of the pandemic, they had a very high level of effectiveness. However, they declined in the following year, reflecting the impact of social restrictions and restaurant closures, which reduced restaurant revenue and business activity. The entertainment sector experienced a more significant decline, with strict restrictions forcing many entertainment venues to close, resulting in a decline in entertainment tax revenue. Although still relatively effective, the impact of the COVID-19 pandemic was felt significantly in the entertainment sector.

Hotel tax revenues decreased during the COVID-19 pandemic compared with the previous year, largely as a result of declining hotel occupancy rates caused by government-imposed restrictions. Hotel tax revenue growth was recorded as less than the 36.89% decrease in revenue realization in 2020 compared to 2019. Meanwhile, restaurant tax revenues also experienced a decline of around 35.73%

during the pandemic. This was due to the adaptation of restaurant businesses to take-out and online delivery services, which helped maintain some revenue. Entertainment tax was the most severely impacted tax type during the pandemic, with a decline in entertainment tax revenue growth reaching 66.69% because most entertainment venues such as cinemas, karaoke bars, children's play centers, and other entertainment venues were required to close for an extended period.

### **Post-COVID-19 Pandemic**

In the post-COVID-19 pandemic, hotel, restaurant, and entertainment taxes have begun to show signs of recovery, albeit with varying dynamics. The hotel tax sector has seen a decline in effectiveness, reflecting the challenges faced in recovery. This decline was influenced by declining hotel occupancy rates due to restrictions on public activity during the COVID-19 pandemic. In the post-pandemic period, there was an increase in the effectiveness of hotel tax revenue, indicating a recovery in economic activity and the ability of local governments to adjust their regional tax management strategies, resulting in improved hotel tax revenue performance compared to the previous period. The restaurant tax sector showed a more stable recovery compared to the other two sectors, although experiencing fluctuations. The effectiveness of restaurant taxes increased throughout the year, driven by positive adaptation by restaurant businesses, leading to an increase in restaurant taxes. On the other hand, the entertainment sector keeps facing challenges in the post-pandemic period, although the increase in effectiveness has not yet fully stabilized. However, with the easing of social restrictions and the abundance of entertainment, there is hope for better growth in the entertainment tax sector. The COVID-19 pandemic, which has been ongoing since 2020, has significantly impacted hotel, restaurant, and entertainment tax revenue. Large-scale social restrictions and reduced public mobility caused a drastic decline in economic activity in these sectors.

Entering the post-COVID-19 pandemic period, marked by the easing of restrictions on community activities and the reopening of various economic sectors, revenue from all three types of taxes showed growth. The recovery of hotel tax, restaurant tax, and entertainment tax revenues occurred gradually, with growth. The recovery of hotel tax revenues occurred gradually, with realized revenues showing increasing figures each year. However, the rate of hotel tax recovery fully improved, reaching the realization target set during the pandemic. In the restaurant tax sector, recovery occurred more rapidly than in the hotel tax and entertainment tax sectors. Restaurant tax revenue growth in the post-pandemic period increased significantly each year. This was driven by increased public consumption outside the home and the rise of new culinary delights following the easing of restrictions outside the home. Conversely, entertainment tax experienced a slower and fluctuating recovery. Despite the increase in revenue in the post-pandemic period, the average realized entertainment tax revenue was relatively smaller than the other two tax sectors. This was due to restrictions on visitor capacity and a shift in people's entertainment patterns, which began to shift to digital media.

Based on the analysis of revenue differences between the three types of taxes between the pandemic and post-pandemic periods, significant differences were evident in the amount of revenue realized. Restaurant tax showed the fastest recovery, followed by hotel tax, while entertainment tax experienced the slowest recovery. Although hotels, restaurants, and entertainment taxes have fluctuated, they have the potential to grow and contribute to Kediri's PAD. Appropriate support and strategies from the local government are crucial to increasing local tax contributions.

## CONCLUSION

The results of the analysis and discussion on the effectiveness and contribution of hotel, restaurant, and entertainment taxes in Kediri during the COVID-19 pandemic (2020–2021) and the post-pandemic period (2022–2024) indicate that hotel and restaurant taxes show a very high level of effectiveness. Specifically, hotel tax effectiveness reached 115% in 2020 and 2021, while restaurant tax achieved its highest effectiveness level of 120% in 2020. Despite a decrease in 2022 and 2023, to 101% and 95% for hotel tax, and 109% in 2021 and 110% in 2023 for restaurant tax, the effectiveness of entertainment tax experienced greater fluctuations, with a decrease to 93% in 2021 and an increase in 2022 to 99%, although there was another decrease in 2023 to 81%, in 2024 there was a significant recovery to 90%. Not only in the entertainment sector, but the increase in effectiveness also occurred in the hotel and restaurant sectors to 101% for the hotel sector and 111% for the restaurant sector.

The contributions of hotel and restaurant taxes remain relatively low, with average contribution rates of 1.34% and 6.81%, respectively, while entertainment tax contributes only 0.68%, indicating a very marginal share. The COVID-19 pandemic had a substantial impact on tax revenues across all sectors, particularly in 2020 and 2021. However, recovery trends began to appear in 2022 and 2023, reaching their highest level in 2024. In order to increase tax contributions from these three sectors, local governments need to implement more effective strategies, including enhancing taxpayer awareness and compliance, as well as intensifying the supervision of monthly business turnover reporting. In general, despite variations in the effectiveness and contribution of hotel, restaurant, and entertainment taxes in Kediri, the region has demonstrated resilience and adaptability in addressing existing challenges, especially in supporting the post-COVID-19 economic recovery.

Based on the results obtained, the BPPKAD of Kediri are expected to conduct regular data collection on the number of taxpayers each year to identify new potential for increasing regional tax revenue. Increase tax outreach and education to business actors by conducting outreach to explain the importance of regional taxes. Use social media and digital platforms to reach new businesses and Micro, Small, Medium Enterprises (MSMEs). Increase taxpayer compliance through the implementation of fiscal incentive schemes. These initiatives may include providing awards or other forms of recognition to taxpayers who consistently report and pay regional taxes in a timely manner. Moreover, implementing incentive schemes, such as tax relief or reward programs for compliant taxpayers in the post-COVID-19 period, could serve as an effective strategy to enhance tax awareness and compliance. This, in turn, may lead to increased regional tax revenues and a more optimal contribution to PAD.

## REFERENCES

- Dewi, M. (2024). Analisis efektivitas dan kontribusi pajak restoran, pajak hiburan, dan pajak hotel terhadap pendapatan asli daerah Kota Bekasi tahun 2018–2022. <https://prosiding.pnj.ac.id/index.php/SNAM/article/view/3022>
- Erdiani, E., Sari, S. N., & Burhan, I. (2023). Analisis efektivitas dan kontribusi pajak hotel terhadap pajak daerah tingkat kabupaten/kota di masa pandemi COVID-19 di Kabupaten Maros. *Jurnal Pabean*, 5(1), 79–90. <https://doi.org/10.61141/pabean.v5i1.363>  
[https://www.researchgate.net/publication/373356599 Analisis Efektivitas Dan Kontribusi Pajak Hotel Terhadap Pajak Daerah Tingkat KabupatenKota Di Masa Pandemi COVID-19 Kabupaten Maros](https://www.researchgate.net/publication/373356599_Analisis_Efektivitas_Dan_Kontribusi_Pajak_Hotel_Terhadap_Pajak_Daerah_Tingkat_KabupatenKota_Di_Masa_Pandemi_COVID-19_Kabupaten_Maros)
- Halim, A. (2002). *Akuntansi Keuangan Daerah*. Salemba Empat. <https://books.google.co.id/books?id=53xTNgAACAAJ>

- Halim, A. (2004). *Akuntansi Keuangan Daerah (Edisi Revisi)*. Salemba Empat. <https://perpustakaan.binadarma.ac.id/opac/detail-opac?id=12002>
- Kementerian Dalam Negeri. (1996). Pedoman Penilaian Keuangan dan Kinerja Daerah (No. 690.900.327). Kementerian Dalam Negeri.
- Leonardo, U. W., & Wahyudi, D. A. (2020). Analisis efektivitas dan kontribusi penerimaan pajak hotel, pajak restoran, pajak hiburan, dan pajak parkir terhadap pendapatan asli daerah Kota Malang pada tahun 2017–2020. *Konferensi Inovasi Ekonomi dan Bisnis*, 19(11), 3–16. <https://jurnal.widyagama.ac.id/index.php/cebi/article/view/50>
- Lovianna, L., & Rahmi, N. (2022). Analisis efektivitas dan kontribusi pajak daerah sebagai sumber pendapatan asli daerah (Studi pada BAPENDA DKI Jakarta 2016–2020). *Jurnal Pajak Vokasi (JUPASI)*, 3(2), 109–117. [https://www.researchgate.net/publication/367691346 Analisis Efektivitas Dan Kontribusi Pajak Daerah](https://www.researchgate.net/publication/367691346_Analisis_Efektivitas_Dan_Kontribusi_Pajak_Daerah)
- Mahardhika Putri, R. (2021). Analisis efektivitas dan kontribusi penerimaan pajak reklame, pajak hiburan, pajak hotel, serta pajak mineral non-logam dan batu terhadap peningkatan pendapatan asli daerah di Ponorogo periode 2014–2019 (*Disertasi doctoral, Universitas Muhammadiyah Ponorogo*). <https://eprints.umpo.ac.id/id/eprint/6645>
- Mahmudi. (2019). Analisis laporan keuangan pemerintah daerah (edisi ke-4). UPP STIM YKPN. <https://inlislite.ipdn.ac.id/opac/detail-opac?id=3044>
- Mardiasmo. (2018). Akuntansi sektor publik. Andi.
- Mbailo, T. L., & Basri, A. M. (2022). Analisis kontribusi dan efektivitas pajak hotel dan restoran terhadap peningkatan pendapatan daerah (Studi kasus di Kantor Pendapatan Daerah Kota Kendari). *Accounting: Jurnal Pendidikan Akuntansi*, 2(3), 117–125. [https://www.researchgate.net/publication/364286382 Analisis Kontribusi dan Efektivitas Pajak Hotel dan Pajak Restoran terhadap Peningkatan Pendapatan Asli Daerah Studi Kasus Pada Dinas Pendapatan kota Kendari](https://www.researchgate.net/publication/364286382_Analisis_Kontribusi_dan_Efektivitas_Pajak_Hotel_dan_Pajak_Restoran_terhadap_Peningkatan_Pendapatan_Aslil_Daerah_Studi_Kasus_Pada_Dinas_Pendapatan_kota_Kendari)
- Mulyani, H. S., Dasuki, T. M. S., & Amnah, N. (2022). Analisis pendapatan asli daerah Kabupaten Majalengka berdasarkan pajak hiburan, pajak restoran, dan pajak hotel. *J-AKSI: Jurnal Akuntansi dan Sistem Informasi*, 3(1), 241–258. <https://doi.org/10.31949/j-aksi.v3i1.2139>
- Panawan, A. R., Kitta, S., & Saripuddin, D. (2023). Analisis efektivitas, efisiensi, dan kontribusi penerimaan pajak daerah terhadap pendapatan asli daerah Kota Makassar. *Ezenza Journal*, 2(2), 141–153. <https://e-jurnal.nobel.ac.id/index.php/ej/article/view/3679>
- Pemerintah Kota Kendari. (2010). Peraturan Daerah Kota Kendari Nomor 6 Tahun 2010 tentang Pajak Daerah.
- Pemerintah Kota Kendari. (2009). Peraturan Daerah Kota Kendari Nomor 20 Tahun 2009 tentang Pajak Restoran.
- Pratiwi, E. H. (2020). Analisis efektivitas dan kontribusi pajak hotel, pajak restoran, pajak reklame, dan pajak parkir pada pendapatan asli daerah Kota Tangerang pada tahun 2010–2014 (Skripsi). <https://repository.uinjkt.ac.id/dspace/bitstream/123456789/35662/1/ESTHERINI%20HERATITY%20PRATIWI-FEB.pdf>
- Republic of Indonesia. (2009). Undang-Undang Nomor 28 Tahun 1009 tentang Pajak Daerah dan Retribusi Daerah.
- Siahaan, M. P. (2016). *Pajak Daerah dan Retribusi Daerah: Berdasarkan Undang-Undang Nomor 2 Tahun 2009 tentang Pajak Daerah dan Retribusi Daerah (Edisi Revisi)*. Raja Grafindo Persada.

- Sugiyono. (2017). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Alfabeta.
- Witasari, W. (2021). Analisis efektivitas dan kontribusi pajak hotel dan restoran pada pendapatan asli daerah Kabupaten Jombang (Disertasi doktoral, STIE PGRI Dewantara Jombang). <http://repository.itebisdewantara.ac.id/id/eprint/2651>