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# The Effect of The Implementation of E-Simpada System on Restaurant Tax Revenue in Heram District for The Period 2019–2025

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**ABSTRACT**

This study analyzes the effect of perceived ease of use and perceived usefulness of the e-SIMPADA system, together with taxpayer compliance, on restaurant tax revenue in Heram District, Jayapura City, following the digitalization of regional tax administration initiated in 2019. A quantitative approach was employed with a population of 97 registered restaurant taxpayers and a sample of 40 respondents selected through proportionate cluster sampling combined with purposive sampling. Primary data were collected via a five-point Likert questionnaire and analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). The results show that perceived ease of use has no significant partial effect on restaurant tax revenue (T = 0.350; P = 0.727), perceived usefulness has a positive and significant effect (T = 3.261; P = 0.001), while taxpayer compliance shows a positive but statistically non-significant relationship (T = 1.628; P = 0.103). Simultaneously, the three variables explain 66.5% of the variance in restaurant tax revenue ($R^2$ = 0.665). These findings indicate that the success of regional tax digitalization depends more on the tangible usefulness perceived by taxpayers than on the mere technical ease of using the system, suggesting that optimization of e-SIMPADA should focus on strengthening perceived value, refining service features, and providing taxpayer assistance

**Keywords:** E-SIMPADA; Perceived Ease of Use; Perceived Usefulness; Taxpayer Compliance; Restaurant Tax Revenue

## INTRODUCTION

The implementation of regional autonomy requires local governments to possess sufficient fiscal independence to finance public administration and development. One key indicator of this independence is a region's capacity to manage and increase its Locally Generated Revenue (Pendapatan Asli Daerah/PAD), which reflects fiscal capacity derived from local economic potential (Halim, 2016; Mahmudi, 2019). Regional taxes constitute the largest component of PAD, and restaurant tax plays a strategic role in urban areas with a growing food-and-beverage service sector. Since the enactment of Law Number 1 of 2022 on Fiscal Relations between the Central and Regional Governments, the legal nomenclature of restaurant tax was changed to the Tax on Certain Goods and Services (PBJT) on Food and Beverages, although the term "restaurant tax" remains common in day-to-day administrative practice.

In Jayapura City, the electronic Regional Tax Management Information System (e-SIMPADA) was launched and began to be implemented in 2019 as part of the modernization of regional tax administration. In the year of its launch, Jayapura's PAD realization reached IDR 210.0 billion, or 104.7% of the IDR 200.5 billion target, with restaurant tax realized at IDR 48.0 billion (111.9% of the IDR 42.8 billion target), contributing approximately 22.8% of that year's total PAD realization. Prior to the system's implementation, PAD management was still dominated by manual recording and door-to-door ("jemput bola") collection, which limited daily monitoring and delayed data updates. During 2022–2023, Jayapura's PAD continued to show a positive trend even though management was not yet fully digital, while in 2025, PAD realization reached approximately IDR 299.4 billion (103.2% of the IDR 290.2 billion target) after e-SIMPADA implementation became more optimal.

This digitalization of regional tax administration aligns with national policy driven by Law Number 1 of 2022 and Government Regulation Number 35 of 2023 on General Provisions for Regional Taxes and Levies, meaning that systems such as e-SIMPADA are not merely local policy but part of a nationwide reform of regional tax administration. Prior studies on electronic regional tax systems in other Indonesian cities generally report positive impacts on administrative efficiency, transparency, and taxpayer compliance (Herlina & Wibowo, 2020; Putri, 2022; Hamdi, 2021). However, the success of an information system is determined not only by the existence of the technology itself, but also by users' perceptions of its ease of use (perceived ease of use) and perceived usefulness, as explained by the Technology Acceptance Model (Davis, 1989).

Based on 2025 e-SIMPADA data, Jayapura City has 413 registered roadside eateries (warung makan), 116 traditional eateries (rumah makan), 39 restaurants, 95 cafes, and 2 canteens registered as taxpayers. Heram District is the focus of this study, with 97 active restaurant taxpayers consisting of 74 roadside eateries, 11 traditional eateries, 5 restaurants, and 7 cafes. Although e-SIMPADA has been implemented since 2019, the level of system utilization among taxpayers still varies, so the perceived ease of use and usefulness may influence administrative compliance and, ultimately, restaurant tax revenue. This empirical gap motivates the need for a study that specifically tests the effect of ease of use, usefulness, and taxpayer compliance on restaurant tax revenue in Heram District.

Based on the above, this study is formulated to answer four questions: (1) how does the ease of use of the e-SIMPADA system affect restaurant tax revenue; (2) how does the usefulness of the e-SIMPADA system affect restaurant tax revenue; (3) how does taxpayer compliance affect restaurant tax revenue; and (4) how do these three variables simultaneously affect restaurant tax revenue in Heram District. This study is expected to

provide practical contributions for the Jayapura City Regional Revenue Agency in evaluating the effectiveness of e-SIMPADA, as well as an academic contribution through the empirical testing of Technology Acceptance Model constructs in the context of regional tax administration in a region with distinctive geographic and digital-infrastructure characteristics, namely Papua.

## LITERATURE REVIEW

### Regional Finance and Locally Generated Revenue

Regional finance comprises all rights and obligations of a region that can be valued in monetary terms, as affirmed in Law Number 23 of 2014 on Regional Government. Halim (2016) defines regional finance as the entirety of financial resources owned and managed by local governments to finance public administration, public services, and development, while Mahmudi (2019) emphasizes the systemic and governance aspects encompassing planning, budgeting, implementation, reporting, and accountability. Conceptually, regional finance is closely related to fiscal decentralization: the higher a region's fiscal capacity, the higher its fiscal independence (Mardiasmo, 2018). Locally Generated Revenue (PAD), whose components are regulated under Law Number 1 of 2022, serves as the primary instrument for measuring the success of this fiscal decentralization, with regional taxes being the most dominant and sustainable source because they are directly tied to community economic activity.

### Regional Tax and Restaurant Tax (PBJT)

Regional tax is a mandatory contribution to the region that is coercive in nature based on law, provides no direct compensation, and is used for regional purposes (Siahaan, 2016; Mardiasmo, 2019). Restaurant tax, which since Law Number 1 of 2022 has legally become part of the Tax on Certain Goods and Services (PBJT) on Food and Beverages, is levied on the sale of food and/or beverages consumed on-site or taken away (Rahayu, 2019). Restaurant tax revenue reflects the effectiveness of regional tax management, both in terms of the economic potential of the food-service sector and the quality of collection administration, including the extent to which the information system used can support accurate reporting, payment, and monitoring.

### The e-SIMPADA System and the Technology Acceptance Model

The e-SIMPADA system is an electronic information system used by local governments to manage taxpayer registration, reporting, payment, and monitoring of regional tax obligations online, consistent with the concept of e-government as the use of information technology to improve the efficiency, transparency, and quality of public services (Indrajit, 2016; Heeks, 2006). Jogiyanto (2017) explains that the success of a management information system is determined not solely by the existence of the technology, but also by users' perceptions of it. The Technology Acceptance Model (TAM) developed by Davis (1989) serves as the primary theoretical framework of this study, comprising two core constructs: perceived ease of use, defined as the degree to which an individual believes that using a system would be free of effort; and perceived usefulness, defined as the degree to which an individual believes that using a system would enhance their performance. Within the TAM framework, both perceptions influence attitudes and continued-use intentions, which, in the context of regional tax administration, have implications for the accuracy of taxpayer reporting and payment.

### Taxpayer Compliance

Taxpayer compliance is the behavior of fulfilling tax obligations in accordance with applicable regulations, encompassing the timeliness of reporting, accuracy of payment, and completeness of administrative documents. James and Alley (2002) argue that tax

compliance is influenced not only by monitoring and sanctions but also by trust in the administrative system used, while Kirchler (2007) adds a psychological dimension in the form of voluntary compliance that grows from perceptions of fairness and procedural ease. In the context of regional tax digitalization, administrative compliance is likely to increase when taxpayers perceive the system as easy and useful; however, substantive compliance — such as reporting turnover according to actual conditions — still requires adequate awareness and oversight.

**Empirical Review**

Several prior studies reinforce the relevance of the TAM framework and tax compliance theory in the context of regional tax digitalization. Putri (2022) found a correlation of 0.85 between ease of use of an electronic regional tax system in Sleman Regency and compliance in submitting tax obligations, and reported that 78% of respondents felt more disciplined in reporting due to easier access. Suryani (2021), examining the hotel and restaurant sector in Manado City, found that perceived ease of use and perceived usefulness were strong predictors of compliance, although resistance from senior taxpayers and technological infrastructure constraints in several areas were identified. Herlina and Wibowo (2020), in a three-year longitudinal study in Bandung City, reported a 23% increase in PAD following the implementation of an online tax system, a 15% reduction in potential tax leakage, and a 30% efficiency gain in administrative costs. Hamdi (2021), studying restaurant operators in Makassar City, found that 85% of taxpayers experienced administrative ease following digitalization, with the clarity of information acting as a mediator between system ease of use and compliance. Pasorong (2024), who specifically examined the restaurant sector in Jayapura City, reported a coefficient of determination of 0.72 between taxpayer compliance and PAD growth, while also highlighting digital infrastructure challenges and variation in technology literacy characteristic of the Papua region. Taken together, these studies suggest that the success of electronic regional tax systems depends on infrastructure readiness, taxpayers' digital literacy, and the effectiveness of local government outreach.

**Conceptual Framework and Hypotheses**

Based on the theoretical and empirical review above, this study positions the ease of use of e-SIMPADA (X1), the usefulness of e-SIMPADA (X2), and taxpayer compliance (X3) as factors affecting restaurant tax revenue (Y) in Heram District, both partially and simultaneously. This relationship is formulated as a multiple linear regression model, $Y = b_1X_1 + b_2X_2 + b_3X_3 + e$ (adapted from Suryani, 2021), where $b_1$, $b_2$, $b_3$ are path coefficients and e is the error term. Table 1 summarizes the hypothesized direction of each path in the model.

**Table 1. Conceptual Model and Research Hypotheses**

| Hypothesis | Path | Hypothesized Direction |
|---|---|---|
| H1 | Ease of Use (X1) → Restaurant Tax Revenue (Y) | Positive |
| H2 | Usefulness (X2) → Restaurant Tax Revenue (Y) | Positive |
| H3 | Taxpayer Compliance (X3) → Restaurant Tax Revenue (Y) | Positive |
| H4 | X1, X2, X3 (simultaneous) → Restaurant Tax Revenue (Y) | Jointly significant |

*Source:* adapted by the author from the Technology Acceptance Model framework (Davis, 1989) and the regression model of Suryani (2021).

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## RESEARCH METHOD

### Design and Research Location

This study employs a quantitative approach with an explanatory design to test causal relationships among latent variables. The research location is Heram District, Jayapura City, with secondary data sourced from the Jayapura City Regional Revenue Agency (Bapenda).

### Data Types and Sources

This study combines primary and secondary data. Primary data were obtained through a questionnaire administered to restaurant taxpayers in Heram District to measure perceptions of ease of use, usefulness, compliance, and restaurant tax revenue. Secondary data were obtained from Bapenda Jayapura City in the form of the number of registered restaurant taxpayers and reports on the target and realization of tax revenue for the 2019–2025 period, used to strengthen the interpretation of results and provide contextual background on restaurant tax performance before and after e-SIMPADA optimization.

### Population and Sample

The study population comprises all registered and active restaurant taxpayers in Heram District according to Bapenda Jayapura City's e-SIMPADA data, totaling 97 taxpayers consisting of 74 roadside eateries, 11 traditional eateries, 5 restaurants, and 7 cafes (Table 2). The sample size was set at 40 respondents based on research efficiency considerations. Proportionate cluster sampling was used to allocate the sample proportionally across business-type groups, followed by purposive sampling to select respondents within each group based on the criteria of being registered in e-SIMPADA, having operated for more than one year, using e-SIMPADA for tax reporting, and being willing to participate as a respondent.

**Table 2. Population and Sample Distribution of Restaurant Taxpayers in Heram District**

| Business Type | Population | Sample |
|---|---|---|
| Roadside Eateries (Warung Makan) | 74 | 30 |
| Traditional Eateries (Rumah Makan) | 11 | 5 |
| Restaurants | 5 | 2 |
| Cafes | 7 | 3 |
| Canteens | 0 | 0 |
| Total | 97 | 40 |

*Source: e-SIMPADA, Bapenda Jayapura City (2025); processed by the author (2026).*

### Data Collection Technique

Data were collected through two techniques. First, a closed-ended five-point Likert-scale questionnaire (1 = strongly disagree to 5 = strongly agree) measuring four variables: ease of use of e-SIMPADA (X1, six indicators), usefulness of e-SIMPADA (X2, six indicators), taxpayer compliance (X3, six indicators), and restaurant tax revenue (Y, four indicators). Second, documentation in the form of secondary data from Bapenda Jayapura City, used to enrich the descriptive analysis of the research object's conditions.

### Data Analysis Technique

Data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) due to its suitability for testing models with multiple latent variables and relatively small sample sizes (Ghozali, 2021). The analysis comprised: (1) descriptive analysis to

describe the distribution of responses and mean values for each variable; (2) measurement model (outer model) evaluation through convergent validity testing (outer loadings > 0.70 and Average Variance Extracted/AVE > 0.50), discriminant validity (cross-loadings), and reliability (Cronbach's Alpha and Composite Reliability > 0.70); (3) structural model (inner model) evaluation through multicollinearity testing (Variance Inflation Factor/VIF < 5), the coefficient of determination (R-Square), effect size (f-Square), and predictive relevance (Q-Square); and (4) hypothesis testing through a bootstrapping procedure, with significance criteria of T-statistics > 1.96 and P-values < 0.05 at a 95% confidence level

## RESULTS

### Overview of the Research Object

Heram District, formed from the division of Abepura District under Regional Regulation Number 8 of 2006, covers an area of 63.20 km² and consists of Hedam, Yabansai, and Waena sub-districts, along with Yoka and Waena villages. The growth of residential, educational, and office areas in this district has driven the development of small-to-medium culinary businesses, with roadside eateries being the most numerically dominant business type. Overall, Jayapura City's PAD performance during 2019–2025 shows a relatively stable trend and exceeds its target in most years (Table 3), with the highest achievement in 2022 (118.5% of target), coinciding with the post-pandemic economic recovery period and the strengthening of digital system implementation.

**Table 3. Target and Realization of Jayapura City's Locally Generated Revenue, 2019–2025**

| Year | PAD Target (IDR Billion) | PAD Realization (IDR Billion) | Achievement (%) |
|---|---|---|---|
| 2019 | 200.5 | 210.0 | 104.7 |
| 2020 | 130.0 | 150.8 | 116.0 |
| 2021 | 215.0 | 229.7 | 106.8 |
| 2022 | 250.5 | 297.1 | 118.5 |
| 2023 | 260.6 | 263.9 | 101.2 |
| 2024 | 267.2 | 269.6 | 100.9 |
| 2025 | 290.2 | 299.4 | 103.1 |

*Source: Jayapura City Regional Revenue Agency (2023, 2025).*

Since its implementation in 2019, e-SIMPADA has provided business-registration features, a fiscal menu for checking monthly tax obligations based on the Regional Taxpayer Identification Number (NPWRD), and a business-data update facility, which together function as both a recording instrument and an oversight mechanism for regional tax revenue.

### Descriptive Analysis of Research Variables

The descriptive analysis results (Table 4) show that all research variables obtained mean scores in the good-to-high category. The ease of use variable (X1) obtained a mean of 3.74 (categorized as easy), usefulness (X2) obtained a mean of 4.03 (categorized as useful), compliance (X3) obtained a mean of 4.02 (categorized as compliant), and restaurant tax revenue (Y) obtained a mean of 4.07 (categorized as high). Overall, respondents perceived the e-SIMPADA system as already providing positive ease of use and usefulness, accompanied by relatively high compliance and perceived tax revenue.

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**Descriptive Analysis Results for Research Variables**

| Variable | Mean | Category |
|---|---|---|
| X1 – Ease of Use | 3.74 | Easy |
| X2 – Usefulness | 4.03 | Useful |
| X3 – Compliance | 4.02 | Compliant |
| Y – Restaurant Tax Revenue | 4.07 | High |

*Source: primary data processed by the author (2026).*

**Measurement Model Evaluation (Outer Model)**

Convergent validity testing shows that all indicators have outer loading values above the 0.70 threshold (Table 5), with the highest values found in indicators X3.6 (0.890) and Y1.4 (0.881). The Average Variance Extracted (AVE) values for all constructs also exceed 0.50 (Table 6), confirming that the indicators within each latent variable converge to measure the intended construct. Further cross-loading testing shows that each indicator has its highest loading on its own construct relative to other constructs, satisfying the model's discriminant validity.

**Table 5. Indicator Outer Loadings**

| Indicators | Latent Variable | Outer Loading |
|---|---|---|
| X1.1, X1.3, X1.6 | Ease of Use (X1) | 0.846 / 0.844 / 0.851 |
| X2.1, X2.2, X2.3, X2.5, X2.6 | Usefulness (X2) | 0.829 / 0.786 / 0.792 / 0.742 / 0.772 |
| X3.1, X3.2, X3.3, X3.6 | Compliance (X3) | 0.730 / 0.786 / 0.802 / 0.890 |
| Y1.1, Y1.3, Y1.4 | Restaurant Tax Revenue (Y) | 0.858 / 0.846 / 0.881 |

*Source: PLS-SEM output, data processed by the author (2026).*

**Table 6. Average Variance Extracted (AVE), Cronbach's Alpha, and Composite Reliability**

| Variable | AVE | Cronbach's Alpha | rho_a | rho_c |
|---|---|---|---|---|
| X1 – Ease of Use | 0.718 | 0.804 | 0.807 | 0.884 |
| X2 – Usefulness | 0.616 | 0.844 | 0.849 | 0.889 |
| X3 – Compliance | 0.647 | 0.817 | 0.829 | 0.879 |
| Y – Restaurant Tax Revenue | 0.743 | 0.827 | 0.830 | 0.896 |

*Source: PLS-SEM output, data processed by the author (2026).*

All Cronbach's Alpha and Composite Reliability (rho_a and rho_c) values exceed 0.70, indicating that all instruments are reliable and suitable for use in the structural model evaluation stage.

**Structural Model Evaluation (Inner Model)**

Variance Inflation Factor (VIF) testing shows no serious multicollinearity, with the highest value on the usefulness path (3.914) and the lowest on the ease-of-use path (2.495), both below the threshold of 5 (Table 7). The R-Square value of 0.665 indicates that ease of use, usefulness, and compliance simultaneously explain 66.5% of the variance in restaurant tax revenue, while the remaining 33.5% is explained by variables outside the model, such as the number of active restaurants, transaction volume, economic

conditions, and the intensity of oversight. The Q-Square value of 0.613 indicates that the model has good predictive relevance.

**Table 7. VIF, R-Square, f-Square, and Q-Square Test Results**

| Path / Variable | VIF | f-Square |
|---|---|---|
| Ease of Use (X1) → Y | 2.495 | 0.004 |
| Usefulness (X2) → Y | 3.914 | 0.291 |
| Compliance (X3) → Y | 2.964 | 0.078 |

R-Square (Y) = 0.665 Q²predict (Y) = 0.613
*Source: PLS-SEM output, data processed by the author (2026).*

The f-Square values confirm that usefulness (X2) has a medium-sized effect (0.291) and is the most dominant predictor, compliance (X3) has a small effect (0.078), while ease of use (X1) has a very small effect (0.004) on restaurant tax revenue. This pattern is consistent with the path-coefficient results in Table 8, which show a negative direction for the ease-of-use path and a positive direction for both the usefulness and compliance paths.

**Table 8. Path Coefficients and Bootstrapping Results**

| Path | Path Coefficient | T-Statistics | P-Values | Result |
|---|---|---|---|---|
| Ease of Use (X1) → Y | -0.055 | 0.350 | 0.727 | Not significant |
| Usefulness (X2) → Y | 0.617 | 3.261 | 0.001 | Significant |
| Compliance (X3) → Y | 0.278 | 1.628 | 0.103 | Not significant |

*Source: PLS-SEM bootstrapping output, data processed by the author (2026). Significance criteria: T-Statistics > 1.96 and P-Values < 0.05.*

## DISCUSSION

Effect of Ease of Use on Restaurant Tax Revenue (H1)
The bootstrapping results show a path coefficient of -0.055 for the effect of ease of use on restaurant tax revenue, with a T-statistic of 0.350 (P = 0.727); thus, H1 is rejected. The negative and non-significant coefficient indicates that the technical ease of accessing and operating e-SIMPADA is not directly followed by an increase in tax revenue. This finding supports the argument that system ease of use relates more to operational aspects such as access and feature navigation and does not necessarily translate into higher tax revenue unless accompanied by adequate awareness, accurate turnover reporting, and oversight (compare with Suryani, 2021, who instead found ease of use to be a significant predictor of compliance, albeit in a different sector and regional context).

**Effect of Usefulness on Restaurant Tax Revenue (H2)**
The usefulness variable obtained a path coefficient of 0.617 with a T-statistic of 3.261 (P = 0.001); thus, H2 is accepted. The usefulness of e-SIMPADA in the form of time efficiency, faster service, reduced recording errors, and clearer tax information proves to be the primary driver of restaurant tax revenue, with an f-Square value of 0.291, the largest contribution among the three predictors. This result is consistent with Herlina and Wibowo (2020), who reported administrative efficiency gains and reduced tax leakage following digitalization, and with Suryani (2021), who found perceived usefulness to be a strong predictor of taxpayer compliance. This finding confirms that the success of

regional tax digital transformation is determined more by the perceived value to taxpayers than by the mere availability of the system.

**Effect of Taxpayer Compliance on Restaurant Tax Revenue (H3)**
Taxpayer compliance obtained a path coefficient of 0.278 with a T-statistic of 1.628 (P = 0.103); thus, H3 is rejected even though the relationship is positive in direction. This result indicates that the compliance shown by taxpayers in the study sample tends to remain administrative in nature such as reporting and using the system but does not yet fully reflect substantive compliance in reporting turnover according to actual business conditions. Restaurant tax revenue is also influenced by factors beyond individual compliance, such as the number of active restaurants, transaction volume, local economic conditions, and the intensity of oversight and sanction enforcement by the local government. This finding differs from Pasorong (2024), who reported a strong relationship between compliance and PAD growth in Jayapura, a discrepancy that may stem from differences in the unit of analysis (the city as a whole versus a single district) and sample size.

**Simultaneous Effect of Ease of Use, Usefulness, and Compliance (H4)**
An R-Square value of 0.665 indicates that ease of use, usefulness, and compliance jointly explain 66.5% of the variance in restaurant tax revenue; thus, H4 is accepted. Although only usefulness is significant on a partial basis, all three variables remain conceptually relevant: ease of use supports smooth system usage, usefulness drives perceived value, and compliance supports the fulfillment of tax obligations. The dominance of usefulness in this model confirms that optimizing restaurant tax revenue in Heram District should primarily focus on strengthening the system's usefulness, without neglecting improvements in ease of access and the reinforcement of administrative compliance.

## CONCLUSION

Based on the PLS-SEM analysis of 40 restaurant-taxpayer respondents in Heram District, it can be concluded that: (1) the ease of use of e-SIMPADA has no positive and significant effect on restaurant tax revenue, so H1 is rejected; (2) the usefulness of e-SIMPADA has a positive and significant effect on restaurant tax revenue, so H2 is accepted; (3) taxpayer compliance shows a positive direction but has no significant effect on restaurant tax revenue, so H3 is rejected; and (4) ease of use, usefulness, and compliance simultaneously affect restaurant tax revenue with an explanatory power of 66.5% ($R^2 = 0.665$), so H4 is accepted. The usefulness of e-SIMPADA proves to be the dominant factor driving restaurant tax revenue in Heram District.

## LIMITATION
This study has several limitations, including a relatively small sample size (n = 40), a cross-sectional design that does not capture changes in taxpayer behavior over time, and a research scope limited to a single district, such that generalizing the findings to other administrative areas in Jayapura City should be done with caution.

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## DECLARATION OF CONFLICTING INTERESTS

The authors have declared no potential conflicts of interest concerning the study, authorship, and/or publication of this article.

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