

## THE INFLUENCE OF TAXPAYER'S UNDERSTANDING ON HOTEL TAX COMPLIANCE IN GORONTALO CITY

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### ABSTRACT

This study aims to describe how influential the understanding of having to tax is. This research uses quantitative research procedures with a special approach. The Effect of Understanding Having Taxes and Tax Sanctions on Compliance with Having Taxes of Individuals Carrying Out Business Activities and Free Work (Regional Research at KPP Pratama Gorontalo). In the working area of KPP Pratama Gorontalo in Gorontalo City. Understanding of having to pay taxes and tax sanctions jointly affect compliance with paying taxes of individuals who carry out business activities and free work in the working area of KPP Pratama Gorontalo. As a source of regional government revenue, hotel taxes have a large potential, especially for tourist areas in Indonesia. One of the factors that determine the level of tax revenue is tax compliance. This research seeks to explore the level of understanding of tax payers and knowledge of hotel tax payers in Gorontalo City, the quality of tax services provided by the Regional Financial Body (BKD) as tax authorities, and the influence of these three variables on tax compliance in Batu City. The research object of this research is hotel taxpayers who carry out their business activities in Gorontalo City. Information from explanatory research with a quantitative approach was collected through questionnaires, which were distributed to 60 respondents who were selected using the cluster sampling method. Information was analyzed using a linear regression procedure assisted by tools in the IBM SPSS 21 application. The results of this research show that understanding of tax obligations, tax knowledge, and quality of tax services have a positive influence on hotel tax compliance in Batu City. The implication of this research is that the implementation of BKD programs that aim to increase the desire to comply can increase the value of tax understanding, tax knowledge, and satisfaction with the quality of tax services.

**Keywords:** Influence, Taxpayer, Understanding, Awareness, Hotel

### INTRODUCTION

Sources of state revenue come from various zones, both internal and external zones. One source of state revenue from the internal zone is taxes collected from various objects that have been determined by law. While the source of external revenue object is foreign loans. In an effort to reduce dependence on external revenue sources, the government continues to strive to optimize internal revenue. (Arum, 2012).

As is well known, taxes are or are the largest contributor in terms of state income each year. This is evidenced by the revenue records from 2000 to 2022 that the tax zone always contributes more than 50% of the total state revenue each year. In particular, in the 2022 Substitution State Revenue and Expenditure Budget (APBNP). State income is projected to reach IDR 302.42 trillion and tax revenue is targeted to cover IDR 199.4 trillions or close to 16.38% of total state revenue.

The percentage of tax revenue to state revenue from 2000 to 2022 is presented in the following graphical form:



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From the chart above, it can be concluded that tax revenue tends to increase from year to year, except in 2020 and 2022, where there was a decline in tax revenues due to the implementation of the government's "sunset policy" in 2007-2008. The increase in tax revenue from year to year is inseparable from the results of the hard work initiated by the Directorate General of Taxes (DGT) as the agency assigned to carry out tax collection for taxpayers.

However, the increase in tax revenue is not directly proportional to the efforts of the Directorate-General of Taxes in meeting the tax targets each year. The Minister of Finance of the Republic of Indonesia, Sri Mulyani Indrawaty, in a press conference regarding OUR APBN, stated that the realization of tax revenues in Indonesia is always below the targets set by the government. Moreover, in the 2014 fiscal year the Directorate-General of Taxes (DGT) again failed to meet the tax revenue target of Rp. 1,072 trillion as stated in the Substitution State Revenue and Expenditure Budget (APBNP) in 2014, because it was only able to collect tax revenues of Rs. 985.1 trillion or only reached 91.8% of the tax revenue target. Dalam hal ini, ada 2 (dua) permasalahan universal yang menyebabkan sasaran pajak masing-masing tahunnya tidak dapat terpenuhi, yakni:

1. The Indonesian government has a high level of confidence in setting tax targets each year without being balanced with full and meaningful support to the Directorate General of Taxes (DGT) as the tax collection agency. One of them can be seen from the limited space for DGT to gain access to information on taxpayer accounts at the bank. This was disclosed by Finance Minister Bambang Brodjonegoro as by Sindonews that tax regulations related to the opening of customer account information were postponed until an unspecified time. On the other hand, this year's tax target is the highest tax target in history. This was revealed by an economic observer and former Director General of Taxes, Darmin Nasution as quoted by okezone.com who explained that the target of tax revenue this year was to grow by 38.7% excluding oil and gas income tax. Meanwhile, during Indonesia's history, tax revenues have never recorded such a large development, Indonesia was only able to reach 33%.

2. Understanding and compliance of taxpayers in Indonesia is still in the low category compared to other developing countries. When viewed from the tax ratio side, in 2013 Indonesia's tax rate was only in the position of 11%, on the contrary according to Ah Maftuchan and Wiko Saputra in Fact Sheet (2013), Indonesia was listed as a lower middle-income country and generally categorized in this group of countries. (GDP).

Taxpayer awareness of the taxation function is a much needed state financing to increase taxpayer compliance (Jatmiko, 2006). According to Suardika (cited by Muliari and Setiawan, 2010), that the people must be aware of their existence as citizens of the country and must always uphold the 1945 Constitution as the basis for the rules of state administration. Research conducted by Jatmiko (2006) found that tax enlightenment has a significant positive effect on taxpayer compliance. Meanwhile, research conducted by Muliari and Setiawan (2010) found that taxpayer awareness has a positive and significant effect on taxpayers reporting compliance.

According to Mangoting and Jotopurnomo (2013) taxpayer compliance can be influenced by 2 (two) types of factors, namely: internal factors and external factors. Internal factors are factors that originate from the taxpayer himself and relate to individual characteristics as a trigger in carrying out his tax obligations. Internal factors that influence taxpayer compliance are educational factors, diversity enlightenment factors, tax enlightance factors, understanding factors of tax laws and regulations and rational factors.

So far, there is a general assumption in society that taxpayers are subject to tax sanctions only if they do not pay taxes. In fact, what makes citizens or taxpayers subject to tax sanctions, whether in the form of administrative penalties (interest, fines, and increases) or criminal penalties, is negligence in making tax reports. (Wilda, 2015). The word punishment in Indonesian is taken from the Dutch language, namely *sanctie*. In the Big Indonesian Dictionary ([www.language.kemendiknas.go.id](http://www.language.kemendiknas.go.id)) sanctions mean acts of punishment to force people to comply with agreements or comply to provisions.

Mardiasmo (2011) states that tax sanctions are guarantees that the provisions of tax laws and regulations (taxation norms) will be complied with/obeyed/obedited. Or in other words, tax sanctions are a deterrent so that taxpayers do not violate tax norms of Indonesia. Recently, an opinion has formed that citizens and taxpayers are personnel who do not want to pay taxes. This can affect taxpayer compliance, because taxpayers do not want the tax that has been paid to be misused by the tax officials themselves. Therefore, a group of citizens and taxpayers try to avoid taxes (Arum, 2012). This, of course, has been influenced by various reports on how tax officials (officials) embezzled tax funds that had been paid by taxpayers.

In one study it was found that the authority granted by the state through the law was not fully exercised by taxpayers to fulfill their tax obligations, instead forming individual tax payers to be easier in diverting their fiscal obligations. It is alleged that there are millions of individual taxpayers who are registered as tax payers, but only 466 thousand have just tax returns or paid taxes in 2011. ([www.pajak.go.id](http://www.pajak.go.id)).

Based on Law No. 10 of 1994, taxpayers can calculate their own tax obligations through their own assessment system or called the Self-Assessment System, which is a tax system used by tax payers in determining the amount of tax to be paid. In the sense that the taxpayer is a party that plays an active role in calculating, paying and reporting the amount of tax to the Tax Service Office (KPP). But this can also be done through an online administration system provided by the government. However, the government must continue to oversee taxpayers.

Why should supervision be carried out? Because in the case of VAT and PPh payments, for example, with the Self-Assessment System, taxpayers will tend to try to calculate less and of course the tax payments will not be in accordance with what has been. If seen from the characteristics of the Self-Assessment tax collection system, namely (1) the taxpayer determines the amount of tax owed; (2) taxpayers play an active role in completing their tax obligations, i.e. calculations, payments and reporting; (3) the government does not intervene, other than just conducting supervision.

This fact is further reinforced by data from KPP Pratama Gorontalo which states that the level of taxpayer compliance using a structured division of fields of struggle other than employees is still not optimal. In 2016, out of 33,669 taxpayers with business field classifications other than registered employees, there were 19,666 direct person taxpayer with a structured division of business fields other than employees who were required to submit SPT.

The number of direct individual taxpayers with a description of the field of struggle apart from employees who have to provide the SPT, is only 13,930 tax payers who provide SPT. This information is shared, the level of compliance with taxes for people directly using the classification of business fields other than employees when submitting a new SPT is 70.83%. To clarify the data above, it is presented in the following table:

Type of Taxpayer Status	Amount
Organization	9.899
Non Effective	1.450
Normal	8.449
OP	19.666
Non Effective	5.736
Normal	13930
Collector	4.104
Non Effective	89
Normal	4.015
<b>TOTAL</b>	<b>33.669</b>

Research on taxpayer compliance has been carried out by several researchers, but the target of previous research was more on the small and medium-sized business sector, corporate taxpayers, and individual tax payers in a holistic way. Not in sync with previous research, the target in this study will be focused on individual taxpayers who carry out activities of struggle and free work. Exclusive individual taxpayers who carry out activities of struggle or independent work are required to fill out the Annual Tax Return Form 1770.

Because in accordance with Law no. 16 of 2009 article 28, WPOP who carry out business activities or independent work whose gross circulation in one year is less than IDR 4,800,000,000.00 (four billion eight hundred million rupiah), can calculate net income using customs for calculating net income, with requirements to notify the Director General of Taxes within the first three months of the relevant tax year and Corporate Taxpayers in Indonesia must maintain bookkeeping and are required to keep records by Taxpayers conducting business activities or independent work in accordance with the provisions of tax laws and regulations are allowed to calculate income net by using the Net Income Calculation norms and WPOP who do not carry out struggle activities or free work (Arum, 2012).

Individual taxpayers who carry out business activities or independent work are more vulnerable to tax breaches than individual tax payers who do not carry out commercial activities or self-employment. This is because they do their own accounting or recording of their business.

Accounting or recording that can be done alone can also employ people who are experts in accounting. However, most perpetrators of business activities and independent work think that it will be less efficient to employ people to do accounting or record keeping, especially in the case of porting. Thus, those concerned prefer to keep their own accounting or records, resulting in the possibility of errors and dishonesty in tax reporting. (Arum, 2012).

**METHODOLOGY OF RESEARCH**

The research used in this research is case research and field research. (Case Study and Field Research). The approach in this research is a quantitative approach. The research location was conducted in Gorontalo City.

The population in this study is the entire number of individual taxpayers in the area in 2022. Based on data from KPP Pratama. In this study the number of samples was calculated using the Slovenian formula, which is as follows:

$$n = \frac{N}{1 + Ne^2}$$

The information:

N: Number of samples

N: Total population

e: that is the maximum error rate that can still be tolerated (specified at 10%)

Based on data from KPP Pratama in Gorontalo City, until 2021 there were 11,079 WPOP (Individual Taxpayers).

Based on the calculation above, the number of samples used was 99,865 people. The sample to be taken in this study is 70 respondents. Sampling in this study used the simple random sampling technique. (random sampling). This technique is a random sample collection carried out by lottery, ordinal, or a table of random numbers or by computer. (Usman & Akbar, 2019)

The Operational Definition describes a certain method used by researchers in operationalizing constructs, making it possible for other researchers to replicate measurements in the same way or develop better ways of measuring constructs. (Supomo & Indriantoro, 2002). A research variable is an attribute or characteristic or value of a person, object or activity that has certain variations determined by the researcher to be studied and conclusions drawn.

The variables used in this study are as follows: Independent variables in Indonesian are often referred to as independent variables. The independent variable is the variable that influences or causes the change or emergence of the dependent (independent) variable. The independent variables used in this study are awareness, level of knowledge, tax sanctions and the taxpayer's environment. The dependant variable in Indonesian is often called the dependent variable.

The dependent variable is the variable that is affected or is the result because of the independent variables. (Darmawan, 2013). The dependent variable in this study is individual taxpayer compliance. This study uses primary data in the form of a questionnaire to collect data used as analysis and find solutions to problems. Distribution of questionnaires to individual taxpayers registered at the Pratama Gorontalo tax service office. This study uses a multiple regression analysis model, where the regression model used is as follows:

$$Y = \alpha + \beta_1X_1+ \beta_2X_2+ \beta_3X_3+ \beta_4X_4+ e$$

The information:

Y : Taxpayer compliance

X<sub>1</sub> : Taxpayer awareness

X<sub>2</sub> : Knowledge level of the taxpayer

X<sub>3</sub> : Tax sanctions

X<sub>4</sub> : Environmental taxpayer

A : Intercepted

β<sub>1</sub>, β<sub>2</sub>, β<sub>3</sub>, β<sub>4</sub> : Regression coefficient

e : The Error

## RESULTS AND DISCUSSION

The number of questionnaires distributed was 70. All questionnaires were distributed directly to the respondents. Of the more than 70 questionnaires distributed, the number of questionnaires that were returned and filled in was 60 questionnaire, 5 questionnaire were incomplete and 5 questionnaire were not returned. Thus, the number of questionnaires that can be processed is 60 questionnaires or 86% of the total questionnaire distributed. In the table there are statistics regarding the distribution of respondent identities that were successfully obtained by the researcher.

Description	Information	Total	Percent %
Gender	Men	28	47%
	Women	32	53%
	Total	60	100%
Age	20 years	6	10%
	20-25 years	12	20%
	25-30 years	17	28%
	35 yeras	15	25%
	Total	60	100%
Respondent's Position	Owner	22	37%
	Staff of Financial	24	40%
	Other	5	8%
	Total	60	100%
Level of Education	Elementary School	2	3%
	Middle School / Equivalent	10	17%
	Senior High School / Vocational School / Equivalent	16	27%
	Diploma	7	12%
	Bachelor	20	33%
	Other	5	8%
	Total	60	100%
	Type of Business	Hotel	38
Losment		7	12%
Villa		15	25%
Total		60	100%
Operating Time	1 year	10	17%
	1-5 years	18	30%
	5-10 years	20	33%
	10 years	12	20%
	Total	60	100%

Source: Data source processed 2018

Based on the 60 questionnaires that had been distributed, the researcher obtained various types of answers from various respondents who were not aligned. The total score of respondents' answers is explained by narrative statistics that inform the characteristics of the variables in this study presented in the following table:

Recapitulation of Respondents' Answers

	N	Min.	Max	Mean	Std.
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X <sub>1</sub>	60	3	15	12,7	2,294
X <sub>2</sub>	60	13	24	19,77	2,507
X <sub>3</sub>	60	16	60	44,77	7,765
Y	60	5	25	19,65	2,933
Valid	60				

Source: SPSS, processed in 2018

Testing the validity test is done by calculating the relationship between the score of each number of questions with the total score so that the Pearson Correlation value is obtained. The table gives all the Pearson Correlation values for each of the questions of taxpayer awareness, tax knowledge, service quality, and tax payer compliance showing what will be significant, namely giving a value above 0.2181.

Item	I Count	I Table	Information
X1.1	0,893	0,2181	Valid
X1.2	0,905	0,2181	Valid
X1.3	0,810	0,2181	Valid
X2.1	0,620	0,2181	Valid
X2.2	0,771	0,2181	Valid
X2.3	0,745	0,2181	Valid
X2.4	0,654	0,2181	Valid
X2.5	0,734	0,2181	Valid
X3.1	0,786	0,2181	Valid
X3.2	0,722	0,2181	Valid
X3.3	0,761	0,2181	Valid
X3.4	0,771	0,2181	Valid
X3.5	0,820	0,2181	Valid
X3.6	0,737	0,2181	Valid
X3.7	0,867	0,2181	Valid
X3.8	0,798	0,2181	Valid
X3.9	0,850	0,2181	Valid
X3.10	0,810	0,2181	Valid
X3.11	0,829	0,2181	Valid
X3.12	0,744	0,2181	Valid
Y1	0,870	0,2181	Valid
Y2	0,860	0,2181	Valid
Y3	0,783	0,2181	Valid
Y4	0,744	0,2181	Valid
Y5	0,803	0,2181	Valid

Source: SPSS, processed in 2018

This research is in line with research conducted where the taxpayer enlightenment variable is the strongest predictor for predicting the impact of the dependent variable on the independent variable. This research also supports the research conducted by Sang Suandy (2015) and Supadmi (2016).

This means that the more aware hotel taxpayers are about their obligations to become tax payers, the function of payment of taxes, the benefits of paying taxes and other aspects of hotel taxation, the compliance with hotel taxes will increase. If the taxpayer is aware of taxes, then the tax payer's intention will be reflected in his obedient attitude towards taxes.

What will happen is testing the second hypothesis according to the table that distributes a  $r$  value of 0.905 using a one-tailed  $t$ -test significance level of 0.2181 which distributes smaller numbers than the real level in this study, which is 0.620. This shows that the variable knowledge of having to tax makes a positive contribution in increasing hotel taxpayer compliance in Gorontalo City.

From Ekawati (2008), taxpayers who already understand tax regulations using them well will generally carry out tax laws that are in sync using what has been stated in existing regulations. This research supports the opinion of Nurmantu (2010) that the higher the level of knowledge and understanding of taxpayers, the easier it is for them to know tax regulations and the more practical it is to fulfill their tax obligations. This study also supports the opinion of Rahayu (2010) that the quality of good tax knowledge will greatly influence the attitude of taxpayers in fulfilling their tax obligations. Hotel taxpayers who are registered with the Batu City BKD have known various taxation aspects in hotel taxes. Most hotel taxpayers have adequate knowledge of tax rates, how to calculate taxes, filling out regional tax returns (SPTPD), to the custom of paying hotel taxes.

Hotel taxpayer compliance in the City of Gorontalo is determined by the tax payer's knowledge. Increasing the level of knowledge of the taxpayer, increasing the curiosity of the payer, the higher the desire of the Taxpayer to investigate laws and regulations, the tax payer is required to be more obedient to the applicable tax regulations. Taxpayers who have a good understanding of tax laws and regulations will tend to comply in carrying out their tax obligations.

Menurut Jatmiko (2006), kepatuhan wajib pajak tergantung pada bagaimana petugas pajak menyampaikan pelayanan yang baik dan memuaskan kepada wajib pajak yang sedang dan ingin memenuhi kewajibannya menjadi wajib pajak. Hal ini didukung dengan pendapat Rahayu (2010) bahwa keliru satu langkah penting yang wajib dilakukan oleh pemerintah sebagai wujud konkret kepedulian di pentingnya kualitas layanan artinya memberikan pelayanan prima kepada wajib pajak dalam memenuhi kewajibannya.

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This means that the hotel taxpayers are more aware of their obligations to become tax payers, the function of paying taxes, the benefits of payment of taxes and other aspects of hotel taxation, the compliance with hotel taxes will increase. If the taxpayer is aware of taxes, then the tax payer's intention will be reflected in his obedient attitude towards taxes.

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#### CONCLUSION

This study aims to determine the impact of taxpayer awareness, tax payer knowledge, and quality of tax services on hotel taxpayers compliance in Gorontalo City. Based on the research that has been done, the researcher can draw some conclusions. This study has the result that the variables of taxpayer enlightenment, tax payer knowledge, and the quality of tax services have a positive effect on the taxpayers compliance variable. What will happen explains in reality that the taxpayer's awareness of the tax itself, the tax payer's knowledge of various tax regulations and policies, and the tax-payers' view of the quality of tax services can determine the tax buyer's intention to comply with paying taxes.

Awareness has a positive and significant impact on taxpayer compliance. The high or low degree of awareness of the taxpayer will affect the level of compliance of taxpayers. The more taxpayers are aware of their obligations, aware of the functions and benefits of paying taxes, the more tax compliance will also increase. Tax knowledge also has a positive and significant influence on tax compliance. The more taxpayers have an understanding of taxes, starting from understanding, applicable laws, tax objects, calculation methods, to tax administration matters, the higher taxpayer compliance will be. The quality of services provided by the tax authorities also has a positive and significant influence on taxpayer compliance. The better the facilities provided, the advisory and communication services built by the tax authorities for taxpayers, as well as the certainty of the services provided will have a positive effect on taxpayer compliance.

Researchers encountered several obstacles when conducting research. The first obstacle is finding valid data with limited facilities.

Suggestions that researchers can give for further research include: (1) Direct research is carried out through existing journals and existing books. (two). It is recommended that further research be able to assist respondents in filling out general news, so that the survey can be returned to the researcher, also when it is fully filled out; (3) Subsequent research can add to the research sample using a larger scope, as a result it can

Be used as material for consideration for interested parties to be able to improve and increase taxpayer compliance; (3) future research can add new variables that are not covered in this study, one of which is tax sanctions; and (4) For regional governments, especially regional financial institutions, they can play an active role in providing an introduction to taxation that can increase the understanding of taxpayers' origin on tax regulations and consequently can help enhance taxpaying compliance.

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