THE IMPACT OF TAXPAYER KNOWLEDGE ON HOTEL TAXPAYER COMPLIANCE IN SURAKARTA CITY

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ABSTRACT

The objective of research is to obtain empirical evidence that the Taxpayer's perception on self-assessment system, taxing apparatus role, and taxpayer awareness partially affect significantly the hotel taxpayer compliance in Surakarta city and to obtain empirical evidence that the Taxpayer's perception on self-assessment system, taxing apparatus role, and taxpayer awareness simultaneously affect significantly the hotel taxpayer compliance in Surakarta city. The sample of research was taken using convenience sampling method, obtaining 40 respondents. Techniques of analyzing data used were validity, reliability, classical assumption, t-, F- and determination coefficient tests. The result of data processing using a multiple regression analysis showed that the measurement using t-test at significance level of 5% found that the Taxpayer's perception on self-assessment system affected positively and significantly the hotel taxpayer compliance in Surakarta city. Similarly, the role of taxing apparatus evidently affected positively and significantly the hotel taxpayer compliance in Surakarta city. The taxpayer awareness also affected positively and significantly the hotel taxpayer compliance in Surakarta city. Based on the F-test result at significance level of 5%, it could be found that the three variables of Taxpayer's perception on self-assessment system, taxing apparatus role, and taxpayer awareness simultaneously affected positively and significantly the hotel taxpayer compliance in Surakarta city.

Keywords: self-assessment, taxing apparatus, awareness, compliance

INTRODUCTION

Regional Taxes and Central Taxes are a tax in Indonesia, and taxes are a burden on the community, so it needs to be maintained so that policies can provide a fair burden. Regency/City regions are given the opportunity to explore the potential of their financial resources by determining the types of taxes and levies other than those that have been determined, as long as they meet the criteria that have been set and in accordance with the aspirations of the community (Regional Tax and Regional Levy Laws and Regulations, 2022).

Tax reform in Indonesia began in 1983 using a self-assessment system, which is a tax collection that authorizes taxpayers to determine the amount of tax owed. The purpose of tax reform is to further enforce our independence in financing national development by directing all potential and capabilities from within the country, especially by increasing state revenue through taxation from sources other than oil and natural gas (Erly, 2020:111).

Law Number 12 of 2022 concerning Regional Taxes and Regional Levies underlies the Surakarta City Government in regulating the collection of Hotel Tax. Hotel tax is regulated in Surakarta City Regional Regulation Number 8 of 2010 The stipulation of this Regional Regulation (Perda) is expected to increase the source of Regional Original Revenue (PAD), especially in the tax sector, as well as support the development of real and responsible Regional Autonomy so that it will be able to improve the quality of service to the community. Based on this, the problem is: Does the understanding of taxpayers have a significant positive effect on the compliance of Hotel Taxpayers in the city of Surakarta?

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Taxes

According to Prof. Dr. Rochmat Soemitro, SH (Mardiasmo,2019:1): Taxes are people's contributions to the state treasury based on the law (which can be enforced) with no lead services (counterperformance) that can be directly shown and that can be used to pay for public expenses. The grouping of taxes according to the collecting institution is: 1) Central Tax, which is a tax collected by the central government and used to finance state households. 2) Regional Tax, which is a tax collected by the Regional Government and used to finance regional households. There are 3 tax collection systems as mentioned in Mardiasmo (2019:7-8), namely:

a. Official assessment system, is a collection system that authorizes the government (fiskus) to determine the amount of tax owed by taxpayers.

b. Self assessment system, is a tax collection system that authorizes taxpayers to determine the amount of tax owed.

c. With holding system, is a tax collection system that authorizes a third party (not the fiscal and not the taxpayer concerned) to determine the amount of tax payable by the taxpayer.

Hotel Tax

Hotel Tax is a tax on all Hotel services. A hotel is a building that is specifically provided for people to be able to stay or rest, obtain services or other facilities for a fee, including other buildings that are integrated, managed and owned by the same party, except for shops and offices. Meanwhile, what is meant by Hotel Tax Subject is an individual or entity that can be subject to regional tax. Hotel Tax Objects include the following:

a. Lodging facilities or short-term accommodation facilities include tourism huts, motels, tourism guesthouses, guesthouses, inns and lodging houses, including boarding houses with a minimum of 5 (five) rooms that provide facilities such as lodging houses.

b. Supporting services as a complete lodging facility or short-term residence that provides convenience and comfort.

c. Sports and entertainment facilities are provided exclusively for Hotel guests and not for the public.

d. Room rental services for events or meetings at the Hotel.

The basis for the imposition of Hotel Tax is the amount of payment made by the Tax Subject to the Hotel for the services provided. Meanwhile, the highest Hotel Tax Rate is 10% and is determined by regional regulations. The amount of the principal of the Hotel Tax payable is calculated by multiplying the Hotel Tax rate up to 10% with the basis of tax imposition, namely the amount of payment made by the Tax Subject to the Hotel for the services provided.

Self Assessment System

Self assessment system, which is the authority to determine the amount of tax owed so that Taxpayers are active in calculating, calculating, depositing, reporting the amount of tax owed and filling out the Notification Letter (SPT) and the government (fiskus) does not interfere and only supervises. (Liberti, 2008:73-74).

The Role of the Tax Apparatus

The Directorate General of Taxes as a tax officer has a very important role in efforts to increase taxpayer compliance in fulfilling their tax obligations. According to Pradipta Adiananda (2007:38-39) efforts to build awareness and concern that ultimately lead to public compliance to pay taxes have been carried out in various ways, including:

1. **Excellent service to taxpayers**

   According to Liberti Pandiangan (2008:41-43) in order to improve the quality of service to taxpayers, through the Circular Letter of the Director General of Taxes No. SE-45/PJ/2007 it is emphasized about "Excellent Tax Service". The services provided are:

   a. Service hours at the Integrated Service Place (TPT) from 07.30 to 17.00 local time, and during break hours, services are still provided;

   b. Those who serve at the Integrated Service Place (TPT) are employees who already have

the ability to serve the community, including tax knowledge;

   c. Several things that need to be emphasized in their implementation:
   1) Employees who are in direct contact with the Taxpayers must maintain good manners and behavior, be friendly, responsive, meticulous, and fast, and do not complicate service.
   2) If there is an important call and is forced to leave the Taxpayer, the officer begs the Taxpayer to be replaced by another officer.
   3) Standby to serve taxpayers' questions.

   d. In responding to problems and providing information to taxpayers
   1) The officer should provide complete information/explanation, so that the Taxpayer can understand well.
   2) To further convince taxpayers, officers can use brochures/leaflets/service technical manuals.
   3) If the officer is forced to be unable to receive the report/letter submitted by the Taxpayer, for example because it is incomplete, then the officer must explain it clearly and in a friendly manner, until the Taxpayer understands it well.

Another excellent service is a service in the form of appointing an account representative (AR). The Account Representative (AR) functions as a bridge or mediator between the Taxpayer and the Tax Service Office (KPP). According to Liberti Pandiangan (2008:27-29) Account Representative (AR) is in charge of each Supervision and Consultation Section, which has the following duties:

   a. Supervise taxpayers' tax compliance
   b. Guidance and technical consultation on taxation to taxpayers.
   c. Inform the Taxpayer of the latest tax provisions.
   d. Completing the application for the certificate required by the Taxpayer.

In addition, other excellent services are online tax payments, taxpayer registration and reporting through e-registration.

2. **Tax counseling**, which is in the form of coaching and direction from the fiscal department that determines the success and failure of tax revenue can be carried out through mass media or direct information to people who need tax information.
3. **Tax audit**, which is carried out to test the compliance of taxpayers. The hope of increasing taxpayer compliance has been realized through the quality of audits, the professionalism of auditors, audit methods and procedures.
4. **Collection**, which is carried out to build public awareness and concern for taxpayers who have not paid their tax debts.
5. **Taxpayer Awareness**

Tax awareness is the attitude of taxpayers towards tax functions and taxpayer compliance is highly determined by taxpayer awareness. (Anita, 2008:15). Tax awareness will have logical consequences for taxpayers so that they are willing to contribute funds for the implementation of tax functions, by paying their tax obligations on time. (Rochma and Syamsiawati, 2005:194).

6. **Hotel Taxpayer Compliance**

Based on the Decree of the Minister of Finance No. 235/KMK 03/2003 (Pradipta Adiananda (2007:35), Taxpayers are categorized as compliant Taxpayers if they meet the following criteria:

   a. Timely in submitting tax returns for all types of taxes in the last 2 years.
   b. In the last year, the late submission of tax returns is no more than 3 tax periods for each type of tax and not consecutive.
   c. Do not have tax arrears for all types of taxes.
   d. Have never been convicted of committing a criminal act in the field of taxation in the last 10 years.

Hypothesis Development

Ha1: Taxpayers' understanding of the self-assessment system has a significant positive effect on the compliance of Hotel Taxpayers in the city of Surakarta.

Ha2: The role factor of the tax authorities has a significant positive effect on the compliance of Hotel

Taxpayers in the city of Surakarta.

Ha3: Taxpayer awareness has a significant positive effect on the compliance of Hotel Taxpayers in the city of Surakarta.

Ha4: Taxpayer understanding of the self-assessment system, the role of tax officials, and taxpayers' awareness have a significant positive effect on taxpayers' compliance of Hotel Taxpayers in the city of Surakarta.

RESEARCH METHODS

Population and Sample
The population in this study is all Hotel Taxpayers registered with the Regional Revenue Office of Surakarta City. The sampling method used is convenience sampling.

Data Collection Techniques
The data collection technique uses a questionnaire in the form of a closed ended quetionaire, which is a type of question that does not provide an alternative to the respondents other than the available answer options. And literature study is data collection by studying literature related to the problem being researched.

Data Analysis Techniques
Data analysis for Hypothesis Testing using Multiple Regression Test with multiple regression model can be formulated as follows:

$$Y = \alpha + \beta 1 X1 + \beta 2 X2 + \beta 3 X3 + ei$$

The Individual Parameter Significance Test (t-statistical test) is used to show how far the influence of each independent variable is individually. H0 is rejected Ha is accepted, i.e. if the t-count > t-table, or if the significance value is less than the alpha value of 0.05, it means that the independent variable individually affects the dependent variable (Imam, 2021:44). And the Simultaneous Significance Test (Statistical Test F) is used to show whether independent variables have a joint influence on dependent variables. H0 is rejected Ha is accepted, i.e. if F counts > F table, or if the significance value is less than the alpha value of 0.05, it means that the independent variables together affect the dependent variable (Imam, 2021:44-47). Finally, calculating the Coefficient of Determination (R^2) essentially measures how far the model is able to explain the variation of dependent variables. The value of the determination coefficient is between zero and one. If R^2 is close to zero, then the selected variable is not able to explain the dependent variable. If it is close to one, then the independent variable chosen can explain the dependent variable well. (Imam, 2021:45).

DATA ANALYSIS AND INTERPRETATION OF RESULTS

Respondent Overview
This research was conducted using a survey method using 40 questionnaires distributed directly to Hotel Taxpayers. The demographic data of the respondents of Hotel Taxpayers in Surakarta City is dominated by women as many as 25 or 62.5%, the age between 30-40 years old as much as 20 or 50%, the S1 education level dominates as much as 18 or 45%, so that the respondents' understanding of taxation is considered quite adequate.

Data Analysis
a. Classic Assumption Testing
　　1) Multicollinearity Test
　　　　The results of the multicollinearity test of the variables in this study using the SPSS program are as follows:

Table 1. Multicoloniality Test Results

Variabel	Tolerance	VIF	Status
1. Pemahaman Wajib Pajak mengenai sistem *self assessment*.	0,119	8,431	TM
2. Peranan Aparat Perpajakan.	0,116	8,559	TM
3. Kesadaran Perpajakan Wajib Pajak Hotel	0,812	1,232	TM

Sumber: data olahan

The table above explains that there is no multicolonarity (TM), this can be seen from the VIF less than 10 and the tolerance value is greater than 0.1.

2) Autocorrelation Test

The results of the autocorrelation test with Durbin Watson show a figure of 2.258 Between the lower bound (dl) and the upper bound (du) of the table is seen. With the number of free variables (k) = 3, and the number of samples (n) = 40, then dl = 1.338 and du = 1.659. Based on this, it appears that the Durbin Watson value of 2.258 is located in the no-autocorrelation region, so it can be concluded that this regression model is free from autocorrelation.

3) Heteroscedasticity Test

Table 2. Heteroscedasticity Test Results

Variabel	Nilai @	Sig
1. Pemahaman Wajib Pajak mengenai sistem *self assessment*.	0,05	0,600
2. Peranan Aparat Perpajakan.	0,05	0,760
3. Kesadaran Perpajakan Wajib Pajak Hotel	0,05	0,853

Sumber: data olahan

The table above concludes that the value of sig > value a so that no symptoms of heteroscedasticity (TH) occur.

4) Residual Value Normality Test

Table 3. Residual Value Normality Test Results

One-Sample Kolmogorov-Smirnov Test					
		Pemahaman Wajib Pajak Hotel Mengenai Sistem self assesment	Peranan Aparat Perpajakan	Kesadaran Perpajakan Wajib Pajak Hotel	Kepatuhan Wajib Pajak
N		40	40	40	40
Normal Parameters[a]	Mean	31.48	31.32	16.62	31.42
	Std. Deviation	4.391	5.230	1.821	5.053
Most Extreme Differences	Absolute	.186	.195	.175	.172
	Positive	.119	.096	.150	.109
	Negative	-.186	-.195	-.175	-.172
Kolmogorov-Smirnov Z		1.175	1.236	1.106	1.090
Asymp. Sig. (2-tailed)		.126	.094	.173	.186
a. Test distribution is Normal.					

The variables studied are normal to be used in this study because of the Asymp value. Sig (2-tailed) > 0.05.

b. Multiple Regression Test

Multiple regression is a regression that has one dependent variable and more than one independent variable. The model of the equation can be described as follows:

$$Y = 1.067 + 0.151\ X1 + 0.820\ X2 + 0.123\ X3 + ei$$

The meaning of the equation is:

1) If X1, X2 and X3 are not present, the amount of the Taxpayer's compliance level (Y) is 1,067. This means that taxpayers already have compliance without being affected by these three variables.

2) For the regression coefficient of the variable of the Hotel Taxpayer's understanding of the self-assessment system (X1) towards Taxpayer compliance is 0.151. This means that every increase in Hotel Taxpayers' understanding of the self-assessment system will increase Taxpayer compliance by 0.151 if other variables remain constant.

3) For the regression coefficient of the variable of the role of the tax apparatus (X2) on the compliance of the taxpayer (Y) is 0.820. This means that every increase in the role of the tax authorities will increase taxpayer compliance by 0.820 if other variables remain constant.

4) For the regression coefficient of the variable of tax awareness of hotel taxpayers (X3) to taxpayer compliance (Y) is 0.123. This means that every increase in the role of the tax authorities will increase taxpayer compliance by 0.123 if other variables remain constant.

c. Individual Parameter Significance Test (Statistical test t)

The value of the t-statistical test can be seen in the column of the sig in each independent variable, if the column of the sig is smaller than the alpha value of 0.05, or the t-count (in the column t) is greater than the t-table (calculated from two tailed $\alpha = 5\%$ df – k, k is the number of independent variables, df = 40 – 3 = 37, then t-table = 2.026).

Table 4. Hasil Uji statistik t

Variabel	t-tabel	t-hitung	*Sig*	Kesimpulan
1. Pemahaman Wajib Pajak Hotel mengenai sistem *self assessment*.	2,026	2,299	0,027	Ha diterima
2. Peranan Aparat Perpajakan.	2,026	14,670	0,000	Ha diterima
3. Kesadaran Perpajakan Wajib Pajak Hotel	2,026	2,036	0,049	Ha diterima

Sumber: data olahan

d. Simultaneous Significance Test (Statistical Test F)

F table is calculated in the way df1 = k-1, and df2 = n-k, k = the number of dependent and independent variables. The SPSS output shows a significance value of 0.000 < 0.05 while F counts 845.254 > F table 2.866, meaning significant (df1 = 4 - 1 = 3 and df2 = 40 - 4 = 36) then it means that H0 is rejected Ha is accepted. This means that the variables of Taxpayers' understanding of the self-assessment system, the role of tax officials and the tax awareness of Hotel Taxpayers together have a significant positive effect on Taxpayer compliance.

Table 5. Hasil Uji Statistik F

ANOVA[b]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	981.836	3	327.279	845.254	.000[a]
	Residual	13.939	36	.387		
	Total	995.775	39			

a. Predictors: (Constant), Kesadaran Perpajakan Wajib Pajak Hotel, Pemahaman Wajib Pajak Hotel Mengenai Sitem self assesment, Peranan Aparat Perpajakan

b. Dependent Variable: Kepatuhan Wajib Pajak

e. Determination Coefficient Test (R2)

The determination coefficient (R^2) essentially measures how far the model is able to explain the

variation of dependent variables (Imam, 2021:45). The results of the determination coefficient test can be described in the following table 6:

Table 6. Determination Coefficient Test Results (R2)

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.993[a]	.986	.985	.622	2.334

   a. Predictors: (Constant), Kesadaran Perpajakan Wajib Pajak Hotel, Pemahaman Wajib Pajak Hotel Mengenai Sistem self assesment, Peranan Aparat Perpajakan

   b. Dependent Variable: Kepatuhan Wajib Pajak

From the table above, it can be seen that the adjusted R square (R2) is 0.985 or 98.5%.

CONCLUSIONS, LIMITATIONS AND SUGGESTIONS

Conclusions

1. Taxpayers' understanding of the self-assessment system has a significant positive effect on the compliance of Hotel Taxpayers in the City of Surakarta or Ha1 is accepted based on the results of the t-test. This is in accordance with research conducted by Ariani (2006), Ferani (2008), Pradipta (2006), Febe (2009) where the sig t value is below 0.05, which is 0.027.
2. The role of the tax authorities has a significant positive effect on the compliance of Hotel Taxpayers in the City of Surakarta or Ha2 is accepted based on the results of the t-test. This is in accordance with research conducted by Ariani (2006), Ferani (2008), Pradipta (2006), Febe (2009) where the sig t value is below 0.05, which is 0.00.
3. The tax awareness of hotel taxpayers has a significant positive effect on the compliance of Hotel Taxpayers in the City of Surakarta or Ha3 is accepted based on the results of the t-test. This is in accordance with research conducted by Anita (2008), Ariani (2006) where the sig t value is below 0.05, which is 0.049.
4. Taxpayers' understanding of the self-assessment system, the role of tax officials and tax awareness of hotel taxpayers has a significant positive effect on the compliance of Hotel Taxpayers in the City of Surakarta or Ha4 is accepted based on the results of the F test.

Limitations
The limitations of this study include:
1. The scope of this research is only in the city of Surakarta.
2. This study only consists of three explanatory variables, so it does not fully explain the problems raised.

Suggestions
Based on the limitations in the research, some suggestions are as follows:
1. Research is carried out in a wider area.
2. Include other variables so that the research conducted is more perfect in explaining Taxpayer compliance problems such as Taxpayer perception.

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