Analysis of the Contribution of Hotel Tax and Restaurant Tax to the Original Revenue of Yogyakarta City in 2017-2021

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ABSTRACT

The Special Region of Yogyakarta is a province in Indonesia that is often known as a student city and a cultural city. The existing tourism potential, of course, greatly contributes to increasing Regional Original Revenue revenue. Based on data from statistics from the Special Region of Yogyakarta Province, the number of hotels in 2020 was 172 star-rated hotels, while non-star hotels were 1,951. Restaurants in 2020 were 1,002 and restaurants were 1,007 in 2020 in the Special Region of Yogyakarta. This study examines the Analysis of the Contribution of Hotel Tax and Restaurant Tax to the Original Revenue of the Yogyakarta City Government in 2017-2021. This research was conducted on the Yogyakarta City Government with a period of 2017 – 2021. Research data collection is carried out by data collection methods, including: Documentation and Literature Research. The analysis tools used are hotel tax contribution analysis and restaurant tax. How much contribution does hotel tax and restaurant tax give to local revenue in the Yogyakarta city government in 2017-2021. Hotel Tax contributed to PAD in 2017 0.19%. In 2018, the contribution of Hotel Tax was 0.22%. In 2019, the contribution of Hotel Tax still increased to 0.23%. But in 2020 during the pandemic, hotel taxes decreased to 0.13%. In 2021, the decrease occurred in the Hotel Tax of 0.11%. The restaurant tax in 2017 was 0.06% then in 2018 it increased to 0.07%. In 2019, it increased again to 0.09%. Then in 2020 it decreased to 0.07%. And in 2021 there was no increase or decrease, which remained at 0.07%.

Keywords: Hotel Tax, Restaurant Tax, PAD

INTRODUCTION

The Special Region of Yogyakarta itself is a province in Indonesia which is often known as a student city and a cultural city. It is known as a student city because there are many of the best higher education institutions that play an important role in the world of education in Indonesia. Known as the city of Culture because Yogyakarta is still very thick with Javanese culture and customs, supported by many tourist areas and cultural heritage that still look natural and the values, norms and behavior of the community are very good. Currently, tourism potential contributes greatly to the increase in Regional Original Income Revenue The increasing popularity and support of this cultural city makes Yogyakarta Special Region Province a tourist area so as to encourage the rapid development of infrastructure in the field of hotels and restaurants.

Based on data from statistics from the Special Region of Yogyakarta Province, the number of hotels in 2020 is 172 star hotels with a room capacity of 16,896, while for non-star hotels there are 1,951 with a total of 19,971 rooms. Restaurants in 2020 were 1,002 and restaurants were 1,007 in 2020 in the Special Region of Yogyakarta. The rapid growth of hotels and restaurants certainly has an impact on the increase in Regional Origin, through hotel taxes and restaurant taxes paid by taxpayers. Hotel tax and restaurant tax are regional tax sectors that have great potential to be developed, especially for the Special Region of Yogyakarta which has quite a lot of tourism potential.

This study aims to enable researchers and readers to find out whether there is a decrease or increase in Original Revenue, especially in the Region (PAD) of the tourism sector, which can be seen from the Hotel Tax and Restaurant Tax in the Province of the Special Region of Yogyakarta in a span of 5 years, namely in 2017-2021. This research can also provide information and be a consideration for the government to make improvements, pay attention and re-optimize regional revenues obtained from the tourism sector, with the increase and development of Hotel Tax and Restaurant Tax in the Special Region Province of Yogyakarta will certainly have a positive impact on the people of Yogyakarta improving the community's economy, expanding and leveling the work area and obtaining local original income (PAD) and it is hoped that PAD from the Tourism sector will again contribute well and experience an increase.

Mardiasmo (1997:1) Taxes are people's contributions to the state treasury based on the Law (which can be enforced) with no remuneration arising that can be directly shown and which is used to pay for public expenditures. According to Kaho (1991:128) taxes are mandatory contributions in the form of money or goods collected by the ruler based on legal norms, in order to cover the cost of collective production of goods and services in achieving general welfare. Taxes are a source of state revenue in financing all necessary expenditures, including national development. There are four functions in running the wheel of government, namely as a budget function (budgeter), and a regulatory function (Official, 2016). Davey (1988:39-40) Regional Taxation can be interpreted as: Taxes collected by local governments with arrangements from their own regions, Taxes collected based on national regulations but the rate is determined by local governments, Taxes set and/or collected by local governments, and Taxes collected and administered by the central government but the proceeds of the levy are given to, shared with or burdened with additional levies by the government area. According to (Official, 2016) there are three tax collection procedures, namely: Real/Real tax collection is the imposition of tax based on (real income object) so that the collection can only be done at the end of the tax year, namely after the actual income is known. Stelsel Assumption is the imposition of taxes based on an assumption

regulated by law. The Mixed Stelsel is at the beginning of the year, the amount of tax is calculated based on an assumption, then at the end of the year the payment is based and adjusted to the actual circumstances. Regional Original Revenue is all regional revenue derived from the region's original economic resources. Regional Original Revenue is revenue from the regional tax sector, regional levies, the results of regionally-owned companies, the results of segregated regional wealth management, and other legitimate regional origins. (Widodo & Guritno, 2017). Local revenue is a source of financial resources for local governments to carry out local government activities. Regional development is highly dependent on Regional Original Revenue (PAD) and the ability of the region to manage regional finances (Mutiarahajarani, 2018). According to Article 6 of Law No. 33 of 2004 paragraphs 1 and 2 in (Widodo & Guritno, 2017) the regional original income group (PAD) is separated into four types of income, namely: a) Regional Tax is regional revenue derived from taxes in TAS SEMAR general is a collection from the community by the state or government based on the Law which is separable and payable by those who are obliged to pay it by not getting the party back (counter achievement / reply services) directly. b) Regional levy is a type of regional revenue that is collected as payment or direct reward for services provided by the local government to the community. The levy rate is flexible in accordance with the purpose of the levy and the amount of financing issued by the respective local government to implement or manage the type of public services in their regions. c) The results of the Segregated Regional Wealth Management, namely the object of income that includes the results of regional wealth, is the profit from capital requirements and the participation of modall in BUMD companies and the profit from capital statements in privately owned companies or community business groups. d) Other legitimate Regional Original Revenue (PAD), namely this revenue is obtained from regional revenues derived from other local government.

Regional taxes are payment obligations that are carried out from the region to individuals or companies without direct compensation are compulsory based on the law and are used to support the implementation of government and regional development. So regional taxes are collected by local governments based on regional regulations (perda) whose results are used to fund the needs for the development of a region. (Meliyana & Effendi, 2020). Regional taxes are taxes that local governments are authorized to collect and work on are carried out by local governments (Meliyana & Effendi, 2020). Regional taxes are the obligation to pay individuals or entities carried out by local governments without a balanced remuneration, which can be imposed according to applicable regulations, and used to fund regional development (Meliyana & Effendi, 2020). Hotel tax states that the services provided by the Hotel with payment, including supporting services as hotel equipment that provide convenience and comfort, including sports and entertainment facilities (Mutiarahajarani, 2018). Hotel tax is a building that is specifically provided for people to be able to stay or rest, obtain services, and or other facilities for a fee, including other buildings that are integrated, managed, and owned by the same party (Susyanti & Abs, 2018). The definition of hotel tax subject according to Semarang City Regional Regulation Number 3 of 2011 Article 4 paragraph 1 states that a tax subject is an individual who makes payments to individuals or entities that operate hotels. It can be concluded that the subject of hotel tax is an individual or entity that organizes a hotel business. The definition of hotel tax object according to Semarang City Regional Regulation Number 3 of 2011 Article 3 paragraph 1 states that tax objects are services provided by hotels with payment including supporting services as

hotel equipment that provides convenience and comfort, including sports and entertainment facilities. The definition of hotel taxpayer according to Semarang City Regional Regulation Number 3 of 2011 Article 4 paragraph 2 states that a taxpayer is an individual or entity that operates a hotel. The basic definition of hotel tax imposition according to Semarang City Regional Regulation Number 3 of 2011 Article 5 states that the basis for imposing tax is the amount of payment or that should be paid to the hotel. Meanwhile, the definition of hotel tax rates in Semarang City Regional Regulation Number 3 of 2011 Article 6 states that the tax rate is set at 10% (ten percent) of the basis of imposition as referred to in Article 5.

Based on Law No. 28 of 2009 Article 1 Paragraph 22 states that restaurant tax is a tax on services provided by restaurants. Meanwhile, what is meant by a restaurant is a facility that provides food and/or beverages for a fee, which also includes restaurants, cafeterias, canteens, stalls, bars and the like including catering. Restaurant tax subjects are individuals or entities that make payments to restaurants/restaurants, cafes, bars and the like. So it can be said that the subject of restaurant tax is consumers who enjoy and pay for the services provided by restaurant entrepreneurs. The restaurant taxpayers are individuals or entities that operate restaurants/restaurants, cafes, bars and the like.

Mindset

Figure 1
Mindset
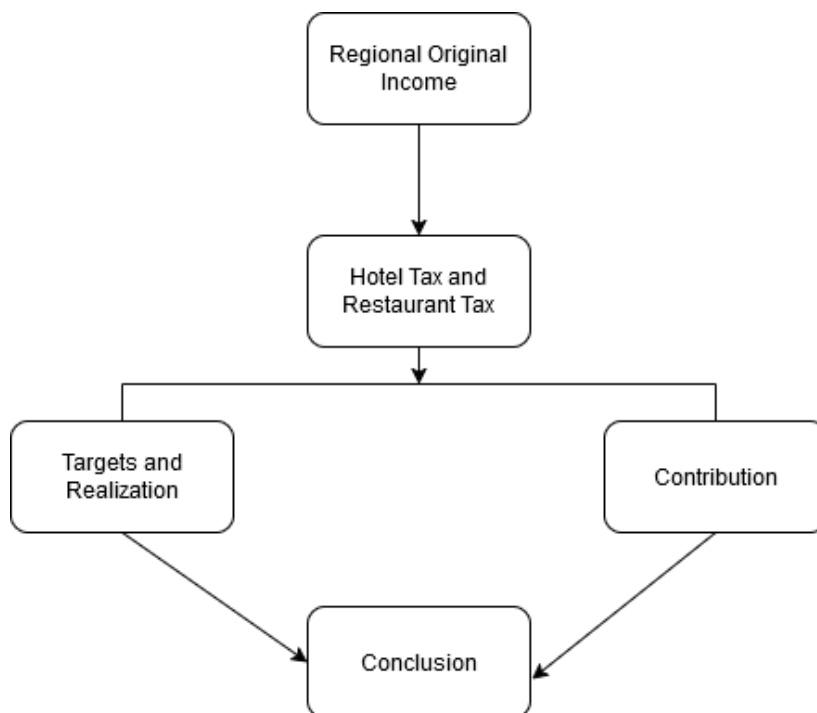
Hypothesis
H1 : Hotel tax contributes to the original revenue of the Yogyakarta cot area in 2017-2021.
H2 : Restaurant tax contributes to the original income of Yogyakarta city in 2017-2021

METHOD

Type of Research

The type of research used is qualitative, which clearly describes the problem being researched through interpretation, analysis, and interpretation of data (Sodik, 2015). The research used is a case study, where research is carried out on a certain object. This research was conducted in the Yogyakarta City Government by taking tax data in the city.

Data and Data Sources

The data used in this study is *a time series* during 2017 – 2021.

Data Collection Methods

The data collection techniques carried out by the authors in this study are as follows:

1. Documentation

   Documentation is carried out by searching, processing and recording data related to this research. The data used in this study is secondary data, namely Regional Original Revenue, Hotel Tax and Restaurant Tax of the Yogyakarta City Government obtained from the Yogyakarta City Bappeda and www.djpk.kemenkeu.go.id

2. Libraries

   This technique is carried out both through library research and internet research, to obtain data and add theoretical insights that will be used for the benefit of researchers with the intention of obtaining supporting data that functions as a literature review to support the secondary data obtained and other references related to this research.

Data Analysis Techniques

The data analysis method is descriptive by collecting data, analyzing data, and interpreting it. There are three data analysis flows that occur simultaneously (Sugiyono, 2018), as follows :

1. Data Presentation

   This study presents tabular data, namely the development of hotel tax, restaurant tax and PAD from 2017 to 2021. Then the data is processed and the data will be presented in descriptive form.

   The data is processed with the following formula :

$$Contribution = \frac{Realization\ Tax}{Total\ PAD} x100\%$$

2. Data Conclusion

   After the data is processed, the researcher will draw conclusions from the elaboration of the results of data analysis.

RESULT

Analysis of Hotel Tax Revenue Contribution

Taxes play an important role in regional revenue because taxes contribute to Regional Original Revenue. This analysis is used to determine the contribution of hotel taxes to Regional Original Revenue which is calculated by the following formula:

$$Contribution = \frac{Realization\ Hotel\ Tax}{Total\ PAD} x100\%$$

The calculation of Hotel Tax Contribution to Regional Original Revenue is as follows :

1. Hotel Tax Contribution in 2017

$$Contribution\ in\ 2017 = \frac{129.058.540}{657.050.000.000} x100\% = 0,19\%$$

2. Hotel Tax Contribution in 2018

$$Hotel\ Tax\ Contribution\ in\ 2018 = \frac{149.075.650}{667.490.000.000} x100\% = 0,22\%$$

3. Hotel Tax Contribution in 2019

$$Hotel\ Tax\ Contribution\ in\ 2019 = \frac{161.297.190}{689.050.000.000} x100\% = 0,23\%$$

4. Hotel Tax Contribution in 2020

$$Hotel\ Tax\ Contribution\ in\ 2020 = \frac{78.279.060}{563.170.000.000} x100\% = 0,13\%$$

5. Hotel Tax Contribution in 2021

$$Hotel\ Tax\ Contribution\ in\ 2021 = \frac{69.577.660}{598.120.000.000} x100\% = 0,11\%$$

Table 1
Results of Hotel Tax Contribution to PAD

Year	Hotel Tax	Total PAD	Contribution
2017	Rp 129.058.540	Rp 657.050.000.000	0,19%
2018	Rp 149.075.650	Rp 667.490.000.000	0,22%
2019	Rp 161.297.190	Rp 689.050.000.000	0,23%
2020	Rp 78.279.060	Rp 563.170.000.000	0,13%
2021	Rp 69.577.660	Rp 598.120.000.000	0,11%

It can be known that the contribution of Hotel Tax to Regional Original Revenue in 2017 was 0.19%. In 2018 the contribution of Hotel Tax increased to 0.22%. In 2019, the contribution of Hotel Tax still increased to 0.23%. But in 2020 during the pandemic, hotel taxes experienced a very drastic decrease, namely to 0.13%. In 2021, the decline still continues to occur in the Hotel Tax to 0.11%.

Analysis of Restaurant Tax Revenue Contribution

Taxes play an important role in regional revenue because taxes contribute to Regional Original Revenue. This analysis is used to determine the contribution of restaurant taxes to Regional Original Revenue which is calculated by the following formula:

$$Contribution = \frac{Realization\ Restaurant\ Tax}{Total\ PAD} X100\%$$

The calculation of the contribution of Restaurant Tax to Regional Original Revenue is as follows:

1. Restaurant Tax Contribution in 2017

$$Contribution\ in\ 2017 = \frac{42.635.640}{657.050.000.000} x100\% = 0,06\%$$

2. Restaurant Tax Contribution in 2018

$$Contribution\ in\ 2018 = \frac{48.312.180}{667.490.000.000} x100\% = 0,07\%$$

3. Restaurant Tax Contribution in 2019

$$Contribution\ in\ 2019 = \frac{63.237.220}{689.050.000.000} x100\% = 0,09\%$$

4. Restaurant Tax Contribution in 2020

$$Contribution\ in\ 2020 = \frac{43.521.750}{563.170.000.000} x100\% = 0,07\%$$

5. Restaurant Tax Contribution in 2021

$$Contribution\ in\ 2021 = \frac{46.257.450}{598.120.000.000} x100\% = 0,07\%$$

Table 2
Results of Restaurant Tax Contribution to PAD

Year	Restaurant Tax	Total PAD	Contribution
2017	Rp 42.635.640	Rp 657.050.000.000	0,06%
2018	Rp 48.312.180	Rp 667.490.000.000	0,07%
2019	Rp 63.237.220	Rp 689.050.000.000	0,09%
2020	Rp 43.521.750	Rp 563.170.000.000	0,07%
2021	Rp 46.257.450	Rp 598.120.000.000	0,07%

Based on the table above, it shows that in 2017 the contribution value was 0.06%, then in 2018 it increased to 0.07%. In 2019, it increased again to 0.09%. Then in 2020 it decreased to 0.07%. And in 2021 there was no increase or decrease, which remained at 0.07%. From this description, it can be seen that Restaurant Tax contributes to the most significant Regional Original Revenue in 2019.

Discussion

Hotel Tax from year to year contributes to the Regional Original Revenue, and most significantly in 2019. However, if you look at the hotel tax in 2017-2021, it is not the largest tax revenue, meaning that there are types of regional taxes that have a higher contribution to Regional Original Revenue. Hotel tax still contributes slightly to the Regional Original Revenue in

Yogyakarta City. Hotel taxes in Yogyakarta City should be able to contribute a lot to Regional Original Revenue, considering that Yogyakarta City is now a destination city for tourism so that many visitors want to enjoy holidays by staying overnight in the city of Yogyakarta, this will certainly have a positive impact on hotel taxes, because with more and more people staying in hotels, it will increase revenue on the hotel tax itself. The increase in the number of hotels in the city of Yogyakarta is also an important factor in increasing hotel tax revenue. So that with the many tourist attractions in Jogja, it can attract investors to build star hotels in tourist areas, with an increase in the number of hotels can increase hotel taxes in Yogyakarta City.

In contrast to the Hotel Tax, the Restaurant Tax does not experience a significant decrease every year. In 2020 when the Covid-19 pandemic hit Indonesia, restaurant taxes contributed 0.07%, this percentage is still the same as in 2018. And in 2021 the Restaurant Tax has not experienced a significant increase, so the contribution has not increased. This is because people have just adapted to the new normal conditions due to Covid-19, so that economic activities have not run as smoothly as in previous years.

CONCLUSION

Based on the results of the research and discussion of the analysis of the contribution of hotel tax and restaurant tax to the original revenue of the city of Yogyakarta in 2017-2021, it can be concluded as follows:

1. Hotel Tax made a significant contribution to local revenue in 2019 by 0.23%. And the hotel tax that is not enough contributes to the Regional Original Revenue in 2021 by 0.11%. In the 2017-2021 range, hotel tax is not the largest tax revenue, meaning that there are types of regional taxes that have a higher contribution to Regional Original Revenue.

2. Restaurant Tax made a significant contribution to the region's original revenue in 2019 by 0.09%. And the restaurant tax that is not enough contributes to the Regional Original Revenue in 2017 by 0.06%. This Restaurant Tax decreased in 2020 & 2021 by 0.07%, this is due to the Covid-19 that is still hitting in Indonesia. Because during Covid-19 people are prohibited from doing activities outside the home.

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