The Effectiveness and Contribution of Hotel andRestaurant Tax Revenue to PAD Palopo City

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ABSTRACT

Purpose: Regional Original Income is revenue from local tax levies, regional levies, separated regional wealth management and other income. Restaurant tax and hotel tax are included in local taxes. Restaurants and hotels are potential sectors in increasing the effectiveness of tax revenues and their contributions can spur economic development in Palopo City. The purpose of this study was to determine the effectiveness and contribution of restaurant taxes and hotel taxes to PAD in Palopo City. The research was conducted at the Regional Revenue Service of Palopo City.

Design/methodology/approach: The analytical method used is a descriptive method, namely analyzing the realization of restaurant tax and hotel tax realization data from 2016-2020.

Findings: The results of the overall study The effectiveness of restaurant tax revenues and hotel taxes in 2016-2020 is very effective. Revenue from restaurant tax and hotel tax in 2016-2020 made a good contribution to PAD.

Practical implications: The leadership of DISPENDA should be committed to the targets to be achieved every year, and strive to increase the contribution of restaurant taxes and hotel taxes to local revenues.

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I. INTRODUCTION

Regional government is the administration of government affairs by the regional government and regional people's representative councils according to the principles of autonomy and assistance tasks with the principle of autonomy as wide as possible within the system and principles of the Unitary State of the Republic of Indonesia as referred to in the Constitution of the Republic of Indonesia. Local governments have broad rights and authority to manage economic and financial resources owned in their regions. This is in line with Law Number 28 of 2009 concerning Regional Taxes and Regional Levies. The Act describes the various types of local taxes contained therein. These taxes include hotel tax, restaurant tax, entertainment tax, billboard tax, street lighting tax, non-metallic minerals and rocks tax, parking tax, groundwater tax, swallow's nest tax, rural and urban land and building tax, and taxes. acquisition of building land rights.

According to Siahaan (2009) states that local taxes are taxes set by local governments with Regional Regulations (Perda), whose collection authority is carried out by local governments and the results are used to finance local government expenditures in implementing government administration and development in the region. Thus, local taxes have a major contribution to the implementation and development of a region.

Hotel and restaurant taxes are local taxes that contribute to PAD in line with development policies that are increasingly paying attention to the components of the service and tourism sectors as supporting the development of the tourism business. Hotels and restaurants are potential sectors, with this potential, it is hoped

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that increasing effectiveness in hotel tax revenues and restaurant taxes can contribute to PAD and can spur economic development in an area, especially in this study the Palopo City area.

Palopo City is a Madya City in South Sulawesi Province which has been designated as an autonomous city based on Law Number 11 of 2002 concerning the Establishment of Mamasa Regency and Palopo City in South Sulawesi Province. If the potential of economic resources in Palopo City continues to be developed and improved, it will be able to improve the image of the region, so as to maximize the PAD of Palopo City. One of the efforts is to increase local taxes.

Palopo City regional taxes and levies from 2016-2020 always exceed the target expected by the government and always experience a fairly high increase, except in 2018 the Palopo City regional taxes and levies have decreased. The realization of regional taxes and levies in Palopo City in 2016-2020 can be seen in table 1:

Table 1. Realization of Regional Taxes and Levies for Palopo City 2016-2020

No	Year	Target (Rp)	Realization (Rp)	%
1	2016	10.419.568.000	11.488.866.380	110,27
2	2017	12.561.652.000	13.549.674.263	107,87
3	2018	75.164.481.000	20.062.306.332	26,70
4	2019	25.856.750.000	27.582.509.427	106,67
5	2020	29.846.450.000	31.885.685.286	106,83

(Source PAD Palopo City 2016-2020)

In table 1 it can be seen that in 2016 the realization that could be achieved by the Palopo City government was Rp. 11,488,866,380 or 110.27% of the target of Rp. 10,419,568,000, this number showed an increase of 10.27%. In 2017 the realization reached Rp13,549,674,263 or 107.87% of the targeted Rp12,561,652,000, this number showed an increase of 7.87%. In 2018 the realization achieved was Rp. 20,062,306,332 or 26.70% of the targeted Rp. 75,164,481,000, this amount showed an extreme decrease of 73.30% from the expected target. In 2019, the realization achieved was Rp. 27,582,509,427 or 106.67% of the target of Rp. 25,856,750,000, this number showed an increase of 6.67%. And in 2020 the realization achieved was Rp. 31,885,685,286 or 106.83% of the targeted Rp. 29,846,450,000, this number showed an increase of 6.83%. From this explanation, the highest increase was shown in 2016 which was 110.27% and the lowest was shown in 2018 where in that year it decreased by 26.70%.

Palopo City, which is on the Trans Sulawesi route, has quite good facilities and infrastructure, with sub-districts or urban villages within the city area that can be reached by means of roads that are in fairly good condition. In addition, the existence of several educational institutions, hospitals, tourist attractions, and factories that are established in the Palopo City area is a factor in the construction of hotels, inns, rented houses, restaurants, restaurants, in order to provide services to people who want to come to work, study, or travel to Palopo City. With the number of hotels and restaurants in Palopo City which is a potential sector in increasing the effectiveness of hotel and restaurant tax revenues and the contribution made by hotels and restaurants, it is expected to spur economic development in Palopo City.

Based on the description of the background above, this research focuses on the following problems: 1) Does hotel tax have a significant effect on PAD in Palopo City?; 2) Does the restaurant tax have a significant effect on the PAD of Palopo City?; 3) Has the hotel and restaurant tax increased its effectiveness and contributed to the PAD of Palopo City?. While the objectives to be achieved in this study are: 1) To find out whether hotel tax has a significant effect on PAD in Palopo City; 2) To find out whether the restaurant tax has a significant effect on PAD in Palopo City; 3) To determine the level of effectiveness as well as the contribution of hotel and restaurant taxes to the PAD of Palopo City.

A. Theoretical Foundation and Hypothesis
1. Hotel Tax

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In accordance with Law Number 28 of 2009 Article 1 points 20 and 21, Hotel Tax is a tax on services provided by hotels. Whereas what is meant by hotel is a lodging/resting service provider facility including other related services for a fee, which includes motels, inns, tourism huts, tourism guesthouses, guesthouses, lodging houses and the like, as well as boarding houses with more than ten rooms.

Hotel tax objects are services provided by hotels with payment, including supporting services as hotels that provide convenience and comfort, including sports and entertainment facilities. The subject of hotel tax is an individual or entity that makes payments to an individual or entity operating a hotel. Hotel taxpayers are individuals or entities operating hotels. The hotel tax rate is set at 10%. (Perda Palopo City Number 2 Year 2011 Chapter II Concerning Types of Regional Taxes)

Siahaan (2009) states that the hotel tax calculation is in accordance with the following formula:

Tax Payable	= Tax Rate X Tax Base
	= Tax Rate X the amount of Payment received or should have been received by the Hotel

2. Restaurant tax

According to Law Number 28 of 2009 Article 1 points 22 and 23, Restaurant Tax is a tax on services provided by restaurant owners. While what is meant by a restaurant is a facility that provides food and/or drinks for a fee, which includes restaurants, cafeterias, canteens, stalls, bars, and the like including catering/catering services.

The object of the tax is every service provided by the restaurant, including the sale of food and/or beverages consumed by the buyer, whether consumed in or outside the restaurant. Tax subjects are individuals or entities that buy food and/or drinks from restaurants. A restaurant taxpayer is an individual or entity that operates a restaurant. The restaurant tax rate is set at 10%. (Perda Palopo City Number 2 Year 2011 Chapter II Concerning Types of Regional Taxes)

Siahaan (2009) states that the restaurant tax calculation is in accordance with the following formula:

Tax Payable	= Tax Rate X Tax Base
	= Tax Rate X the amount of Payment received or should have been received by the Restaurant

3. Regional Original Income (PAD)

According to Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments, Article 1 number 13, namely, Regional original income is income obtained by the region which is collected based on regional regulations in accordance with statutory regulations. Regional Original Revenue (PAD) is all revenues obtained by the region from sources within its own territory which are collected based on regional regulations in accordance with applicable laws and regulations (Halim, 2004).

4. Effectiveness

According to Mahmudi (2010) effectiveness is the relationship between output and goals or objectives to be achieved. It is said to be effective if the activity process achieves the goals and final objectives of the policy. The greater the output produced towards the achievement of the goals and objectives specified, the more effective the work process of an organizational unit. Effectiveness is used to measure the relationship between the results of the collection of a tax with the potential of the tax itself. The calculation of potential effectiveness is carried out if the amount of potential tax revenue is not the same as the target of tax revenue (Halim, 2004). The criteria used to assess effectiveness can be seen in table 2:

Table 2. Effectiveness Assessment Criteria

Persentase Efektivitas	Kriteria
>100%	Sangat Efektif
90% – 100%	Efektif
80% – 90%	Cukup Efektif

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60% – 80%	Kurang Efektif
<60%	Tidak Efektif

Source: Depdagri, Kepmendagri No. 690.900.327

5. Contribution

The definition of contribution according to the General Indonesian Dictionary is money dues (to associations, etc.), while the definition of contribution when based on the original English word is contribution which when translated into Indonesian is donation, support, or assistance. In this study, contributions are used to determine the extent to which local taxes contribute to PAD revenue. In knowing the contribution, it is done by comparing local tax revenues (especially hotel and restaurant taxes) for a certain period with PAD revenues in a certain period as well. The bigger the result means the bigger the role of local taxes on PAD, and vice versa if the results of the comparison are too small, it means that the role of local taxes on PAD is also small (Mahmudi, 2010). The criteria used to assess the contribution can be seen in table 3:

Table 3. Classification of Contribution Criteria

Persentase Efektivitas	Kriteria
0,0% – 10%	Sangat Kurang
10,10% – 20%	Kurang
20,10% – 30%	Sedang
30,10% – 40%	Cukup Baik
40,10% – 50%	Baik
>50%	Sangat Baik

Source : Depdagri, Kepmendagri No. 690.900.327

B. Theoretical Framework

To help understand the effectiveness and contribution of hotel taxes and restaurant taxes to the PAD of the Palopo City government, a theoretical framework is needed. From several theoretical foundations of previous research that have been described above, the theoretical framework for this research is arranged in Figure 1:
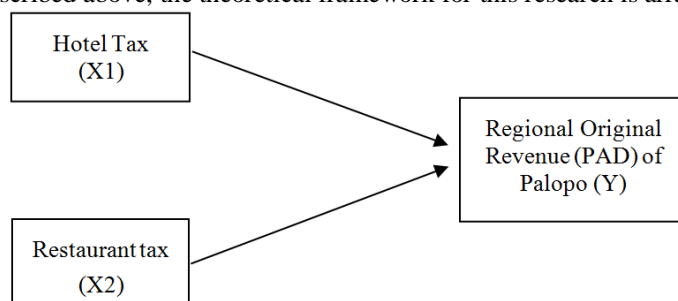
Figure 1. Theoretical Framework

From Figure 1 above, it can be seen that the hotel tax (X1) and restaurant tax are used as independent variables (X2), which is a form of local tax levy that has a contribution to Regional Original Income (PAD) in Palopo City which in this study is PAD. is used as the dependent variable (Y).

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C. Hypothesis

Hotel and restaurant taxes are part of local taxes that can increase Palopo City's PAD. In accordance with Law Number 28 of 2009 Article 1 points 20 and 21, Hotel Tax is a tax on services provided by hotels. Whereas what is meant by hotel is a lodging/resting service provider facility including other related services for a fee, which includes motels, inns, tourism huts, tourism guesthouses, guesthouses, lodging houses and the like, as well as boarding houses with more than ten rooms. According to Law Number 28 of 2009 Article 1 points 22 and 23, Restaurant Tax is a tax on services provided by restaurant owners. While what is meant by a restaurant is a facility that provides food and/or drinks for a fee, which includes restaurants, cafeterias, canteens, stalls, bars, and the like, including catering/catering services.

According to Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments, Article 1 number 13, namely, Regional original income is income obtained by the region which is collected based on regional regulations in accordance with statutory regulations. The regional income sector plays a very important role, because through this sector it can be seen how far a region can finance government activities and regional development. Based on several theoretical studies as well as previous research and the above framework, the authors formulate the following hypotheses:

H1: Hotel tax has a significant positive effect on Palopo City's Original Regional Revenue (PAD).

H2: Restaurant tax has a significant positive effect on Palopo City's Original Regional Revenue (PAD).

II. METHODOLOGY

A. Data Types and Sources

The data used in this study mostly uses quantitative data in the form of a detailed list of revenue receipts, namely Hotel Tax Revenue and Regional Restaurant Tax Palopo City (2016-2020). The source of data used in this study is secondary data, in the form of targets and realization of Regional Original Revenue from 2016-2020 which can be obtained at the Regional Revenue Agency of Palopo City.

B. Data Analysis Model

The data analysis method used in this research is descriptive analysis method, where the researcher tries to describe the reality or conditions of an object in the form of sentence descriptions and numerical data based on statements from parties directly related to this research. The results of the analysis are then interpreted to provide a clear picture of the problems posed.

1. Effectiveness Analysis

   The increase in the effectiveness of hotel taxes and restaurant taxes can be calculated by the formula:

$$\frac{\text{Realisasi Penerimaan PAD (Pajak Hotel atau Pajak Restoran)}}{\text{Target Penerimaan PAD (Pajak Hotel atau Pajak Restoran)}} \times 100\%$$

2. Contribution Analysis

   The contribution of hotel tax and restaurant tax to PAD can be calculated using the formula:

$$\frac{\text{Realisasi Penerimaan Pajak Hotel atau Pajak Restoran)}}{\text{Realisasi Penerimaan PAD}} \times 100\%$$

III. RESULTS AND DISCUSSION

A. Research result

Based on Table 1, it is known that there are four research variables, namely Financial Performance Corporate Social Responsibility, Good Governance, and company values proxied with Tobin's Q.

Table 4. Realization of Palopo City Hotel Tax Revenue (2016-2020)

Year		Target		Realization	(%)
2016	Rp	253.700.000	Rp	311.678.742	122,85
2017	Rp	311.000.000	Rp	363.784.015	116,97

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2018	Rp	347.025.000	Rp	350.884.859	101,11
2019	Rp	357.000.000	Rp	364.811.039	102,19
2020	Rp	401.000.000	Rp	419.036.605	104,5

Source: Dispenda Palopo City (2021)

Table 4 shows that hotel tax revenues do not always increase every year. In 2018 hotel tax revenue slightly decreased from the previous year 2017 of Rp. 363,784,015 then in 2018 it only reached Rp. 350,884,859, but again experienced an increase in the last 2 years, namely 2019 and 2020. However, although it experienced a slight decline in 2018, the Palopo City Government Hotel Tax revenue still reached the target every year.

Table 5. Realization of Palopo City Restaurant Tax Revenue (2016-2020)

Year		Target		Realization	(%)
2016	Rp	2.000.000.000	Rp	2.416.730.464	120,84
2017	Rp	2.505.000.000	Rp	2.982.235.219	119,05
2018	Rp	3.200.206.000	Rp	3.699.478.197	115,60
2019	Rp	3.740.000.000	Rp	4.373.781.409	116,97
2020	Rp	4.250.000.000	Rp	5.076.946.649	119,46

Source: Dispenda Palopo City (2021)

Table 5 shows that restaurant tax revenues always increase every year. However, if you look at the percentage of realization in 2018, restaurant tax revenues decreased from the previous year 2017 of 119.05% then in 2018 the percentage level only reached 115.60%, but again increased in the last 2 years, namely 2019 and 2020. However, although the percentage level of realization decreased slightly in 2018, the Palopo City Government Restaurant Tax revenue still reaches the target every year.

Table 6. Palopo City Hotel Tax Effectiveness Level (2016-2020)

Year		Target		Realization	Effectiveness (%)	Information
2016	Rp	253.700.000	Rp	311.678.742	122,85	Very effective
2017	Rp	311.000.000	Rp	363.784.015	116,97	Very effective
2018	Rp	347.025.000	Rp	350.884.859	101,11	Very effective
2019	Rp	357.000.000	Rp	364.811.039	102,19	Very effective
2020	Rp	401.000.000	Rp	419.036.605	104,5	Very effective

Source: Dispenda Palopo City (2021)

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Table 6 shows that the level of hotel tax effectiveness for 2016-2020 can be categorized as "Very Effective" because it has achieved the set target. In 2018 the effectiveness level was 101.11% or decreased by 15.86% from 2017 and in 2019 the effectiveness level increased again by 1.8% from the previous year to 102.19%. This illustrates that the effectiveness of the Palopo City hotel tax from 2016- 2020 can be categorized as very effective because it has an average effectiveness level of above 100%.

Table 7. Palopo City Restaurant Tax Effectiveness Level (2016-2020)

Year		Target		Realization	Effectiveness (%)	Information
2016	Rp	2.000.000.000	Rp	2.416.730.464	120,84	Very effective
2017	Rp	2.505.000.000	Rp	2.982.235.219	119,05	Very effective
2018	Rp	3.200.206.000	Rp	3.699.478.197	115,6	Very effective
2019	Rp	3.740.000.000	Rp	4.373.781.409	116,97	Very effective
2020	Rp	4.250.000.000	Rp	5.076.946.649	119,46	Very effective

Source: Dispenda Palopo City (2021)

From table 7 it can be seen that the level of restaurant tax effectiveness for 2016-2020 can be categorized as "Very Effective" because it has reached the set target. In 2018 the effectiveness level was 115.60% or decreased by 3.45% from 2017 and in 2018 the effectiveness level increased again by 1.37% from the previous year to 116.97%. This illustrates that the effectiveness of the Palopo City hotel tax from 2016- 2020 can be categorized as very effective because it has an average effectiveness level of above 100%.

Table 8. Hotel Tax Contribution to PAD Palopo City 2016-2020

Year		Hotel Tax		Palopo City PAD	Contribution (%)
2016	Rp	311.678.742	Rp	11.488.866.380	2,71%
2017	Rp	363.784.015	Rp	13.549.674.263	2,68%
2018	Rp	350.884.859	Rp	20.062.306.332	1,74%
2019	Rp	364.811.039	Rp	27.582.509.427	1,32%
2020	Rp	419.036.605	Rp	31.885.685.286	1,31%

Source: Dispenda Palopo City (2021)

Table 8 shows that in 2016 hotel tax has contributed to PAD of Palopo City by 2.71% of total PAD revenue of 11,488,866,380, in 2017 it contributed 2.68% of total PAD revenue of 13,549,674,263, in 2017 in 2018 contributed 1.74% of total PAD revenue of 20,062,306,332, in 2019 contributed 1.32% of total PAD revenue of 27,582,509,427, and in 2020 contributed 1.31% of total PAD revenue is 31,885,685,286.

Table 9. Restaurant Tax Contribution to PAD Palopo City 2016-2020

Year	Restaurant tax	Palopo City PAD	Contribution (%)

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2016	*Rp*	*2.416.730.464*	*Rp*	*11.488.866.380*	*21,03%*
2017	*Rp*	*2.982.235.219*	*Rp*	*13.549.674.263*	*22,00%*
2018	*Rp*	*3.699.478.197*	*Rp*	*20.062.306.332*	*18,43%*
2019	*Rp*	*4.373.781.409*	*Rp*	*27.582.509.427*	*15,85%*
2020	*Rp*	*5.076.946.649*	*Rp*	*31.885.685.286*	*15,92%*

Source: Dispenda Palopo City (2021)

Table 9 shows that in 2016 the restaurant tax has contributed to the PAD of Palopo City by 21.03% of the total PAD revenue of 11,488,866,380, in 2017 it contributed 22.00% of the total PAD revenue of 13,549,674,263, in 2017. in 2018 contributed 18.43% of total PAD revenue of 20,062,306,332, in 2019 contributed 15.85% of total PAD revenue of 27,582,509,427, and in 2020 contributed 15.92% of total PAD revenue of 31,885,685,286.

B. Discussion

Restaurant Tax and Hotel Tax are also part of the Regional Tax which is a source of revenue from PAD. The results of the study show that in general the amount of Regional Tax revenue from 2016-2020 has increased significantly every year. And this can help increase Palopo City's Original Regional Revenue in order to finance expenses or expenditures from the Palopo City government. Not only that, therefore the Regional Tax can carry out its function, namely the regularend function as a tool to regulate and implement the policies of the Palopo City government in social and economic terms.

The results showed that the level of effectiveness of local tax receipts in this case the restaurant tax and hotel tax from 2016-2020 in Palopo City varied but, overall it was very effective. The contribution given by the Regional Tax in this case the Restaurant Tax and Hotel Tax from 2016-2020 in Palopo City using the contribution method has made a good contribution to Regional Original Income so that it can affect the PAD received by Palopo City. The results of this study are in line with the results of research by Memah (2013) which concluded that the level of effectiveness of the Manado City hotel tax and restaurant tax is very effective because the overall effectiveness level reaches a percentage of more than 100%. And the contribution of hotel tax and restaurant tax in 2016-2020 made a good contribution to PAD so that it can affect the amount of PAD received.

The following are some steps that the Palopo City Revenue Service can take in maintaining and even increasing local tax revenues, in this case the Restaurant Tax and Hotel Tax, namely:
1. Seeing potential taxpayers in North Minahasa Regency.
2. To provide guidance to taxpayers, for example by conducting socialization.
3. Improving the professionalism of human resources through the addition of insight / knowledge in the field of Regional Tax for officers.
4. Improving services for taxpayers.
5. Improve the performance of regional wealth asset managers in absorbing Regional Taxes.

IV. CONCLUSION

1. The level of effectiveness of the collection of hotel taxes and restaurant taxes carried out by the Regional Revenue Service of Palopo City in 2016-2020 varies widely and has the following ranges:
   a. In 2016 the highest effectiveness level was hotel tax with an effectiveness level of 122.85%, while the restaurant tax effectiveness level was 120.84%, only 2.01% difference from the hotel tax effectiveness level.
   b. In 2017 the highest level of effectiveness was the restaurant tax with an effectiveness level of 119.05%, while the hotel tax had an effectiveness level of 116.97%, only 2.08% difference from the restaurant tax effectiveness level.

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c. In 2018 the highest level of effectiveness was the restaurant tax with an effectiveness level of 115.60%, while the hotel tax had an effectiveness level of 101.11%, only having a difference of 14.49% from the effectiveness level of the restaurant tax.

d. In 2019, the highest level of effectiveness was the restaurant tax with an effectiveness rate of 116.97%, while the hotel tax had an effectiveness level of 102.19%, only having a difference of 14.78% from the effectiveness level of the restaurant tax.

e. In 2020 the highest level of effectiveness is the restaurant tax with an effectiveness level of 119.46%, while the hotel tax has an effectiveness level of 104.5%, only having a difference of 14.96% from the effectiveness level of the restaurant tax.

f. The average level of hotel tax effectiveness in 2016-2020 is 109.52%, 8.86% lower than the average level of restaurant tax effectiveness in 2016-2020 which is 118.38%.

2. Overall hotel tax and restaurant tax contributions in 2016-2020 made a good contribution to Palopo City's PAD so that it could affect the amount of PAD received. For Hotel Tax, the largest percentage contribution was in 2016 at 2.71% and the lowest percentage in 2020 was 1.31% with an average contribution of 1.95%. Meanwhile, the Restaurant Tax has an average contribution of 18.64%, where the highest contribution was in 2017 of 22.00% and the lowest was 15.85% in 2019.

3. The effectiveness level of the hotel tax and restaurant tax of Palopo City is very effective because the overall effectiveness level reaches a percentage of more than 100%.

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