



EFFECT OF HOTEL AND RESTAURANT TAX REVENUES ON LOCAL NATIVE INCOME IN SEMARANG CITY

Ajun Nurul Afa 

Dr. Hendri Hermawan A, M.S.I 

Institut Agama Islam Negeri Pekalongan, Indonesia

Abstract

This study aims to analyze the influence of hotel and restaurant tax revenues in Semarang City. The research uses descriptive quantitative methods with a secondary data analysis approach. The object of this research is the large contribution of hotel and restaurant taxes to the original income of the Semarang City area which includes reports on the realization of local native income, the level of effectiveness of realization, the realization of hotel and restaurant taxes. The authors used secondary data obtained from various official local government sources. Hotel and restaurant tax contributions are still very less contributing because the value is below 10%. The realization of regional income is very effective because the average percentage exceeds 100%. The author lists hotel tax revenue data from 2017-2021, and restaurant taxes from 2017-2021, the pandemic has also greatly affected hotel and restaurant tax revenues and there are obstacles in collecting information data, namely the lack of data updates on the official website of the Semarang City regional government. Suggestions for local governments to further develop and compile regional data periodically and systematically so that further research can be more actual and accurate.

Keywords: Hotel Tax, Restaurant Tax, Income, Realization, Contribution

Introduction

The state of Indonesia is a country that adheres to the principle of regional autonomy. Regional autonomy is the authority given by the central government to regulate its own territory with applicable law regulations. The Law governing regional autonomy is Law No. 32 of 2004 which is currently undergoing a change to Law No. 12 of 2008 which contains the principle of organizing local government prioritizing the principle of decentralization. As for other legal references listed in the 1945 Constitution which reads "NKRI is divided into provinces, districts, and cities that regulate and manage government affairs themselves according to the principle of autonomy and assistance duties".

Hotel Tax and Restaurant Tax are types of Local Taxes whose potential increasingly developed along with the progress of supporters such as in the service sector, development, and tourism. Regional development is one form of the realization of the implementation of local government affairs carried out using PAD funds which certainly requires the active role of the community to improve the welfare of the regional community. The existence of regional autonomy proves that the area is able to take care of its household affairs. As for some factors, the area is considered capable of taking care of its own household., one of them is being able to finance the affairs provided by the central government with its own finances from the area. Regional Native Income (PAD) is regional income obtained from regional businesses according to applicable legislation. Regional revenue plays an important role in the realization of regional autonomy through the process of handing over authority from the central government to the local government which requires regional ability to finance the implementation of regional activities. Regional financing also depends on the regional income obtained. One source of regional income comes from hotel taxes and restaurant taxes (Candrasari & Ngumar, 2016).

The increasing number of hotel developments in Semarang City has no significant influence on hotel and restaurant taxes on the original income of the Semarang City area, but it tends to be stable. Unlike the hotel,

the construction of restaurants had a significant effect on regional revenues in Semarang City from 2009 to 2013. Semarang City Regional Financial and Asset Management Office in the area in Semarang City (Sari, 2017).

Semarang City is included in the region with the highest regional revenue compared to other cities in the period 2016-2018 and in 2016-2017 the acceptance of Semarang City increased, but in 2018 it decreased. The government is expected to further increase the potential for local taxes in which there are components of hotel taxes and restaurant taxes (Rizqiyah, 2018).

Semarang City as the Capital of Central Java Province has many advantages because it is an economic traffic route in the north of Java Island, Semarang City also includes a Metropolitan City that is able to compete in industry and services. The Semarang City Regional Government should be able to maximize regional sectors, namely in the hotel and restaurant sectors by creating a holiday agenda to attract tourists to visit. In addition, the Semarang City Regional Government can also make regulations regarding the growth of hotels and restaurants so that later the Semarang City Regional Revenue continues to grow (Rohman & Syah, 2014).

The growth in hotel tax receipts and restaurant taxes from 2008-2012 experienced growth that fluctuated from year to year but was still within effective criteria. The number of tourists in 2010-2012 has increased every year. And for the influence of hotel and restaurant revenue is not too significant because there are other regional tax components in the preparation of Regional Native Income of 28.46 percent. Regional tax revenue is higher than other regional revenue sources in Semarang City from 2013-2018 because the local government can realize the potential in Semarang City (Aji & SBM, 2021).

Transfer funds from the government in the form of a General Allocation Fund from 2005-2009 continue to increase which means that the level of independence of Semarang City is still not sufficient for regional fiscal needs. Regional Native Income on an annual basis also does not have a significant impact in efforts towards regional independence. Soleh and Rochmansjah (2010), said the source of regional revenue in the context of regional autonomy still depends on assistance and donations from the central government (Atmaja & R Mulyo, 2011).

Intended to determine the effect of Hotel Tax, Restaurant Tax, and Entertainment Tax of the Regional Original Revenue (PAD) of Tana Toraja Regency for the 2015-2019 period. And carried out at BAPENDA Tana Toraja Regency with the observation method, interviews and literature study conducted systematically based on research objectives. The analytical method used is the method of multiple linear regression analysis and hypothesis testing with the t test and F test. From the results of the T test it was found that the hotel tax had no significant effect on significant with sig value $0.157 > 0.05$ with tcount $3.972 < t_{table} 12.706$ to original income area. Restaurant Tax has a significant effect with a sig value of $0.024 < 0.05$ with tcount $26.867 > t_{table} 12.706$ on Regional Original Income and entertainment tax has no significant effect significant with sig value $0.024 < 0.05$ with t table $15.290 > t_{count} 12.706$ to Original Income Area. From the results of the F test, it was found that simultaneously Hotel Tax, Restaurant Tax, and Tax Entertainment has a significant effect with a sig value of $0.028 < 0.05$ with ttable $701.973 > t_{count} 18.51$ to Regional Original Income (Makassar et al., 2021).

As the capital of Central Java, Semarang City is a city that always pays attention to regional development, but in the management and collection of restaurant hotels are still considered lacking because of obstacles in the form of limited tax collection officers and there are some taxpayers who are still looking to benefit from the tools that have been installed in several hotels in Semarang City. But this has no significant effect, judging from the victory of Semarang City in the 2021 regional development award in Central Java Province. The city of Semarang always increases the construction of buildings that have selling points, such as hotels, restaurants, shopping objects, and apartments. This increase in development will support regional income that will increase rapidly and increase the growth and development of the area. The city of Semarang is believed to have great potential in the hotel and restaurant sector because many foreign tourists often visit the city of Semarang. The construction of shopping centers is also very attractive to restaurant business actors to just plant shares or build restaurants in the shopping center. The existence of this study is aimed at knowing how much impact hotel taxes and restaurant taxes have on Regional Native Income in Semarang City. Therefore, the author is interested and feels the need to conduct further research, therefore the author takes the title "The Influence of Hotel Tax Revenue and Restaurant Tax on Regional Native Income in Semarang City".

Literature review

Regional Native Income (PAD) has a significant positive effect on economic growth in the Sarbagita region of Bali Province. Even so, the government is expected to focus more on exploring and developing the potential that exists in the respective regions of Sarbagita region of Bali Province by improving the regional economy through optimizing the economic potential of the region in the tourism sector. The government and the community are also expected to maintain the preservation of the environment together so that tourist attractions in Bali Province are maintained (Wiksuana, 2018).

Research that has the aim of analyzing and describing entertainment taxes through the growth and calculation of entertainment tax contributions to PAD Malang City, and can be seen the results are how much the target achievement rate against PAD and how much the growth rate of entertainment tax to PAD. It can be known that the data obtained from the results of this study in the fiscal year 2001-2014 has always increased with an average growth of 14.64 percent. The highest entertainment tax contribution to PAD occurred in 2003 at 2.74 percent and the lowest in 2011 was around 1.26 percent (Subagiyo, n.d.).

The research, which discussed the "Analysis of the Influence of Regional Tax Revenues and Regional Levies on The Original Income of Districts / Cities in Central Java", contains data on the realization of local government budgets derived from the Directorate General of Financial Balance with census data collection methods with a sample number of 164. It can be concluded, that the local tax affects the Original Income of Daerah Central Java, and for the regional levy has a significant effect on pad Central Java (Asteria, 2015).

This research was conducted to find out the perception of taxpayers who are very influential in tax payment compliance. The object studied is the owner of the boarding house in the dormitory category in Semarang City. Data retrieval is carried out using cluster sampling with primary type data taken from the questionnaire distribution. The results of this study show that taxpayer awareness, taxpayer knowledge, has a significant positive effect on taxpayer compliance (Ardhyanto, Imam Aziz. Sasana, 2017).

Local revenue is local income collected based on laws and regulations. The study adopted a one-way comparative causal descriptive analysis. The purpose of the study was to examine the effect of hotel taxes and restaurant taxes on the area's native income. The results showed that variable hotel taxes had no effect on the original income of districts and cities in West Sumatra. Meanwhile, the restaurant tax proved to have a significant positive impact on the original income of west Sumatra regencies and cities. Hotel and restaurant taxes have a positive and significant effect on the original income of districts and cities in West Sumatra (Novrita & Fernandes, 2019).

This research was conducted to find out the development of billboard tax revenue in Batang Regency. The results showed that the development of billboard tax revenue in 2006-2015, there was an increase in percentage in 2010, which was 46.34 percent, the development of PAD in 2006-2015 experienced fluctuations and the receipt of billboard tax had a positive effect on PAD Batang Regency (Rosmawati & Rizqiah, 2019).

The largest contributor to East Java's PAD is the local tax revenue sector. The results and income received by each region will be different. Income varies by district/city East Java was chosen for this study because it has a significant effect on entertainment tax revenue, restaurant tax revenue, and hotel tax revenue. In this study, the method of data collection is documentation, namely by downloading the local tax realization report data and historical district/city government budget realization reports from the official website of the Regional Finance and Tax Management Agency and the City Government in East Java. The results of the study concluded that the Entertainment Tax and Hotel Tax had no and negative effect on Regional Original Income. Meanwhile, Restaurant Tax has a negative and negative effect on Regional Original Income (Olga, 2021).

The hotel tax is one source of Lhokseumawe Regency's Original Regional Revenue, the hotel tax has several obstacles, one of which is that taxpayers have not fulfilled their obligations pay taxes. Another problem to deal with is between budgeting and hotels tax revenue from 2015 to 2018. This causes the Lhokseumawe hotel tax contribution to be small area. Hotel tax contributions in 2015-2018 do not always increase or fluctuate, where the largest percentage the hotel tax contribution that occurred in 2018 was 0.061 % and the lowest percentage in 2015 was 0.023 % with an average contribution of 0.036 %. Local governments must increase local potential and resources income, especially hotel tax receipts. This will increase tax revenue (Yusuf et al., 2021).

Method

The type of research used in this study uses descriptive quantitative methods with a secondary data analysis approach, where the study has one dependent variable and two independent variables. The dependent variable used in this study was Regional Native Income (PAD). While the independent variables used are hotel taxes and restaurant taxes. According to V.Wiratna Sujarweni (2014: 39) Quantitative Research is research that produces data in the form of numbers by using measurement procedures (statistics). Data collection techniques using document materials, researchers do not take data directly, but only utilize data generated by other parties accurately. As for secondary data sources used by researchers: (1) Central Statistics Agency, (2) Document Studies, (3) Literature Research.

Results and discussion

1. Effectiveness of Regional Tax Realization

The PAD effectiveness ratio describes the ability of local governments to realize the planned PAD compared to the targets that have been planned in real terms. The formula calculates the Effectiveness Ratio as follows:

$$\text{Effectiveness Ratio} = \text{Realization of PAD Budget} / \text{Regional Native Income} \times 100\%$$

Table 1
Semarang City PAD Effectiveness Ratio Calculation Report
Year 2017-2021

Year	Regional Native Income (PAD)	PAD Budget Realization	Ratio Effectiveness	Category
2017	326.680.000.000	417.420.000.000	125.58%	Highly Effective
2018	362.010.000.000	383.480.000.000	105.93%	Highly Effective
2019	380.390.000.000	429.010.000.000	112.78%	Highly Effective
2020	479.870.000.000	442.530.000.000	92.22%	Effective
2021	458.470.000.000	575.750.000.000	125.58%	Highly Effective

Data source : Semarang City Regional Revenue Management Agency, Processed April 2022

Table 1 shows that during the period of fiscal year 2017-2021, the effectiveness rate of PAD receipts is fixed or stable from year to year. In 2017 and 2021, the Semarang City Regional Revenue Office was able to mobilize the most effective regional revenue revenue revenue of 125.58% in accordance with the targeted with an effectiveness ratio above 100%.

2. Hotel and Restaurant Tax Contribution

The percentage of contributions illustrates how much the hotel tax contributes to pad. The higher the level of contribution, the more important the component in the preparation of regional financial statements. As for the formula in calculating tax contributions:

$$\text{Tax Contribution} = \text{Realization of Hotel Tax} / \text{Regional Native Income} \times 100\%$$

Table 2
Hotel Tax Contribution Report to PAD Semarang City
Year 2017-2021

Year	Realization of Hotel Tax	Regional Native Income	Tax Contributions	Category
2017	3.942.935.157	417.420.000.000	0,94%	Very Lacking
2018	5.538.532.013	383.480.000.000	1,44%	Very Lacking
2019	98.500.000.000	429.010.000.000	22,95%	Effective
2020	8.200.000.000	442.530.000.000	1,85%	Very Lacking
2021	61.400.000.000	575.750.000.000	10,66%	Less

Data source : DPKAD Semarang City, Processed April 2022

From the table above, it can be seen that the contribution made by hotel taxes to PAD over the past five years has tended to experience an increase and decrease that is less stable. Although there was an increase in percentage in 2019, namely in the previous year 2018 it experienced a decrease of 1.44%, in 2020 it experienced a very drastic decline due to the corona virus, namely 1.85%, but in 2021 the realization of hotel tax tends to improve. Then in 2017 it was the smallest contribution, which was only 0.94%, but if taken from the outline, this category is still included in the category that is very less contributing to the Semarang City PAD. If drawn to the classification of contribution criteria, which is at least 10%, the average result in the last five years of hotel tax contributions is still very lacking in contributing to the original income of the Semarang City area. The pandemic that occurred from 2019-2021, caused a decrease in the level of hotel tax revenue in the city of Semarang.

Tabel 3
Restaurant Tax Contribution Report to PAD Semarang City
Tahun 2017-2021

Year	Realization of Restaurant Tax	Regional Native Income	Tax Contributions
2017	9.049.414.586	417.420.000.000	0,21%
2018	10.114.840.070	383.480.000.000	0,26%
2019	4.704.194.154	429.010.000.000	0,10%
2020	5.000.000.000	442.530.000.000	0,11%
2021	130.000.000.000	575.750.000.000	22,57%

Data source : DPKAD Semarang City, Processed April 2022

From the table above, it can be seen that the contribution made by restaurant tax to PAD over the past five years tends to fluctuate, in 2018 it experienced an increase of 0.26%, there was an increase in 2019 and 2020 experienced an increase of 0.10% and 0.11%, respectively, in 2021 there was the highest increase of 2.57%. If drawn to the classification of contribution criteria, the contribution in the last two years is still in the category that is very lacking in contributing to the original income of the Semarang City area. The occurrence of the pandemic from 2019-2021, also greatly impacted restaurant tax revenues in the city of Semarang.

Conclusion

From the three tables above, it can be concluded that the effectiveness of PAD admissions is fixed or stable from year to year in a percentage of 92.22%-125.58% in accordance with the target with an effectiveness ratio above 100%. In the second table, it can be concluded that hotel taxes in the five years, namely 2017-2021 tend to rise and fall and only in 2019 the largest percentage of hotel tax contributions is 22.95%, but still this category is still very less contributing to pad Semarang City. Then in the third table, it can be concluded that the restaurant tax has a small role in the original tax contribution of the region, it can be seen in the percentage of 0.10%-22.57%. This proves that the restaurant tax is still very lacking in contributing to the original income of the Semarang City area. The existence of limitations in taking data regularly is also an obstacle in the preparation of this article, it is hoped that local governments will further develop and compile regional data periodically and systematically so that subsequent research can use more up-to-date and accurate data.

References

- Aji, F. B., & SBM, N. (2021). Faktor-Faktor Yang Mempengaruhi Pajak Daerah Kota Semarang. *Diponegoro Journal Of Economics*, 10(2013), 1–12.
- Ardhyanto, Imam Aziz, Sasana, H. (2017). Analisis Kepatuhan Wajib Pajak dalam Membayar Pajak Hotel Kategori Kos (Studi Empiris Wajib Pajak Kota Semarang). *Jurnal RAK (Riset Akuntansi ...)*, 2(4), 15–24.
- Asteria, B. (2015). Analisis Pengaruh Penerimaan Pajak Daerah Dan Retribusi Daerah Terhadap Pendapatan Asli Daerah Kabupaten/Kota Di Jawa Tengah. *Jurnal Riset Manajemen Sekolah Tinggi Ilmu Ekonomi Widya Wiwaha Program Magister Manajemen*, 2(1), 51–61. <https://doi.org/10.32477/jrm.v2i1.162>
- Atmaja & R Mulyo. (2011). (PAD) DI KOTA SEMARANG.
- Candrasari, A., & Ngumar, S. (2016). Kontribusi Pajak Hotel dan Restoran Terhadap Teningkatan Pendapatan Asli Daerah Kota Surabaya (Contribution of Hotel and Restaurant Tax to Increase of Revenue of Area of Surabaya City). *Jurnal Ilmu Dan Riset Akuntansi*, 5(2), 1–22. <https://ejournal.stiesia.ac.id/jira/article/viewFile/1631/1592>
- Makassar, U. M., Makassar, U. M., Data, D., & Daerah, P. P. (2021). *Journal I La Galigo : Public Administration Journal Volume 4 Nomor 2 Oktober 2021 Journal I La Galigo : Public Administration Journal Volume 4 Nomor 2 Oktober 2021*. 4(1), 16–20.
- Novrita, A. S., & Fernandes, J. (2019). Pengaruh Pajak Hotel dan Pajak Restoran Terhadap Pendapatan Asli Daerah Kabupaten dan Kota di Sumatera Barat Tahun 2015-2017. *Academic Conference of Accounting J*, 1(2), 141–155.
- Olga, M. A. & S. A. (2021). Pengaruh Pajak Hiburan, Pajak Restoran, dan Pajak Hotel terhadap PAD Jawa Timur. *JURNAL PROAKSI Journal*, 8(2), 51–60.
- Rizqiyah, I. (2018). Pengaruh Pajak Hotel, Pajak Restoran, Pajak Hiburan Dan Pajak Parkir Terhadap Pendapatan Asli Daerah. *E-Proceeding of Management*, 5(2), 2316–2329.
- Rohman, A., & Syah, I. (2014). EFEKTIVITAS DAN KONTRIBUSI PAJAK HOTEL TERHADAP PENDAPATAN ASLI DAERAH (Studi di Pemerintah Daerah Kota Semarang). *Akuntansi*, 3(3), 1–11. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Rosmawati, S., & Rizqiyah, F. (2019). Analisis Realisasi Penerimaan Pajak Reklame dan Pengaruhnya Terhadap Pendapatan Asli Daerah Kabupaten Batang Hari Periode 2006-2015. *Ekonomis: Journal of Economics and Business*, 3(1), 76. <https://doi.org/10.33087/ekonomis.v3i1.59>
- Sari, N. T. (2017). Analisis Kontribusi Pajak Hotel Terhadap Pendapatan Asli Daerah (Pad) Di Kota Semarang. *Universitas Dian Nuswantoro*, 1–13.
- Subagiyo, B. A. (n.d.). *SKRIPSI-Bimo_Adi_Subagiyo-105020105111006.pdf*.
- Wiksuana, I. G. B. (2018). *EKONOMI DI WILAYAH SARBAGITA PROVINSI BALI Fakultas Ekonomi dan Bisnis Universitas Udayana , Bali , Indonesia Pembangunan nasional merupakan proses pengembangan keseluruhan sistem penyelenggaraan negara untuk mewujudkan tujuan nasional yang tercantum dala*. 7(5), 2592–2620.
- Yusuf, Y., Suci, J., & Yusfiza, J. S. (2021). J JU UR RN NA AL L K Ke eb ba an ng gs sa aa an n ANALISIS KONTRIBUSI PAJAK HOTEL TERHADAP PENDAPATAN ASLI DAERAH. *Kontribusi Pajak Hotel Terhadap Pendapatan Asli Daerah*, 27(19).