



Analysis of the Implementation of Hotel Tax Collection on Boarding Houses in Depok City in 2018-2021

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ABSTRACT: Hotel tax on boarding houses is one of the Original Regional Incomes (PAD), which is categorized into Hotel Tax. There are several boarding house owners who do not report and pay for their boarding house business tax, which in this matter does not conform to the regulation related to boarding house tax which is Laws Number 28 of 2009 regarding Regional Tax and Retribution and Regional Regulation of Depok City Number 07 of 2010. The purpose of this study is to find out and analyze the Implementation of the Hotel Tax Collection on Boarding House in Depok City within 2018-2020. The method used in this study is the qualitative method with descriptive research. The result indicates that the Implementation of hotel tax collection on boarding houses in Depok City within 2018-2020 has not yet been implemented well due to the awareness of the taxpayers is still low, the counseling, education, and socialization that has not yet maximum, and the lack of human resource amount who can handle the hotel tax collection on the boarding house.

Keywords: Implementation, Local Taxes, Hotel Tax, Boarding House Tax.



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INTRODUCTION

Boarding houses are currently a big business opportunity in the city of Depok. This is due to the large number of universities that have been established. Every year the influx of students from outside the region increases to study. So that it has an impact on the need for residential facilities which continues to increase, especially the need for boarding houses. This correlates with the boarding house business in Depok City which continues to increase due to the high demand for boarding houses. Therefore, the Depok City Government established a policy regarding the collection of boarding house taxes in Depok City as Regional Original Income (PAD). Unfortunately, not all boarding house owners want to carry out their taxation properly and correctly. There are many cases of reluctance of boarding house owners to carry out their tax obligations. This is due to the absence of a counter-achievement that can be directly accepted by the owner of the boarding house, the lack of awareness that only with tax contributions can the

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State build and do not understand the existing regulations ([Prabhaswara, 2015](#); [Sugiyanto et al., 2008](#)).

Based on the Law of the Republic of Indonesia Number 28 of 2009 concerning Taxes Regional and Regional Levies in article 1 paragraph 21, hotels are facilities that provide lodging/rest services 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 the number of rooms is more than 10 (ten). Based on the statement in the Act, one of the categories of hotel tax is the boarding house tax ([Lee, 2014](#); [Utami & Supadmi, 2020](#)).

Therefore, the boarding house tax is included in one type of tax from the hotel tax. Thus, the services and supporting facilities provided by the boarding house entrepreneur are the object of the Hotel Tax. As an object of Hotel Tax, the imposition of taxes on boarding houses is included in the indirect tax category. This means that the owner of the boarding house is a taxpayer who only acts as a tax collector ([Hapid & Hadrah, 2016](#); [Mills et al., 2019](#)).

The boarding house tax has relatively promising potential which is part of the hotel tax category so that it can increase Depok City's original revenue. Based on the Regional Regulation of the City of Depok Number 07 of 2010 concerning Regional Taxes. This boarding house tax only applies to boarding houses that have more than 10 (ten) rooms, at a rate of 10% of the total payments made for one month.

Based on data obtained from the Regional Finance Agency of Depok City, the realization of hotel tax receipts for boarding houses in 2018-2021 every year always exceeds the target, this shows that the increase is very significant. In 2020, it decreased from Rp. 3,054,927,423 to Rp. 1,479,100,048, one of which was due to the Covid-19 outbreak which caused some migrants affected by the pandemic to choose not to rent a boarding house anymore and return to their hometown ([Andrew & Sari, 2021](#); [Indahsari & Fitriandi, 2021](#); [Ozdemir et al., 2021](#); [Syahnaz, 2021](#)).

Based on data on the growth of boarding house taxpayers from the Regional Finance Agency of Depok City, the number of boarding house taxpayers has increased from year to year. This shows the potential to increase the number of boarding house taxpayers in Depok City along with the increasing number of boarding house businesses.

Problems that occur in the collection of hotel taxes on boarding houses of more than 10 rooms in Depok City, including: first, the lack of understanding of the owner of the boarding house will be tax aware, this is proven by the many objects of boarding houses tax of more than ten rooms that have not been reported by the taxpayer. Second, the socialization carried out by the relevant agency has not been effective to the owner of the boarding house.

And boarding house owners are reluctant to fulfill their obligations to report and pay taxes. Sometimes the owners of boarding houses cover up the truth, for example by saying that the number of rooms used is less than ten rooms. Meanwhile, the Regional Finance Agency, which handles hotel taxes on boarding houses, is having difficulty registering the owners. This is because the owner is difficult to find.

With the problems encountered, researchers are interested in conducting research on "Implementation of Hotel Tax Collection on Boarding Houses in Depok City in 2018-2021", with the aim of knowing the Implementation of Hotel Tax Collection on Boarding Houses in

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Depok City, knowing the obstacles that affect the implementation the policy as well as the efforts made in the obstacles that occur.

Basic Tax Theory

Taxes are public contributions to the state (which can be imposed) which are owed by those who are obliged to pay them according to general regulations (laws) with no return of achievement that can be directly appointed and whose purpose is to finance general expenses in connection with the duties of the state. to run the government ([Harjo, 2019](#); [Mardiasmo, 2016](#)).

Tax elements

1. Contributions from the people to the state.
Only the state has the right to collect taxes. The contribution is in the form of money (not goods).
2. Based on the law.
Taxes are collected based on or with the force of the law and its implementing rules.
3. Without reciprocal services or counter-achievements from countries that can be directly appointed. In the payment of taxes can not be shown the existence of individual contra-achievement by the government.
4. Used to finance state households, namely expenditures that are beneficial to the wider community

Local Tax

Regional Tax is a tax that the regional government determines and collects taxes based on regional regulations (PERDA) to be ratified in the Regional Revenue and Expenditure Budget and used to finance regional families ([Harjo, 2019](#); [Mardiasmo, 2018](#); [Pohan, 2021](#)).

Types of Regional Taxes Based on Law Number 28 of 2009 concerning Regional Taxes and Regional Levies ([Pohan, 2021](#); [Samudra, 2016](#)), regional taxes are divided into 2 types, namely

1. Provincial Taxes, consisting of:
 - a. Vehicle tax;
 - b. Duty on Transfer of Motor Vehicle Names;
 - c. Motor Vehicle Fuel Tax;
 - d. Surface Water Tax; and
 - e. Cigarette Tax
2. Regency/City Taxes consist of:
 - a. Hotel Tax;
 - b. Restaurant tax;

- c. Entertainment Tax;
- d. Advertisement tax;
- e. Street Lighting Tax;
- f. Tax on Non-Metal and Rock Minerals;
- g. Parking Tax;
- h. Groundwater Tax;
- i. Swallow's Nest Tax;
- j. Rural and Urban Land and Building Tax;
- k. Fee for the Acquisition of Rights on Land and Buildings.

Hotel Tax on Boarding Houses

The boarding house is part of the hotel tax object. As written in Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, that the object of hotel tax is lodging facilities or short-term stay facilities. In terms of lodging houses, it includes boarding houses with ten or more rooms that provide facilities such as lodging houses ([Bahmid & Wahyudi, 2018](#); [Hadi, 2021](#); [Noviyanti, 2021](#)).

Accommodation facilities/short-term stay facilities include: tourism huts (cottages), motels, tourism guesthouses, hostels, inns, and lodging houses. Based on the explanation above, it can be concluded that the boarding house is part of the hotel tax object which in its journey must be taxed ([Octaviany et al., 2021](#); [Safitri, 2021](#)).

Tariffs and Calculation of Taxes on Boarding Houses

According to the Regional Tax Service Agency, the cost of tax rates varies and is adjusted to the policies of each region. The hotel tax rate for the boarding house category is regulated in Law Number 28 of 2009 and based on the Depok City Regional Regulation Number 07 of 2010 concerning Regional Taxes. This boarding house tax only applies to boarding houses that have more than 10 (ten) rooms, at a rate of 10% of the total payments made for one month.

Implementation

There are six variables that affect implementation performance ([Dye, 2017](#); [Edwards, 1980](#); [Subarsono, 2019](#); [Van Meter & Van Horn, 1975](#)), namely:

- a. Policy standards and objectives

Policy performance is an assessment of the achievement of policy standards and targets that have been set at the beginning.

b. Human Resources

refers to how much human resources support to implement a program or policy

c. Communication between organizations

Procedural mechanisms designed to achieve program goals and objectives.

d. Characteristics of Executing Agent

Indicates how much the carrying capacity of the organizational structure, developing values, relationships and communication occur in the internal bureaucracy.

e. Implementing Disposition

Indicates that the attitude of the implementer becomes an important variable in policy implementation. How democratic, enthusiastic and responsive to the target group and the environment are some that can be appointed as part of the attitude of this implementer

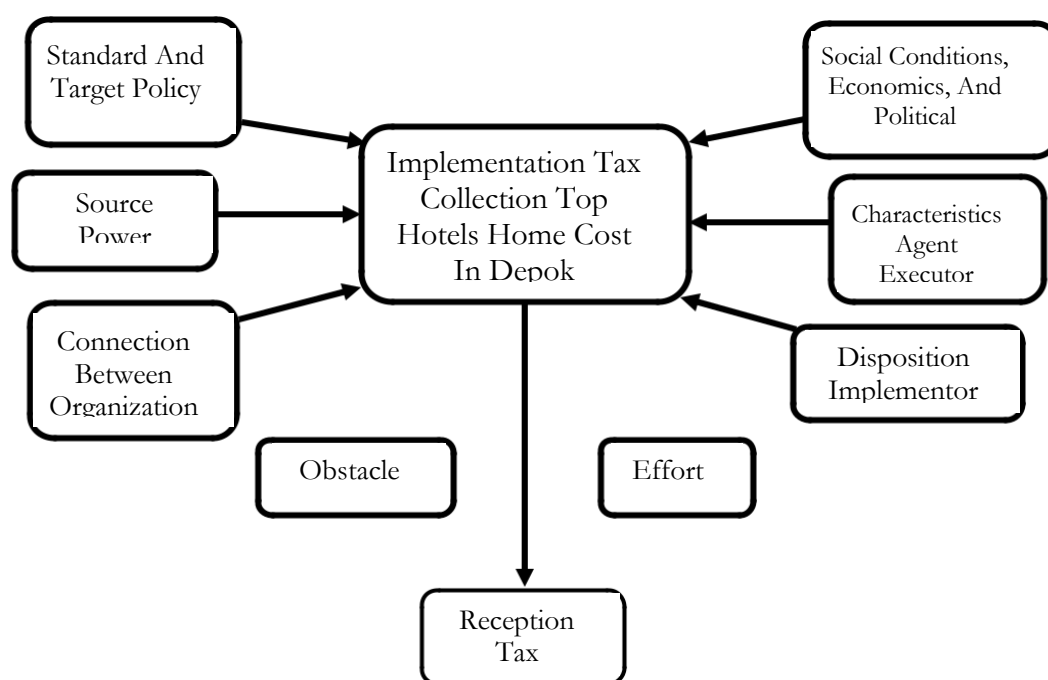
f. Social, political, and economic conditions

indicates that the environment in the direction of policy implementation itself. An environment that can support the successful implementation of policies.

Conceptual Framework

In this study, the author uses the theory proposed by Donald S. Van Meter and Carl E. Van Horne ([Subarsono, 2019](#)) that there are six variables that affect implementation performance, namely; (1) Standards and policy objectives, (2) Resources, (3) Relationships between organizations, (4) Characteristics of implementing agents, (5) Social, economic and political conditions, and (6) Disposition of implementors.

So based on the literature review and conceptual framework, the problem of this research can be presented through a model or an image that describes the entities that form each other simultaneously and the social phenomena under study, which are as follows:



Source : Donald S. Van Meter and Carl E. Van Horn ([Subarsono, 2019](#))

METHOD

This study uses a qualitative approach with a descriptive type of research ([Creswell, 2017](#); [Guba & Lincoln, 1994](#)). The main purpose of using a qualitative approach is to uncover facts and phenomena ([Creswell & Creswell, 2018](#); [Sugiyono, 2019](#)), on the implementation of hotel tax collection on boarding houses in Depok City in 2018-2021. The data collection techniques used in this study were in the form of observation, documentation and interviews with several informants, including the chief tax officer of the sub-division of data collection and registration of the Regional Finance Agency of Depok City, Academic Lecturer of the STIAMI Institute and three taxpayers who own boarding houses.

The analysis process carried out by the researcher is doing data reduction, presenting data and drawing conclusions ([Bungin, 2017](#); [Miles & Huberman, 1994](#); [Moleong, 2018](#)). The location of the study to determine the implementation of hotel tax collection on boarding houses in Depok City was carried out at the Bekasi City Regional Finance Agency, which is located at Jl. Margonda Raya No.54, Depok, Kec. Pancoran Mas, Depok City, West Java 16431.

RESULT AND DISCUSSION

In the research that has been done, the researchers used research instruments in the form of interviews, observations and documentation. The following are data relating to the main problems in the research obtained from the Regional Finance Agency of Depok City

Table 1
Target and Realization of Hotel Tax on Boarding Houses
Depok City 2018-2021

Year	Target	Realization	Ratio
2018	Rp. 2.782.889.958	Rp. 2.944.777.810	106%
2019	Rp. 2.996.491.008	Rp. 3.054.927.423	102%
2020	Rp. 1.185.000.000	Rp. 1.479.100.048	125%
2021	Rp 1.450.180.431	Rp 1.860.568.741	128%

Source: Depok City Finance Agency

From Table 1 above, it can be seen that the realization of hotel tax revenue on boarding houses in 2018 and 2019 has increased from the target and realization. In 2018 the target shows that Rp. 2,782,889,958 can be realized at Rp. 2,911,777,810. In 2019 there was an increase in the target of Rp. 2,996,491,008 and an increase in realization of Rp. 3,054,927,423. It can be said that in 2018 and 2019 there is a potential for boarding house tax revenues so that the target and realization can be achieved to the maximum.

In 2020 and 2021 there will be a decrease in the target and realization of boarding house tax receipts. In 2020 the target shows Rp. 1,185,000,000, a significant decrease, only realized by Rp. 1,479,100,048. This is due to the COVID-19 pandemic which has had an impact on the declining economy. And in 2021 there will be a slight increase in the target of Rp. 1,450,180,431. and can be realized amounting to Rp 1,860,568,741. Boarding house tax receipts can be influenced by continuing to explore the potential for boarding house tax collection by local governments through established regional policies and regulations.

The author also obtained data from the Regional Finance Agency of Depok City regarding the growth in the number of taxpayers who own boarding houses in Depok City as follows:

Table 2
Table of Growth of Hotel Taxpayers on Boarding Houses
Depok City 2018-2021

Years	Tax Payers
2018	269

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2019	307
2020	298
2021	304

Source: Depok City Regional Finance Agency

Based on table 2 it can be concluded that the number of taxpayers and tax objects each year does not always increase but also decrease. In 2019, the number of taxpayers increased to 307 and 321 tax objects. Meanwhile, in 2020 it decreased to 298 taxpayers and 271 tax objects.

Based on the above research related to data sources, the authors can conclude that the policy of collecting boarding house taxes in Depok City has great potential and the government must routinely carry out *punyuhan* or direct socialization to the community and provide direct sanctions to the community in order to achieve maximum.

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In theory, this research is based on implementation theory according to Donald S. Van Meter and Carl E. Van Horn ([Subarsono, 2019](#)), namely:

1. Policy standards and objectives

The main standards and targets are to provide services to boarding house taxpayers, carry out data collection, reporting, registration and payment processes to entrepreneurs who own a 10-door boarding house, provide an understanding of taxpayer awareness, information about boarding house tax collection policies as regulated in Regional Regulation No. . 07 of 2010. The hotel tax on houses is a local tax that has the potential to increase local tax revenue. However, there are still many people in Depok City who do not understand the purpose of the hotel tax collection policy on houses.

2. Resources

Resources are one of the important factors in determining the implementation and success of policy implementation. The process of implementing policy implementation requires the availability of adequate and quality resources in accordance with those required by the policy.

In addition to human resources, the authors also discuss resources regarding the level of compliance and facilities.

a. Compliance Rate

The level of compliance greatly affects the success of a policy, with the obedience of the taxpayer in carrying out his tax obligations, it means that the taxpayer has understood the intent and purpose of establishing the policy. Compliance is a benchmark in assessing the level of taxpayer compliance, it can be seen from the determination of taxpayers to pay their taxes, on time and without any delays.

Based on table IV.2 on the growth of mandatory/object hotel tax on boarding houses, there are still many who have not reported and understood the existence of boarding house tax

collection. In reality, it can be said that it is good. Based on table IV.1 the achievement of the realization target in 2018 was IDR 2,944,77,810 to IDR 3,054,927,423 in 2019 and experienced a decrease in 2020 IDR 1,479,100,048. The author can conclude that the Depok City Regional Finance Office has decreased paying taxpayers.

b. Facility

Facilities are one of the factors supporting the implementation of policies. The policy for collecting boarding house taxes is considered quite good with the assumption that the availability of adequate facilities and infrastructure adjusts to what is needed. Based on the results of the interview with Mr. Dani as the Head of the Sub-division of data collection and registration, the facilities used as a tool in achieving the goals and objectives. Based on the results of the author's observations, in terms of facilities, the Regional Finance Agency has provided quite good facilities and infrastructure.

So it can be concluded that human resources already have competence in their field and provide adequate services but in terms of quantity of human resources are not maximized.

3. Inter-Organizational Relations

Based on the results of research through interviews with related parties that the relationship between organizations in implementing the implementation of hotel tax collection on boarding houses has been socialized to the maximum directly.

One form of communication is socialization. The Regional Financial Agency of Depok City carried out socialization activities through electronic media, installed banners, distributed brochures and directly went into the field to visit the location of boarding house entrepreneurs providing information and data collection. Informants 2 and 3, there have been key communications in increasing awareness and compliance of boarding house entrepreneurs taxpayers and transparency. Informants 4 and 5 have received socialization.

So it is concluded that the communication relationship between organizations has been directed and quite good, as evidenced by communication between implementers, when performing services there is a good direct communication relationship, with transparency in the socialization of taxpayers for boarding house entrepreneurs to get information and services.

4. Characteristics of Implementing Agent

Based on the results of research through interviews with related parties that the characteristics of the implementing agent in implementing the hotel tax collection on boarding houses: informants 1 and 2, that the implementing agent has implemented it well with the Standard Operational Procedure (SOP) and mastered the implementation of house tax collection costs and monitoring. Informants 3 and 4: implementing agents have worked according to their duties and SOPs and provided applicable information. Informant 5: already understands according to applicable regulations and there is socialization.

So it can be concluded that each implementing agent implements hotel tax collection on boarding houses properly, openly, in accordance with the stipulated provisions, and in accordance with the specified Standard Operating Procedures (SOP). There is training and socialization to implement the implementation of hotel tax collection on boarding houses.

5. Social, Economic, and Political Conditions

The results of the study show that social, economic, and political conditions also influence the achievement of the hotel tax revenue target for boarding houses. It can be seen from Table IV.1 regarding the target and realization of hotel tax on boarding houses in 2019, the realization increased even though in 2020 it experienced a significant decline. This happened because of the Covid-19 outbreak so that the potential for income automatically decreased. From a social perspective, due to the implementation of large-scale social restrictions, the environment in carrying out the process of collecting boarding house taxes is very limited.

So that the owner of the boarding house understands and can implement it. With successful social, economic and political conditions, the implementation of hotel tax collection on boarding houses will be better. Give tens or socialization so that the owner of the boarding house understands and can implement it.

6. Implementor's Disposition

The results showed that the Depok City Finance Agency supported the implementation of hotel tax collection on boarding houses. The implementor's response to the implementation of boarding house tax collection needs to improve the program, provide fairly good service, online services are available to make it easier for taxpayers, there is an information board that can be read by taxpayers and there is supervision related to taxpayer compliance.

Barriers to the implementation of hotel tax collection on boarding houses in Depok City

Based on the results of the author's research either through observation, taking data or documents and interviews with informants, it shows that the obstacles to implementing hotel tax collection on boarding houses in Depok City include:

- a. The level of awareness and understanding of the public and taxpayers is still low which causes boarding business owners not to register and pay taxes as taxpayers.
- b. The lack of quantity of human resources in conducting supervision, and socialization in terms of reporting and paying taxes is still not evenly distributed.
- c. Having difficulty meeting the owners of the boarding house business directly because they are not domiciled in the city of Depok.
- d. Fraudulent reporting of the number of rooms by the owner of the boarding house does not match the number of rooms being rented out.

Efforts to overcome obstacles in the implementation of hotel tax collection on houses in Depok City

In collecting hotel taxes on boarding houses in Depok City, there are several efforts to overcome the obstacles that occur. By conducting more in-depth interviews with related parties, the following efforts were made in the Implementation of Hotel Tax on Boarding Houses in Depok City, namely:

- a. Increase awareness of taxpayers in paying taxes by providing socialization, education and information regarding the procedures for reporting tax payments and the function of collecting boarding house taxes.
- b. Carry out direct supervision and routine inspections and cooperate with local sub-districts to recruit taxpayers.
- c. Reviewing or reviewing mandatory/tax objects to avoid deviations.
- d. Provide additional quantity of human resources, especially those directly related to field services.

CONCLUSION

Based on the results of research and discussion regarding the implementation of hotel tax collection on boarding houses in Depok City, the authors can draw the following conclusions:

1. Implementation of hotel tax collection on boarding houses in Depok City in 2018 – 2021 even though it has met the target but has not fully gone well, because taxpayer awareness is still low, counseling, education, and socialization are still not optimal, and the lack of quantity of resources human resources who handle the collection of hotel taxes on boarding houses.
2. Obstacles experienced in the implementation of hotel tax collection on houses are the lack of awareness of taxpayers in reporting and paying taxes, the low understanding of taxpayers not knowing the function of collecting boarding house taxes, there is fraud in reporting the number of rooms that are rented out and the difficulty of finding boarding house owners, and the lack of quantity of human resources in the Regional Finance Agency of Depok City.
3. Efforts to overcome the obstacles experienced by the government and the community, namely conducting direct supervision and routine inspections by collecting data again or reviewing mandatory / tax objects, increasing the quantity of human resources and conducting socialization counseling to increase taxpayer awareness.

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