

**ANALYSIS OF FACTORS AFFECTING COMPLIANCE WITH HOTEL TAXPAYER  
RESPONSIBILITY DURING THE COVID-19 PANDEMIC  
(CASE STUDY ON HOTEL X)**

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***Abstract***

*The Covid-19 pandemic has had a significant impact on the Indonesian economy as well as on the revenues of each region, especially of DKI Jakarta. The largest regional revenue sector for DKI Jakarta includes Regional Taxes which consist of various types, one of which is Hotel Tax. This thesis aims to analyze the factors that affect compliance with hotel tax obligations, to analyze the form of fulfillment of tax obligations as a form of compliance by Hotel Taxpayer X and analyze Compliance Costs in fulfilling hotel tax obligations for hotel taxpayers during the Covid-19 pandemic (Case Study on Hotel X in 2020 and 2021). This research uses a qualitative approach by conducting literature studies and field studies through in-depth interview. Based on the research, it was found that the factors contributing to the compliance of Hotel Taxpayer X in carrying out their hotel tax obligations include the existence of sanctions, the fulfillment of hotel tax obligations which tend to be easy and cheap, and the risk of being examined by the tax authorities. Tax compliance at Hotel X is carried out by carrying out the obligations of registering, calculating, paying, and reporting hotel taxes owed. Suggestions that can be given include that Hotel X Taxpayers have more in-depth knowledge related to the allocation of tax funds, Hotel X Taxpayers can be more pro-active, and services, especially those related to tax administration carried out by the tax authorities, need to be re-optimized, evaluated, to provide easy, cheap, and fast services for Hotel Taxpayers.*

**Keywords:** *Hotel Tax, Tax Compliance, Tax Administration*

## 1. INTRODUCTION

Based on *Our World in Data* records, it can be known that in the period of December 2019 to December 2020, there were 82,943,379 confirmed positive cases of Covid-19 with 1,881,743 causing deaths. Then, in 2021, Covid-19 cases continued to increase until there were 288,731,494 confirmed positive cases of Covid-19 with 5,440,126 cases of fatalities who died in various parts of the world. Indonesia, as one of the countries contributing to the largest number of Covid-19 cases, at the end of 2021, there were 4,262,720 confirmed cases of Covid-19.

This is in line with Suryo Utomo's (Director of Indonesian General of Taxation) statement that the global Covid-19 pandemic has resulted in three major impacts that have a rapid impact on the Indonesian economy, including having an impact on household consumption or people's purchasing power in the form of a decrease in household consumption or purchasing power of society, the emergence of prolonged uncertainty that causes withdrawals of domestic and foreign investment and has an impact on business closures, and falling commodity prices and the cessation of Indonesian exports abroad (Zuraya, 2020).

Then, the impact of the Covid-19 pandemic in Indonesia also has implications for the tourism industry, this can be seen from the number of tourist attractions that are temporarily closed and the decrease in tourist visits, both domestic and foreign. As of April 10, 2020, the Indonesian Hotel and Restaurant Association (*Perhimpunan Hotel dan Restoran Indonesia/PHRI*) noted that 1,542 hotels had closed in 31 provinces in Indonesia. Along with the weakening of the tourism industry, it will indirectly weaken the regional government as well, especially in areas that are highly dependent on the tourism industry.

In addition to having an impact on the tourism industry sector for the national economy, the Covid-19 pandemic also directly affects the tourism industry sector which has implications for the economy of

each region. In Indonesia, for each region there is regional autonomy which gave birth to autonomous regions based on the decentralization principle adopted. The definition of decentralization is that decentralization is a policy of the central government to local governments by giving authority to regional governments to regulate and manage all matters relating to local government in their place and manage their respective regional finances (Simandjuntak, 2016).

During the Covid-19 pandemic, in general, the Regional Revenue (*Penerimaan Asli Daerah / PAD*) of each region has weakened, especially revenues sourced from the tourism industry sector. This also happened to DKI Jakarta as one of the regions that having quite high PAD which is also large from the tourism sector, especially in hotel taxes and restaurant taxes. DKI Jakarta, as the nation's capital, is greatly affected by this pandemic, moreover local tax revenues obtained from the hotel tax sector and restaurant taxes will certainly not meet the target, it is also hoped that receipts from the Hotel and Restaurant Tax Regulation Policy as a Source of Regional Revenue for DKI Jakarta (David & Haula, 2021). DKI Jakarta's PAD in 2020 has decreased for all PAD components. However, even though the Regional Tax Revenue component in DKI Jakarta's PAD has the smallest percentage of decrease, this decrease at the other hand has the biggest impact considering the amount of Regional Tax contribution, because it is the highest contributor to DKI Jakarta's PAD.

Then, based on the collection, taxes on hotels are included in district / city local taxes. The realization of hotel tax revenue in each administrative city of DKI Jakarta province in 2020 is as follows:

**Table 1. 1 Realization of Revenue from Hotel Tax at DKI Jakarta Province For The Year of 2020**

Administrative City	Realization of Revenue from Hotel Tax at DKI Jakarta (In Billion Rupiah)	Percentage
West Jakarta	122,15	10,31%
Central Jakarta	543,14	45,84%
South Jakarta	364,11	30,73%
East Jakarta	36,80	3,19%
North Jakarta	117,63	9,93%
Total	1.183,83	100%

Source: Revenue Data of 2020, DKI Jakarta Regional Tax Authority (re-created by researcher)

Based on the hotel tax revenue data in DKI Jakarta as described above, the Central Jakarta Administrative City with the largest contribution (Rp543,14 Bio / 45,84%) rather than other administrative district, becomes something that is quite influential on hotel tax revenue in DKI Jakarta. In this case, one of the factors that influence the size of hotel tax revenue is the compliance of the Hotel Taxpayer itself.

From what has been described above, one of the Hotel Taxpayers who continues to carry out their obligations in the pandemic era is Hotel X. Hotel X is in the Central of Jakarta area. According to a statement given by the Corporate Finance Controller of Hotel X which stated that during the Hotel X pandemic, especially in 2020 and 2021, Hotel X was also affected financially with a decline in revenue that tends to be significant. Even in May and June 2020, Hotel X was temporarily closed. But even so, Hotel X continues to carry out hotel tax obligations as it should.

In this case, the author wants to know more about the reasons why Hotel X Taxpayers continue to carry out their tax obligations even though they are experiencing financial shocks, also the authors want to know more deeply what forms of compliance are carried out by

Hotel X Taxpayers in terms of hotel taxation, as well as compliance. Costs sacrificed by Hotel X Taxpayers to continue to carry out their hotel tax obligations amidst the Covid 19 pandemic, which tends to cause Hotel X to experience a decline in revenue. Based on this description, the researchers formulated the research questions as follows:

1. What are the factors that affect Taxpayer's Tax Compliance during the Covid-19 pandemic?
2. What are the tax compliance obligations forms by Hotel X during the 2020 and 2021 Covid-19 pandemic?
3. How are the Compliance Cost in fulfilling hotel tax obligations during the Covid-19 pandemic?

Based on the main problems and research questions mentioned in the previous section, the objectives of this study are to analyze the factors that affect tax compliance with taxpayers' tax obligations during the Covid-19 pandemic, to analyze are the tax compliance obligations forms by Hotel X during the 2020 and 2021 Covid-19 pandemic, and to analyze the compliance costs in fulfilling hotel tax obligations for hotel taxpayers during the Covid-19 pandemic.

### **Literature Review**

Rosdiana and Irianto (2012) revealed that the local government tax revenues are obtained in three ways, which are covered by tax sharing, surcharge, and self-collection. Regional Taxes that are sought to maximize their potential in their implementation can help Regional Governments optimize Regional Original Income (Rosdiana & Irianto, 2012). Another definition of Regional Taxes is also expressed by Davey Kenneth, Regional taxes are taxes whose tax collection is carried out in accordance with the regulations of each local government; Regional tax is a tax that is determined until the collection is carried out by the Regional Government; Regional Tax is a tax whose collection and administration is carried out by the Central Government, but the proceeds of the levy are given to, shared with, or charged with additional levies by the Regional Government.

In its implementation, the collection, setting of tariffs, and the legal basis of Regional Taxes are determined by the Regional Government. Regional taxes as mandatory levies for certain groups of residents in an area are carried out in accordance with the respective regional policies and regulations provided that the said policy or regulation is an extension and does not conflict with the provisions of the Central Government.

One type of tax that is categorized as a local tax is the hotel tax, which is also an indirect tax imposed on the consumption of a service or lodging service. Rosdiana & Irianto (2012) provide the characteristics of indirect taxes, namely (Rosdiana & Irianto, 2012): The imposition of taxes does not consider the conditions of the taxpayer, such as the amount of income and the number of dependents. This is inversely proportional to direct taxes, the transfer of the tax burden can be transferred wholly or partly to other parties, either by way of forward shifting or backward shifting, the

consumer is the party who bears the tax burden (forward shifting) but the party who deposits and reports the tax payable to cash the state is a taxable entrepreneur, indirect taxes can be payable at any time without waiting for the end or end of the year.

In this case, the hotel tax is imposed without considering the conditions of the Taxpayer who uses hotel services, it can be delegated to other people, the one who is burdened with the tax burden is the consumer from the hotel while the one who pays and reports it is the businessman from the hotel, and the tax payable as a result of the use of hotel services can be payable at any time according to when the service is consumed. Based on this, hotel taxes can meet the characteristics of indirect taxes as stated by Rosdiana & Irianto (2012) above.

Hotel tax is a tax levied on hotel services, including lodging houses that collect payments. (Sugiarto & Sulartiningrum, 1996) said that the hotel is a company managed by its manager or owner commercially by providing food, drink, and bedroom services for people who are traveling and are able to pay in accordance with the fair price of services provided without any a special agreement between the guest and the hotel owner.

Furthermore, hotel taxes must also be carried out with good tax administration, which according to Mansury as written by Rosdiana and Irianto (2012), tax administration has one indicator to be categorized as a good tax administration system, the indicator is efficiency. Efficiency from the tax authorities' point of view, a tax collection system that can be categorized as efficient collection if the collection costs incurred by the Tax Office are not greater or can be said to be less than the amount of tax obtained or collected. Then, on the other hand, if viewed from the taxpayer's point of view, tax collection can be said to be efficient when the costs that need to be

incurred by the taxpayer can be reduced to a minimum in fulfilling their tax obligations. Or it can be said, the tax collection system is efficient if it has a low compliance cost.

Compliance Cost is one of the costs that is calculated to assess the impact of total taxes on society, for example, how much is the total sacrifice incurred by taxpayers to pay taxes. (Sandford, 1989) emphasizes the need for calculating the psychological cost of paying taxes. (Slemrod & S., 2002) as cited by Das Gupta (2003) identified that compliance costs are one of the five components of taxation costs. The costs in question are administrative costs, loss of efficiency in taxation weights, excess burden of tax evasion, and costs of evasion. According to Cedric Sandford in (Rosdiana & Irianto, 2012), Compliance costs consist of three groups, namely fiscal costs, time costs, and psychological costs.

Based on the theory proposed in (Scneider & Maciejovsky, 2001), it is found that there is a relationship between the level of knowledge of taxpayers and the increase in tax compliance. The same thing is also obtained from research (Siregar, 2012), namely knowledge of taxation affects taxpayer compliance. Therefore, having sufficient knowledge about taxation is very important because tax education is one of the effective tools to encourage taxpayers to be more obedient. The theory that the desired compliance will certainly be more successful if it is followed by a direct transaction in the form of a service (Burton, 2008). Research conducted by (Supadmi, 2009) states that to improve taxpayer compliance can be done through improving service quality. (Fischer, Watrick, & Mark, 1992) convey about the threat of punishment, which consists of one of them is a tax audit which is used in most countries to prevent non-compliance behavior of taxpayers. In general, most of the previous studies show a positive

correlation between audit probability and taxpayer compliance.

## **2. RESEARCH METHOD**

The approach used in this study is a qualitative approach that is used to explore and explain phenomena related to the factors that affect hotel taxpayer compliance in fulfilling hotel tax obligations during the 2020 and 2021 Covid-19 pandemic in DKI Jakarta, which in this case is the case Hotel X. This research is qualitative research that collects data in the form of words or pictures. The data collection techniques used in this research are field research with in-depth interviews and literature or literature studies using secondary data. In this case, the researchers chose informants from various backgrounds, which consisted of the Head of the Extension Implementation Unit of the Information and Revenue Data Center Unit (Pusdatin) of the DKI Jakarta Provincial Revenue Agency, BPD PHRI DKI Jakarta, Tax Academics, Tax Practitioners, University of Indonesia, and Local Taxpayers. There are limitations in this study, namely that there are some data provided by the Regional Revenue Agency to researchers that are not in accordance with the data requests made by researchers.

## **3. RESULTS & DISCUSSION**

### **1) Factors affecting compliance with tax obligations of Hotel X Taxpayers during the Covid-19 pandemic**

#### **a) There are sanctions that arise if they do not oblige the hotel tax obligations**

When the regulation is not implemented as it should, it will create a burden of sanctions that will be imposed in accordance with the regulations. The purpose of the sanctions related to the existing regulations is to provide a deterrent effect for violators of the rules. The rules without sanctions will not work effectively and will be wasted because

there is nothing to ensnare if they are violated. This is done to provide justice for Hotel Taxpayers who willingly comply with the applicable hotel tax regulations. It would be seen as unfair, if the treatment received for hotel taxpayers who had complied was equated with non-compliant hotel taxpayers.

In the case of Hotel Taxpayer X, they fulfill their tax obligations, one of the reasons is that there are sanctions that arise if the regulations regarding Hotel Tax that apply in DKI Jakarta if they are not properly fulfilled. The sanctions that can be incurred in the form of interest or fines and other things that can harm Hotel X. These sanctions can certainly cause new expenditure costs than they should. Especially in the conditions of the Covid-19 pandemic, where Hotel X's financial condition has decreased far from before, if you still must bear the burden of sanctions due to non-compliance or negligence caused by Hotel X's taxpayers, it can further worsen the financial situation of Hotel X. Not to mention it will take time to fulfill sanctions. Starting from checking the truth of Hotel X's mistakes stated by the tax authority then calculating it again, and taking care of paying for it.

When the law enforcement in the form of giving sanctions is implemented fairly and equitably, it can encourage the compliance of Hotel Taxpayers in fulfilling their hotel tax obligations. As is the case in this case, because of these sanctions, Hotel Taxpayer X chooses to continue to follow the hotel tax obligations that should be carried out.

The hotel management, which in this case is the Taxpayer of Hotel X, also conveyed that the sanctions imposed on this Hotel Tax came with a quick collection letter from the tax authorities. From this, the enforcement of sanctions carried out by the tax authorities is quite good because they are carried out in a timely manner, so that up to this point it is able to provide encouragement for

Taxpayer X to remain obedient in fulfilling tax obligations on Hotel X.

Of the matters related to sanctions discussed above, Ali, et.al (2001) also stated related to tax sanctions. Ali stated that tax sanctions are an effective policy to prevent taxpayer non-compliance. Nonetheless, it doesn't close the possibility that the Taxpayer, especially in this case the Hotel Taxpayer, still ignores the existing hotel tax regulations. Therefore, the existing sanctions need to be balanced with firm action from the relevant tax authorities.

Related to the sanctions intended by the Hotel Taxpayer X, based on Regional Regulation No. 6 of 2011, the sanctions can be in the form of interest, increases and/or fines, to confiscation and taking hostages. In the Article 4 of Regional Regulation No. 6 of 2011, if the Hotel Taxpayer has carried out and runs his hotel business but does not register and report his hotel business, he can be subject to administrative sanctions in the form of a fine set by the government. Then other sanctions are contained in Article 8 of Regional Regulation No. 6 of 2011 due to underpayment of the SPTPD correction prior to an audit by the tax authority, an administrative sanction is imposed in the form of interest of 2% (two percent) per month from the amount of tax underpaid. This is calculated from the time the SPTPD submission ends until the date when the SPTPD correction is paid. Subsequent sanctions may arise due to underpayment or late payment of Hotel Tax, subject to administrative sanctions in the form of interest of 2% (two percent) per month.

**b) Fulfillment of hotel tax obligations that tend to be cheap and easy**

The ease of tax administration in fulfilling hotel tax obligations makes Hotel X Taxpayers also feel the services of the DKI Jakarta Regional Government rather than when the manual hotel tax system is

troublesome, especially in this pandemic era. DKI Jakarta has determined to use the Online System in providing tax administration facilities for the fulfillment of tax obligations, one of which is the Hotel Taxpayer. This convenience also has an impact on the cost aspect that will arise if it requires an external party to handle the Hotel Tax. With a system that tends to be well understood for Taxpayers Hotel X so as not to incur new costs incurred to request assistance and cooperation from external parties, such as tax consultants for example.

This is in accordance with what was conveyed by (Rosdiana & Irianto, 2012) the efficiency of collection can be seen from two perspectives, namely from the point of view of the tax authorities as the tax authority and from the side of the taxpayer. From the tax authorities' point of view, a tax collection system can be categorized as efficient collection if the collection fees incurred by the Tax Office are not greater or can be said to be less than the amount of tax obtained or collected. Then, on the other hand, if viewed from the taxpayer's point of view, tax collection can be said to be efficient when the costs that need to be incurred by the taxpayer can be reduced to a minimum in fulfilling their tax obligations.

**c) There is a Risk of Inspection for Every Hotel Taxpayer**

For Hotel Taxpayers X, they prefer to just follow the hotel tax obligations that should be done because if they don't pay, they will risk being audited which will incur more costs of course. Currently, as of June 2022, Hotel X is undergoing an audit process by the local tax authorities. With audited data from the last 5 (five) years, namely 2017 to 2021. However, the management of Hotel X is not worried because they feel they have done things that are their obligations as Hotel Taxpayers. This audit is not only carried out on Hotel X but also on the surrounding hotels. This means emphasizing local tax

enforcement authorities to carry out equitable law enforcement to create legal certainty among local communities.

The same discussion is also stated by Fischer, Wartick, & Mark (1992) regarding the threat of punishment, which consists of one of which is a tax audit which is used in most countries to prevent non-compliance behavior of taxpayers. In general, most of the previous studies show a positive correlation between audit probability and taxpayer compliance. However, the impact of audit probability on tax compliance varies depending on the group of taxpayers. For example, audit probability was found to have a strong influence on tax compliance for sole proprietors but little effect on salaried taxpayers (Witte & Woodbury, 1985). (Spicer & Thomas, 1982) suggest that taxpayers can only comply with tax laws when they have definite information about the possibility of being audited. Therefore, the audit will be more effectively carried out randomly so that every taxpayer has the same probability.

The tax audit act regulated in Article 29 of the KUP Law is a balance of the existing system (Burton, 2008). The self-assessment system, which is the collection system of the Hotel Tax, will be meaningless if it is not followed by supervisory actions in the form of an inspection by the tax authorities. This is because the self-assessment system demands awareness from the taxpayers themselves to carry out their tax obligations. If there is no risk of being checked by the tax authorities, hotel taxpayers will tend to ignore it. The result of this balance is taxpayer compliance.

**2). The form of fulfilling tax obligations as a form of compliance by Hotel Taxpayer X as Hotel Taxpayer in DKI Jakarta during the 2020 and 2021 Covid-19 pandemic**

**a) Registering Process to the Local Tax Authority**

In this case Hotel X had registered for the local tax obligations long before the pandemic in Indonesia. The system that was applied at that time was still a fully manual system and there was no online system implementation. Considering that Hotel X was founded in 2008 where regulations related to the online system have not yet been announced. In this case, Hotel X has fulfilled its initial obligation to become a Hotel Tax Object and there is a Hotel Taxpayer in it. The SPOPD can be taken at the Shipping Tax Office or the Tax Service Sub-department because Hotel X is a 3-star hotel or other designated place or download it or can be downloaded on the website <http://dpp.jakarta.go.id/>. SPOPD must be filled in correctly, clearly, and completely and signed by the Taxpayer or Tax Insurer.

Although still using the manual system, in 2008 Hotel X had already registered. In contrast to the current system that can be accessed online, the Hotel Management is given the convenience of carrying out its obligations. Moreover, the conditions since 2020 until now are still experiencing the Covid-19 pandemic. Even in this condition, the Hotel Management still must carry out its hotel tax obligations. From what has been explained above, the Taxpayer of Hotel X at that time had to spend more effort in registering the business of Hotel X compared to the present. You must fill out the form manually, bring the necessary documents, and of course the representative of Hotel X must come directly for the registration process.

**b) Calculating the monthly tax obligations**

The calculation process is carried out independently by each hotel in accordance with the hotel tax collection system, namely the self-assessment

system. If the calculations carried out by the Hotel Taxpayer X are different from the calculations of the regional tax authorities, adjustments can still be made or also contact via e-tax email to request to recheck the inputted data and from the Hotel X Taxpayer as well as provide the worksheet.

Different conditions from the previous few months, during the Covid-19 pandemic in 2020, when Hotel X was not operational. In those few months, Hotel Taxpayer X did not calculate the hotel tax. Even though it should still be done even though in the end it will get zero results for the tax payable that must be deposited. Therefore, in this case the Hotel Taxpayer X also made negligence in complying with hotel tax obligations which should have been carried out during the Covid-19 pandemic.

**c) Tax Payment for the monthly tax obligations**

The Hotel Taxes payable are given the authorization from the local government to choose which bank to use for the hotel tax payment process. In this case, the hotel manager X made a hotel tax payment transaction by choosing BRI as the bank used to make transactions with the local tax authorities. Hotel X Taxpayer in the last 5 years has never made a payment beyond the due date. In terms of time, the deposit process takes more time than reporting, which only requires uploading data. Deposits are made by transfer to the DKI Jakarta tax authority. The amount deposited is in accordance with the amount charged to hotel visitors as Hotel Tax Subjects.

For such payments, they must be deposited no later than the 15th of the following month (Pergub No. 193 of 2014). Thus, it is indirectly known that the hotel tax burden is borne by the hotel visitor, which then becomes the role of the Hotel Taxpayer to deposit it



in accordance with the amount collected from hotel visitors. However, in this case it is also necessary to pay attention to the deposit mechanism so as not to make it difficult for hotel entrepreneurs because it does not provide direct benefits for their business activities.

**d) Tax reporting for the compliance matters**

Hotel Tax Reporting is due on the 20th of the next period. Based on the program launched by the DKI Jakarta Regional Government, all Hotel Taxpayers are required to submit hotel tax reports online. This online report is in accordance with the work program of the DKI Jakarta Regional Government as stated in Pergub No. 98 of 2019 which requires all hotel taxpayers to submit hotel tax reports with an online system. Therefore, the existence of an online reporting system also provides convenience for Hotel Taxpayers in fulfilling hotel tax obligations. However, other things need to be considered, such as the confidentiality of the data that is integrated online so as not to leak.

However, in the implementation that occurred, when it was not operational or it could be said that Hotel X was temporarily closed, at that time the Taxpayer of Hotel X did not report hotel taxes for several months. This was done because there was no incoming revenue for the hotel's operational income. From this, it is known that there has been a decline in the compliance of Hotel X Taxpayers in fulfilling their hotel tax obligations over a period of several months when the Covid-19 pandemic case in DKI Jakarta was very high.

**3. Compliance cost in fulfilling hotel tax obligations for hotel taxpayers during the Covid-19 pandemic**

**a) Fiscal Cost that effect to the**

**taxpayer tax obligations**

Fiscal cost is a cost that can be measured (tangible) to calculate how much costs are incurred or borne by taxpayers to carry out their tax obligations and rights (Das-Gupta A, 2003). In accordance with Pergub No. 92 of 2011 and Pergub 224 of 2012, that DKI Jakarta, in its hotel tax administration system, has switched to using an online system. In this case, the system used does not create a significant burden for the management of Hotel X. However, in practice, the finance department at Hotel X uses a hybrid work system, where some work directly in the office and some work at home. When finance employees want to do work related to taxes, especially hotel taxes, which consist of deposit and report, they are done directly in the office. So, with the Covid-19 pandemic condition when it requires employees to work in the office, it causes costs for Hotel X. The costs incurred are in the form of antigen swab or PCR costs for employees who enter the office, the need for masks and hand sanitizers, the need for office space sterilization, and other costs related to the need for health facilities for other office environments. Therefore, there are additional costs incurred in an effort to continue to meet tax obligations, especially hotel taxes, during the Covid-19 pandemic in 2020 and 2021 at Hotel X.

**b) Time Cost that effect to the taxpayer tax obligations**

According to Das Gupta (2003), time costs are costs that cannot be measured (intangible), namely in the form of time that must be spent to carry out tax obligations and rights. Then in terms of time, because visitors who come to Hotel X in 2020 and 2021 tend to decrease in number due to the pandemic, so that the time used in inputting and adjusting data is reduced to faster than in the years before being

affected by the Covid-19 pandemic. However, during the Covid-19 pandemic, time constraints were also caused by employees, especially those who played a role in the finance division, when the employee was exposed to the Covid-19 virus. This creates instability for other employees who are backing up work done to fulfill hotel tax obligations. More time is needed to fulfill it.

**c) Psychological Cost that effect to the taxpayer tax obligations**

Psychological costs are costs that cannot be measured (intangible) but are used to determine the psychological level of taxpayers to carry out their tax obligations and rights. Although the online system helps make it easier for taxpayers, it is also necessary to pay attention to the risk of server down or application errors suddenly on certain dates such as payment due dates and hotel tax reporting. Thus, making Hotel X Taxpayers feel worried that they will be penalized if they are late in making payments and reporting hotel taxes.

Another thing that is also a concern, especially during the Covid-19 pandemic in 2020 and 2021, is the hotel's financial ability to meet operational expenses which are mandatory expenditures and cannot be shifted to the hotel's business continuity. When these costs are still adequately met, then hotel tax matters can be fulfilled as they should be delivered. In addition, worrying about disrupted health to be exposed to Covid-19 cases also has a greater effect on work, in addition to having to do hotel work obligations, you are also very wary of being exposed to viruses when you have to work in the office.

**4. SUMMARIES**

1. The factors that encourage Hotel X taxpayers to fulfill their hotel tax obligations include sanctions if Hotel

X neglects its tax obligations which will cause additional costs to overcome them, hotel tax obligations that are considered cheap and easy, and the risk of being examined by the authorities local taxes that can occur at any time and for any hotel. So that it does not cause new costs that can harm Hotel X amid the hotel's minimal financial condition due to the Covid-19 pandemic.

2. The form of fulfilling hotel tax obligations carried out by Hotel Taxpayers X includes self-registration when starting a hotel business, calculating hotel taxes owed every month which is carried out on the system provided by Bapenda as well as making adjustments, paying according to calculations that have been adjusted according to the system. integrated with the banking sector and Bapenda, as well as reporting. However, when Hotel X was not operating due to the very high Covid-19 pandemic, Hotel X did not calculate and report its hotel tax.
3. Compliance costs which consist of fiscal, time, and psychological costs are also felt by Hotel X Taxpayers as follows:
  - a. *Fiscal Costs* incurred during the 2020 and 2021 pandemics are health facility costs incurred when employees of the finance division enter to fulfill Hotel X's tax obligations.
  - b. *Time Cost* during the Covid-19 pandemic in 2020 and 2021, transactions that occur are much less when compared to before the pandemic, the time required is also less. However, due to a moment when the finance division employees who handled hotel taxes were exposed to the Covid-19 virus, the time needed was more because they had to be transferred to other finance

employees.

- c. *The psychological cost* felt by the Hotel Taxpayer X when he has to fulfill his hotel tax obligations is when certain dates fall on national holidays, causing anxiety for fear that the fulfillment will pass the due date. In addition, the potential for server downs or errors is also a concern for Hotel X's Taxpayer, especially those related to payment transactions. The issue of vigilance regarding personal health is also a factor of concern that arises when having to fulfill hotel tax obligations at this time

#### Suggestions

1. In terms of increasing voluntary compliance in fulfilling hotel tax obligations, it is better if Hotel Taxpayer X has more in-depth knowledge related to the allocation of hotel tax funds that are deposited every month. So it's not just a forced necessity, but because there is an awareness that the hotel tax that is paid contributes to the development of the DKI Jakarta area.
2. In connection with the fulfillment of hotel tax obligations implemented in the online system, it is expected that Hotel X Taxpayers can be more pro-active, when there are updates or experiencing problems, they can directly contact the local tax authorities by visiting their website or direct message by email because it will be more difficult if an error occurs but directly recorded in the system.
3. In relation to Compliance Costs, services especially those related to tax administration carried out by the tax authorities (in this case, Bapenda) need to be re-optimized, evaluated, in order to provide easy, cheap, and fast services for

Hotel Taxpayers. It is also hoped that the Regional Government will not make significant policy changes so as not to burden the Hotel Taxpayer.

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