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Hotel Tax Optimization Strategy Through Regulatory and Root Cause Approach

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Abstract

This study aims to analyze the root causes of suboptimal regional tax revenues, especially from hotel taxes. The research location is in Klaten Regency, Central Java Province. The analysis tool used is root cause analysis (RCA). Data collection was carried out using interview techniques, observation, regulatory analysis, and other possible primary data collection techniques. From the results of the analysis, it was concluded that there were four root causes. First, the transition period for the implementation of Law Number 1 of 2021 concerning financial relations between the central and regional governments (HKPD) which makes it difficult for regions to collect. Second, the implementation of an information technology-based tax collection system has not been carried out. Third, the location of Klaten Regency is flanked by the cities of Solo and Yogyakarta. Fourth, there are no objects that are the main attractions for tourists to visit Klaten Regency which require a visit time of more than one day.

Keywords: hotel tax, RCA, regional tax, optimization, regional finance

Introduction

The existence of Law No. 1 of 2022 concerning Financial Relations between the Central and Regional Governments (HKPD) simplifies the taxation system (Katjong et al., 2024), which includes simplifying the types of taxes, tax rates, and tax payment methods. So it is hoped that the tax burden will be fairer and more reasonable and encourage taxpayers to consciously carry out their tax obligations.

The theoretical literature thus predicts that for the local level differences in the taxation of mobile factors should be larger than for regions or countries (Janeba & Osterloh, 2013). In an effort to combat the shadow economy and boost tax morale, policymakers frequently suggest stringent enforcement measures (Torgler et al., 2010).

Increasing the effectiveness and efficiency of current local revenue sources and objects particularly through the use of information technology is the simplest and most immediate way to optimize taxes in the short term. This will increase PAD productivity without requiring the expansion of new sources or objects of income, which takes time, effort, and study (Suparmono et al., 2022).

To increase hotel tax revenue in a region, it is very necessary to understand the potential and problems in that region so that the right strategy can be determined (Quality et al., 2022) (Lyytikäinen, 2012)

To optimize regional revenue, regional governments have been given fiscal authority by optimizing the collection of regional financial resources through Regional Original Income (PAD) (Gurusinga & Sari, 2023). The delegation of autonomy to regions has resulted in regional governments having the authority to regulate their own households including managing their regional finances (Quality et al., 2022) (Fahmi Hilfandi et al., 2022) (Fitriano & Ferina, 2021). 2019 was the year when Klaten Regency had the highest regional income in the last 6 years (2017-2022).

Table 1
Value and Contribution of Regional Income of Klaten Regency 2017-2022

Year	Locally-generated revenue (PAD) (Rp)	Central Government Transfers (Rp)	Other Legitimate Regional Income (Rp)	Total Regional Income (Rp)
2017	371.718.439.306 14,40%	2.208.854.116.720 85,56%	942.739.891 0,04%	2.581.515.295.917 100,00%
2018	395.884.244.135 15,36%	2.159.179.984.888 83,76%	22.896.901.112 0,89%	2.577.961.130.135 100,00%
2019	311.648.401.655 11,59%	2.261.406.993.817 84,09%	116.297.857.513 4,32%	2.689.353.252.985 100,00%
2020	329.963.261.898 12,80%	2.133.001.834.456 82,73%	115.170.740.000 4,47%	2.578.135.836.354 100,00%
2021	315.304.009.782 12,27%	2.131.117.520.091 82,92%	123.616.247.500 4,81%	2.570.037.777.373 100,00%
2022	358.048.103.989 13,84%	2.214.609.301.721 85,58%	15.069.000.000 0,58%	2.587.726.405.710 100,00%
Average	347.094.410.128 13,37%	2.184.694.958.616 84,11%	65.665.581.003 2,52%	2.597.454.949.746 100,00%

Source: BKAD Klaten Regency, 2022 (processed)

Literature Review

Hotel tax is a levy on services offered by hotels. Hotels themselves refer to facilities that provide services for resting and staying, including other bound services that are charged, for example motels, inns, guest houses and so on (Farida & Wahyuni, 2024) (Hanum & Sari, 2022).

Tax collection is legally justified because of the causal relationship of the tax itself. In general, it can be said that taxes collected directly or indirectly will be used again by the community in the form of infrastructure and services (Andriani et al., 2022). Tax compliance level as an indicator of the role of society in fulfilling tax obligations in Indonesia is still very low. (Sukarno & Haryono, 2022). This means that hotel tax needs attention because there are indications of taxpayer non-compliance in fulfilling their obligations. Taxpayer compliance is an important factor in increasing tax revenue, so it is necessary to study the factors that influence taxpayer compliance, especially in paying taxes (Jaeng & Yadnyana, 2024) (Budiherwanto et al., 2023).

Regional Original Income (PAD) is regional income obtained from regional taxes, regional levies, results of managing separated regional assets, and other legitimate regional original income in accordance with statutory regulations (Suparmono et al., 2022) (Caesario et al., 2023). Examining the makeup of current regional revenues is one attempt to assess regional financial capacity in order to lessen reliance on the federal government. The ability of the regional government to take on more responsibility decreases as the composition of regional original revenue increases. Dependency on the center increases as a result of the original regional income's composition in relation to regional revenues. The smoothness of development is the effect that the community experiences as a result of the rise in initial regional income receipts (Mawarni & Indrawati, 2022). Development encompasses a number of industries, such as building public infrastructure, roads, and other services (Sulistyowati & Hendrawati, 2021). Original regional revenue comes from the following sources: regional taxes include lodging taxes (Salman et al., 2024) (Widyastuti & Hidayat, 2022).

Based on Klaten Regency Regional Regulation Number 16 of 2011 concerning Regional Taxes, it is explained that hotel tax is a tax on hotel services. The object of hotel tax is the service provided by the hotel with payment, including supporting services as hotel

equipment that provide convenience and comfort, including sports and entertainment facilities. Supporting services are telephone, facsimile, telex, internet, photocopying, laundry, ironing, transportation, and other similar facilities provided or managed by the hotel.

Research Method

Analysis Techniques

In order to achieve the objectives of this study, several analysis techniques will be carried out as follows:

1. Regulation Analysis
The Drafting Team will analyze various regional regulations of Klaten Regency related to regional taxes. From the results of this analysis, various policies contained in the regulations can be identified, and whether there are any contents that need to be adjusted in line with the dynamics that occur.
2. Comparative descriptive
The analysis used in this study is comparative descriptive analysis, namely by collecting data obtained, either in the form of images or words. This qualitative research emphasizes the way of thinking deeply and starting from social phenomena or social phenomenon paradigms. This research is more sensitive and can adjust to qualitative methods.
3. Root Cause Analysis
Root cause analysis is used to answer problems, both directly and indirectly related to hotel taxes and their optimization efforts

Data Collection Techniques

Several data collection techniques that will be used in carrying out this work are as follows:

1. Desk study, including literature studies and previous similar studies, as well as regulations and policies related to taxes and levies.
2. Observation, through direct observation in the field. This is to determine the number, type and classification of each tax object and regional levy (especially hotel tax).
3. Interview, is a data collection technique through direct questions and answers that are carried out systematically and based on the objectives of this work. Interviews will be conducted with taxpayers.
4. Focus Group Discussion (FGD), is a discussion conducted in a focused study group, so that it can increase the depth of accurate information.

Result and Discussion

Based on the survey results, it can be seen that hotels in Klaten Regency are concentrated in Prambanan District with 23 hotels, followed by Central Klaten District with 10 hotels, Ceper District with 8 hotels, Jogonalan District with 5 hotels, North Klaten District with 4 hotels, South Klaten District, Delanggu District with 2 hotels each and Kemalang District, Karanganyar District, Wonosari District with 1 hotel each. The existence of hotel locations in strategic areas in Klaten Regency can be a justification for estimating the potential of the hotel. The concentration of hotel locations on the one hand makes it easy to supervise and make policies including calculating its potential. The less good thing is the uneven impact of hotel development on the economy in Klaten Regency

Judging from the existing problems, by using several approaches, including through observation, interviews, and in-depth study of problems from various aspects, some of these problems include:

- a. The location of Klaten Regency which is squeezed between Surakarta City and Yogyakarta results in competition for hotel occupancy;

- b. ¹ Price competition between hotels which results in volatile prices;
- c. Difficulty in calculating the potential real income of hotels results in hotel tax revenues being less than optimal;
- d. Not all hotels use and implement tipping boxes;
- e. The transaction recording system for non-star hotels is still conventional

In addition to these problems, externally there are problems that cannot be controlled by the local government in an effort to increase local tax revenues, especially hotel taxes. These external factors are the absence of the latest policies that are in line with the HKPD Law can affect hotel tax revenues. the increasing development of tourist and culinary destinations in the areas around Klaten Regency can reduce tourist visits.

Some of the problems and challenges in managing hotel and restaurant taxes in Klaten Regency include:

- 1. The latest policy that is in line with the HKPD Law has not been issued, which can affect the synchronization of taxpayer databases and the determination of regulations for hotel and restaurant taxes
- 2. Not all hotel and restaurant taxpayers have installed transaction recording devices (tipping boxes).
- 3. The transaction recording system at non-star hotels and several restaurants is still ¹ conventional;
- 4. Difficulty in calculating the potential real income from restaurant taxes results in suboptimal restaurant tax revenues;
- 5. Management of taxpayer databases that have not been digitized;

Hotel Tax Increase Strategy and Policy

1. Strategy Based on Strength and Opportunity Analysis
 - a. Periodic and measurable hotel taxpayer data collection and update to create a quality ¹ database;
 - b. Optimizing the use of online information technology systems in hotel tax management;
 - c. ¹ Monitoring and enforcing legal regulations for hotel taxpayers;
 - d. Encouraging hotel business service providers to certify their business services and improve hospitality.
 - e. Providing tax achievement targets to hotel taxpayers accompanied by the provision of attractive rewards to motivate taxpayers to pay taxes.
2. Strategy Based on Weakness and Opportunity Analysis
 - a. Implementation and supervision of the use of tipping boxes for hotel tax revenue;
 - b. Increasing the capacity of hotel management human resources, especially non-star hotels;
 - c. Law enforcement of uncooperative and problematic taxpayers;
 - d. Online and integrated hotel taxpayer database management.
3. Strategy Based on Threat and Strength Analysis
 - a. Optimizing and granting authority to the role of tax collectors to strengthen the database and handling of hotel managers;
 - b. Encouraging hotel workers to carry out professional certification;
 - c. Cooperate with certification institutions and vocational schools to improve the competence of graduates in the hospitality sector.
4. Strategy Based on Threat and Weakness Analysis ¹
 - a. Cooperate with the Indonesian Hotel and Restaurant Association (PHRI) to optimize hotel tax management and potential;
 - b. Cooperate with PHRI and Regional Apparatus to support cultural events in supporting tourist visits to Klaten Regency.

Conclusion

The root of the problem of hotel tax revenue not being optimal from its potential, there are several things. First is the transition period of the enactment of Law No. 1 of 2021 concerning the financial relationship between the central and regional governments (HKPD) which makes it difficult for regions to collect. Second, the collection system based on information technology has not been implemented, so it is still possible for taxpayers to avoid paying regional taxes. Third, the location of Klaten Regency, which is actually strategic, is flanked by two great potentials, namely the cities of Solo and Yogyakarta, so that the occupancy rate cannot be optimal because visitors choose to stay in Yogyakarta or Solo. Fourth, there is no major attraction as a magnet for tourists to visit Klaten Regency, for example cultural attractions, special interest tourist destinations, culinary tours, and other attractions that require a visit time of more than one day.

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