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EFFECT OF AWARENESS AND TAXATION SANCTIONS ON HOTEL TAXPAYER COMPLIANCE
(EMPIRICAL STUDY OF 5-STAR HOTELS IN BANDUNG CITY, REGISTERED IN THE REGIONAL REVENUE SERVICE OF BANDUNG CITY FOR THE PERIOD OF 2016 - 2019)

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ABSTRACT

This study aims to significantly identify awareness and tax sanctions affecting hotel taxpayer compliance for the period of 2016-2019. The factors tested in this study are awareness of taxpayers and tax sanctions as an independent variable, while hotel taxpayer compliance as the dependent variable. The research method used in this research is descriptive and verification. The population in this study is a 5-star hotel taxpayer in the city of Bandung registered with the Regional Revenue Management Agency from 2016 to 2019. The sampling technique used is the purposive sampling method. So the sample in this study is in 10 5 star hotels scattered in the city of Bandung and the number of samples determined is as many as 50 respondents. While the data analysis used in this study is the analysis of the correlation coefficient and regression analysis. The program used to analyze data uses SPSS Version 20. The results of this study indicate that tax awareness and sanctions significantly affect hotel taxpayer compliance. Also, the results of the study also showed that the magnitude of the effect of awareness and taxation sanctions affected the compliance of hotel taxpayers by 56.4% and the remaining 43.6% was influenced by other factors not examined. The results of this study indicate that significantly tax awareness and sanctions affect hotel taxpayer compliance. In addition, the results of the study also showed that the magnitude of the effect of awareness and taxation sanctions affected the compliance of hotel taxpayers by 56.4% and the remaining 43.6% was influenced by other factors not examined. The results of this study indicate that significantly tax awareness and sanctions affect hotel taxpayer compliance. In addition, the results of the study also showed that the magnitude of the effect of awareness and taxation sanctions

affected the compliance of hotel taxpayers by 56.4% and the remaining 43.6% was influenced by other factors not examined.

Keywords: awareness, tax sanctions, and taxpayer compliance

INTRODUCTION

Tax is the biggest source of income obtained by each region which will be a potential source of wealth to finance the expenditure and development of an area. Indonesia and its entire regions can explore the potential of regional income by collecting local taxes on the community to administer the government based on applicable laws and the income from the regional taxes goes to the regional government which is referred to as local revenue (PAD).

Local own-source revenue (PAD) collected by all regions in Indonesia has various sources of income from various types of taxes, one of which is the Hotel Tax. The tax collected by the City of Bandung, according to the chairman of the West Java Indonesian Hotel and Restaurant Association (PHRI) Mr. Herman Muchtar said that the hotel tax is a tax post that has a large share in the receipt of Regional Original Tax (PAD).

Target and Realization of Total Bandung's Original Local Revenue in 2017

No	Description	2017 target	Realization of 2017	Annual Target Performance
1	5 star hotel	IDR 75,000,000,000	Rp. 60,076,506,621	80.10%
2	4-star hotel	Rp 110,000,000,000	Rp 119,961,795,020	109.06%
3	3-star hotel	IDR 46,000,000,000	Rp. 45,265,732,476	98.40%
4	2-star hotel	Rp 20,000,000,000	Rp.22,746,836,749	113.73%
5	1-star hotel	Rp 1,600,000,000	Rp 1,705,676,723	106.60%
6	Budget Hotels 3	IDR 30,000,000,000	Rp.27,418,795,493	91.40%
7	Budget Hotels 2	IDR 7,000,000,000	IDR 6,545,273,718	93.50%
8	Budget Hotels 1	IDR 7,000,000,000	Rp 6,912,394,078	98.75%
9	Boarding house	Rp 3,400,000,000	Rp 4,752,650,382	139.78%
	amount	**IDR 300,000,000,000**	**IDR 295,385,661,260**	**98.46%**

(Source: Bandung City Tax Service)

Based on the data above shows that the achievement of the 2017 targets that were previously explained is not due to a lack of awareness in paying taxes. This can be seen from the achievement of the targets based on the realization of the payment of 5-star hotel tax, 3-star hotel, 3-star hotel, 2-star hotel, and 1-star hotel. It is clearly seen that 5-star hotels have the lowest percentage of the payment in paying taxes. by the lack of awareness in paying taxes, while the target set at 5-star hotels is high because 5-star hotels are classified as very luxurious hotels both in terms of facilities and services but in reality, the realization that has been set is not achieved this is supported by various cases above which explain 5-star hotels have several arrears. (Fuadi, Arabella, & Mangoting, 2013).

FRAMEWORK
Effect of Awareness of Taxpayer Compliance

Taxpayer awareness affects taxpayer compliance because basically awareness is one of the human attitudes about remembering the things that need to be done as well as remembering the obligations in paying taxes and giving rise to compliance with applicable tax regulations, so that if taxpayers have awareness in paying taxes then the taxpayer will automatically be categorized according to tax regulations.

Effect of Sanctions on Taxpayer Compliance
Tax sanctions aimed at giving a deterrent effect on taxpayers who violate rules that are not in accordance with applicable regulations, the provision of sanctions is aimed at causing taxpayer compliance so as not to violate in fulfilling its obligations.

Effect of Awareness and Sanctions on Taxpayer Compliance
Compliance of taxpayers in paying taxes will be difficult to be realized without awareness and sanctions because basically, taxes are coercive. Awareness in paying taxes will lead to obedience, obedience, and discipline in dealing with taxation problems. The application of tax sanctions was carried out in view of the low compliance of taxpayers in paying taxes voluntarily rather than coercion. If taxpayers have awareness in fulfilling their tax obligations, then no sanctions will not be given in accordance with applicable laws so that taxpayers can be categorized as complying with existing regulations.

Based on the description of the above framework, a schematic model of thought can be presented regarding the factors that affect taxpayer compliance which the author will examine in the following figure:
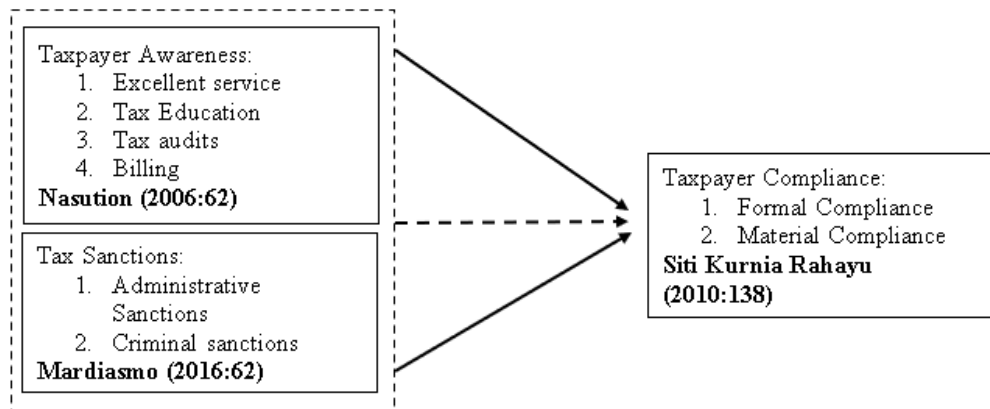

Figure 2.1 Research paradigm

RESEARCH METHODS
Object of research
This study analyzes the compliance of taxpayers seen from taxpayer awareness and tax sanctions. The object of research used is a 5-star hotel in Bandung. The definition of the object of research

Research Types and Methods
The research method is a method used by researchers in gathering research data. The method in this research uses descriptive and verification.

Note the value of the answers to each question in the questionnaire

For each of these questions, calculate how many respondents answered the score 1, 2, 3, 4, 5 = frequency (f)

Each frequency is divided by the number n

$$\delta(Z) = \frac{1}{\sqrt{2\pi}} e^{(-\frac{z^2}{2})}, -\infty < Z < +\infty$$

respondents and the results = proportion (p)
Then to calculate the cumulative proportion (pk)
Using the normal table, the normal distribution value (Z) is calculated for each cumulative proportion obtained.

Determine the normal density value (FD) that matches the Z value
Determine the interval value (scale value) for each answer score.
Adjust the ordinal scale value to the interval, ie the Value Scale (SV) whose smallest value (the largest negative price) is changed to be the same as the respondent's smallest answer through the following transformation:

Transformed Scale Value: SV = - {Min data - Min SV}
The process of transforming ordinal data into interval data in this study uses the help of a computer program called Microsoft Office Excel (Analyze).

RESEARCH RESULT
This chapter will discuss the results of data analysis obtained from the collection and processing of data on the effect of tax awareness and sanctions on tax compliance for Bandung 5-star hotel taxpayers.

Pearson Correlation Coefficient
Knowing the extent of the closeness of the relationship between the variable awareness of taxpayers, tax sanctions, and taxpayer compliance, the authors tested the relationship of variables X1 and X2 to Y with Pearson correlation analysis. Then the correlation value is obtained as follows:

Pearson Correlation Coefficient Results

Model Summaryb				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.751ª	.564	.566	.320155
a. Predictors: (Constant), X2, X1				
b. Dependent Variable: Y				

Coefficient of Determination
The magnitude of the contribution of the influence of awareness of taxpayers and tax sanctions on tax compliance for Bandung 5-star hotel taxpayers is shown by the magnitude of the coefficient of determination, which is the result of the square of the correlation coefficient multiplied by 100 percent or R Square.

Results of the Determination Coefficient Model Summary [b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.751ª	.564	.566	.320155
a. Predictors: (Constant), X2, X1				
b. Dependent Variable: Y				

Based on the determination coefficient table above, it is known that the value of the coefficient of determination (R Square) is 0.564 or 56.4%. This means that the variable taxpayer awareness and tax sanctions have the effect of contributing to the compliance of the 5-star hotel taxpayer in Bandung by 56.4% and the remaining 43.6% is influenced by other factors not examined.

Multiple Linear Regression Analysis

Multiple linear regression analysis is used by researchers to predict how the rise and fall of the dependent variable (criterion) if two or more independent variables as predictor factors increase in value. Multiple regression analysis will be performed if the number of independent variables is at least 2. The values obtained are as follows:

Results of Multiple Linear Regression Coefficientsª							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	2.327	.625		1.461	.025		
X1	.428	.547	.413	4.350	.007	.476	1.523
X2	.363	.510	.356	4.146	.000	.476	1.523
a. Dependent Variable: Y							

Based on the results in the table above, the regression equation can be formulated as follows:

$Y = 2.327 + 0.428X1 + 0.363X2$

Based on the equations obtained can be explained the meaning and meaning of the regression coefficients of each variable, namely:

$a = 2,327$ meaning that if the taxpayer awareness and tax sanctions are equal to zero (0), then taxpayer compliance will be worth 2,327.

$b1 = 0.428$ is positive meaning that if the awareness of taxpayers increases with the assumption that other variables are constant, then taxpayer compliance will also increase by 0.428.

$b2 = 0.363$ is positive meaning that if the taxation sanction increases with the assumption that the other variables are constant, then the taxpayer compliance will also increase by 0.363.

DISCUSSION

Based on the previous explanation, here are some discussions that can be obtained from the collection and processing of data regarding the effect of tax awareness and sanctions on the compliance of the 5-star hotel taxpayer in Bandung.

1. Effect of Taxpayer Awareness on Taxpayer Compliance

The results showed that there was a significant influence on taxpayer awareness (X1) on taxpayer compliance (Y). This is in line with the framework of thinking that taxpayer awareness is one of the factors in increasing taxpayer compliance. Awareness in fulfilling tax obligations depends on the extent of the taxpayer's willingness to comply with the provisions of tax legislation. By increasing awareness of taxpayers in paying taxes, the growth of tax revenue will be in accordance with the targets set.

Increasing taxpayer awareness can be done by utilizing special services through www.pajak.go.id, utilizing the ease of tax restitution provided by the Directorate General of Taxes, utilizing guidance and direction from the tax authorities, increasing the effectiveness of the application of law enforcement through quality, professionalism, methods and procedures for tax audits, and building principles as tax conscious and tax conscious taxpayers. If the taxpayer has awareness in paying taxes then the taxpayer can be categorized in compliance with tax regulations. This is supported by research conducted by Ida BagusAdinata Kusuma, Ni LuhSupadmi (2017) who examines the effect of awareness of hotel taxpayer compliance in Klungkung Regency. The results of the study explained that in an effort to increase awareness of taxpayers need to be done with socialization related to any changes in regional taxation regulations especially hotel taxes so that taxpayers better understand basic things like hotel taxpayer rights and obligations(Kusuma & Supadmi, 2016). In addition, a similar study was conducted by Luh Putu Santi KrisnaDewi, Ni Ketut Lely AryaniMerkusiwati (2018) who examined the effect of awareness of taxpayer compliance at the East Denpasar Pratama Tax Office. The results of the study explained that the higher the awareness of taxpayers the higher the tax reporting compliance.

2. Effect of Tax Sanctions on Taxpayer Compliance

The results showed that there was a significant influence between tax sanctions (X2) on taxpayer compliance (Y). This is in accordance with the framework of thought that tax sanctions are one factor in increasing taxpayer compliance. Tax penalties become a guarantee that the provisions of tax legislation will be obeyed, obeyed, and obeyed. This means that tax sanctions are a deterrent so that taxpayers comply and do not violate taxation norms with applicable legal consequences.

Increasing the importance of taxation sanctions can be done by complying with sanctions both in the form of administrative sanctions and criminal sanctions in accordance with tax legislation, as well as reducing behavior that violates tax norms in the payment of tax debts both in violation and criminal nature. If taxpayers comply with tax sanctions, the willingness of taxpayers to comply and meet their tax obligations will increase.

This is supported by research conducted by Suryani, Muhammad Saleh (2018) who examined the effect of tax penalties on hotel taxpayer compliance in Banda Aceh. The results of the study explained that sanctions set by the government for hotel managers who do not pay taxes or who are late paying taxes will increase the compliance of hotel managers in paying taxes(Suryani & Saleh, 2018). In addition, a similar study was conducted by NanikErmawati, Zaenal Afifi (2018) who examined the effect of tax penalties on tax compliance at the Pratama Kudus Tax Office. The results of the study explained that taxation sanctions can provide a deterrent effect for non-compliant taxpayers so that they will not repeat it(Ermawati & Afifi, 2018).

3. Effect of Taxpayer Awareness and Tax Sanctions on Taxpayer Compliance

The results showed that there was a significant influence between the awareness of taxpayers (X1) and tax sanctions (X2) on taxpayer compliance (Y). This is in accordance with the framework of thinking that awareness of taxpayers and taxation sanctions is one factor in increasing taxpayer compliance. Compliance of taxpayers in paying taxes will be difficult to be realized without awareness and sanctions because basically, taxes are coercive. Awareness in paying taxes will lead to obedience, obedience, and discipline in dealing with taxation problems. The application of tax sanctions was carried out in view of the low compliance of taxpayers in paying taxes voluntarily rather than coercion.

If taxpayers have awareness in fulfilling their tax obligations, then no sanctions will not be given in accordance with applicable laws so that taxpayers can be categorized as complying with existing regulations. This is supported by research conducted by Elfin Siamena, HarijantoSabijono, and Jessy DL Warongan (2017) who examined the influence of tax awareness and sanctions on individual taxpayer compliance in Manado. The results of the study explained that awareness shows a good faith of taxpayers to fulfill their tax obligations sincerely, while sanctions have an important role to provide lessons for tax offenders. Both of these are very important in efforts to improve tax payment compliance(Siamena, Sabijono, & Warongan, 2017).

CONCLUSION
Based on data processing and the discussion of the previous chapter, it can be concluded that:
Awareness of taxpayers has a significant effect on compliance with 5-star hotel taxpayers in the city of Bandung. This is indicated by the acquisition of a t value greater than the t table, with a significance level of less than 0.05. This means that if the taxpayer has awareness in paying taxes then, the level of taxpayer willingness to obey and fulfill his tax obligations will increase.

Tax sanctions have a significant effect on the compliance of 5-star hotel taxpayers in Bandung. This is indicated by the acquisition of t value greater than t table, with a significance level of less than 0.05. This means that if the taxpayer complies with the means of preventing violations of taxation norms, the willingness of taxpayers to comply and meet their tax obligations will increase.

Awareness of taxpayers and tax penalties have a significant effect on compliance with taxpayers of 5-star hotels in Bandung. This is shown from the acquisition of the calculated F value greater than the F table, with a significance level smaller than 0.05. This means that if the taxpayer has low awareness in paying taxes and does not comply with tax sanctions well, then the willingness of taxpayers to comply and meet their tax obligations will decrease.

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