

ANALYSIS OF THE EFFECTIVENESS AND CONTRIBUTION OF RESTAURANT TAX AND HOTEL TAX TO THE REGIONAL ORIGINAL INCOME OF MANADO CITY IN 2021-2023

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ABSTRACT

The purpose of this research is to analyze the calculation and contribution of restaurant tax and hotel tax to the original regional income of Manado City in 2021-2023. The research method used is a qualitative method. The data sources of this research are primary data and secondary data, Data collection techniques through observation, interviews, documentation, literature studies, and the internet, data analysis used in this study is a qualitative descriptive analysis method, namely analyzing, describing, and summarizing the data obtained, namely target data and realization of local revenue, regional taxes (restaurant tax and hotel tax), in this study the researcher used calculation analysis and contribution analysis to obtain relevant and accurate results. The results of the study show that the analysis of the effectiveness of restaurant tax from 2021-2023 averaged 105.9% with very effective criteria while hotel tax from 2021-2023 averaged 68% with less effective criteria. Analysis of restaurant tax contributions from 2021-2023 averaged 28.97% with moderate criteria and also analysis of hotel tax contributions from 2021-2023 averaged 9.3% with very poor criteria.

Keywords: Effectiveness, Restaurant and Hotel Tax, Local Original Income.

I. INTRODUCTION

One of the criteria in regional economic development is that the local government must be able to meet the needs of its region independently from its own income. Regional income is often used as an indicator of the progress of a region, if it is high then it can be said that the region is advanced. The higher the regional income received, the lower the level of dependence of the local government on the central government. The local government in this case is the city of Manado.

Manado City is one of the main tourist destinations in Indonesia, located in North Sulawesi Province and Manado City is one of the cities in Indonesia that has strong economic potential. The tourism sector has become one of the driving forces of the Manado City economy. Although Manado City has strong economic potential, there are still challenges in increasing Regional Original Income that can be used to finance development and services for the community.

Regional Original Income is income obtained by the regional government from the implementation of government activities and services to the community, as well as the utilization of resources owned by the regional government. Regional Original Income consists of several main components, including regional taxes, regional levies, results of management of separated regional assets, and others. Among these components, regional taxes have a very important role because they are the most stable and reliable source of income for the regional government.

Regional taxes in general are levies from the community by the state (government) based on laws that are enforceable and owed by those who are obliged to pay them without getting any achievements back, the results of which are used to finance state expenditures in the implementation of government and development. One source of Regional Original Income that continues to grow is restaurant tax and hotel tax. The number of restaurants listed in the data from the Manado City Tourism and Culture Office is 300. Likewise, hotels in Manado are listed in the data from the Manado City Central Statistics Agency. The following is data on Restaurant Tax and Hotel Tax Revenue for the period 2021-2023

Table 1.1 Restaurant Tax Revenue 2021-2023

Year	Restaurant Tax Target	Tax Realization
2021	79.320.000.000	65.158.981.781
2022	95.000.000.000	98.149.818.271
2023	105.000.000.000	111.763.590.059

Source: Regional Revenue Agency 2024

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It can be seen in the table above that restaurant tax revenues increase every year. Likewise, the target set by the Manado City Regional Revenue Agency always increases every year.

Table 1.2 Hotel Tax Revenue 2021-2023

Year	Hotel Tax Target	Tax Realization
2021	39.250.000.000	23.650.648.771
2022	41.000.000.000	29.910.654.789
2023	47.248.750.000	34.024.344.010

Source: Regional Revenue Agency 2024

Table 1.2 Hotel tax revenue from 2021-2023 has always increased. Likewise with the target set by the Manado City Regional Revenue Agency which always increases the target every year.

Restaurant tax and hotel tax are types of regional taxes collected from every transaction in restaurants and hotels. This tax is important to increase regional income because it has great potential along with the increase in tourist visits. However, although the potential revenue from hotel tax and restaurant tax is quite large, optimizing its collection is still a challenge. This is due to various factors, such as the level of taxpayer compliance, the effectiveness of supervision by the regional government, and the macroeconomic situation, including the impact of the COVID-19 pandemic which has paralyzed the tourism sector.

In the period from 2021 to 2023, global and national economic conditions, including in Manado City, began to show signs of recovery post-pandemic. This provides momentum for the Manado City government to re-optimize the receipt of Regional Original Income, especially through restaurant tax and hotel tax. Therefore, a comprehensive analysis is needed regarding the effectiveness and contribution of hotel tax and restaurant tax to Manado City's Regional Original Income during this period.

This analysis is important to determine the extent to which restaurant tax and hotel tax contribute to Local Revenue and how effective its management is and by understanding the influencing factors. Thus, the local government can formulate a better strategy to optimize revenue from these two types of taxes, which will ultimately increase the fiscal independence of Manado City and strengthen the regional financial capacity in supporting sustainable development. Based on the thoughts and background above, the researcher wants to conduct a study entitled "Analysis of the Effectiveness and Contribution of Restaurant Tax and Hotel Tax to Local Revenue of Manado City in 2021-2023".

II. RESEARCH METHODS

The method used in this research is a qualitative method, which refers to data construction through data collection and data analysis. The object of this research is local revenue and target data on the realization of hotel tax revenue, and restaurant tax in Manado City in 2021 to 2023. There are two types of data sources used in this study, namely: Primary and secondary data. Primary data is a type of data that is collected directly from its main source, namely the Manado City Regional Revenue Agency. Secondary data is a collection of previously existing information and is used as a complement to research data needs. Secondary data relates to information from previously existing sources, such as important documents, websites, scientific publications and so on. Data collection techniques, namely interviews and observations. Interviews, researchers can conduct interviews with employees of the Manado City Regional Revenue Agency, especially the Head of the Hotel and Restaurant Tax sub-section. Observations, observations are carried out directly and data collection is carried out at the research object of the Manado City Regional Revenue Agency. Data Analysis Techniques, the data analysis technique used in writing this proposal is a descriptive analysis method where with the data, decisions can be made based on the data available. To obtain results and draw conclusions, researchers use contribution analysis techniques and tax payable calculations.

III. DISCUSSION

3.1 Research Results and Discussion

3.1.1. Manado City's Original Regional Income

Local Original Income is all local income originating from local original economic sources, such as local taxes, local levies, results of separated wealth management, and other legitimate sources of Local Original Income. Data on Local Original Income receipts for Manado City from 2021 to 2023.

Table 3.1. Target and Realization of Local Original Income for Manado City in 2021-2023

Year	Local Original Revenue Target	Realization of Local Original Revenue
2021	350.676.261.000	243.735.916.030
2022	407.000.000.000	323.470.625.077,17
2023	442.410.000.000	374.211.900.658,36

Source: Manado City Regional Original Revenue Agency (2024)

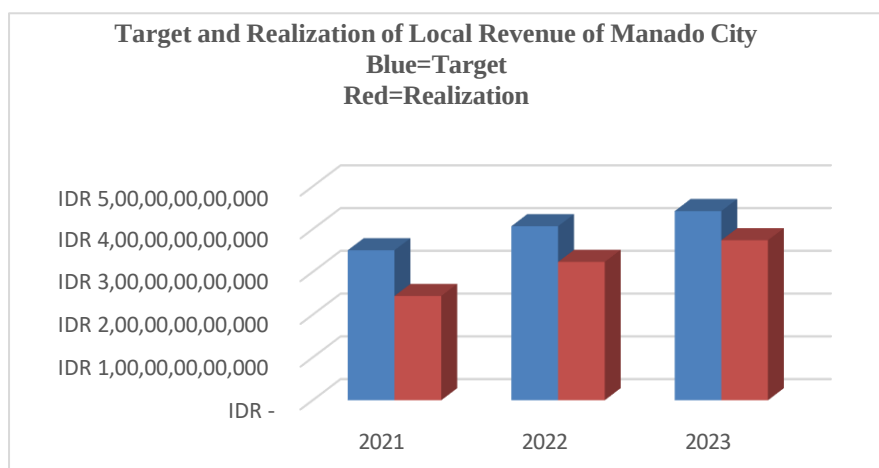


Figure 3.1. Target and Realization of Local Original Income of Manado City

Between 2021 and 2023, the target and realization of Manado City's Original Regional Income revenue increased, as shown in table 3.1 and the graph above. The Original Regional Income target in 2021 was IDR 350,676,261,000 and the realization achieved in 2021 was IDR 243,735,916,030. The PAD target in 2022 was IDR 407,000,000,000 and the realization achieved in 2022 was IDR 323,470,625,077.17. And in 2023 the Original Regional Income target was IDR 442,410,000,000 with the realization achieved in 2023 being IDR 374,211,900,658.36.

3.1.2 Manado City Regional Tax Revenue

Taxes imposed by regions for the purpose of financing local government households are known as regional taxes. The following data shows the realization of regional taxes in Manado City for three years, from 2021 to 2023.

Table 3.2. Target dan Realisasi Penerimaan Pajak Daerah Kota Manado Tahun 2021-2023

Year	Regional Tax Target	Regional Tax Realization
2021	343.676.261.000	240.245.296.030
2022	400.000.000.000	318.619.315.077,17
2023	435.500.000.000	369.470.655.658,36

Source: Manado City Regional Original Revenue Agency (2024), processed data

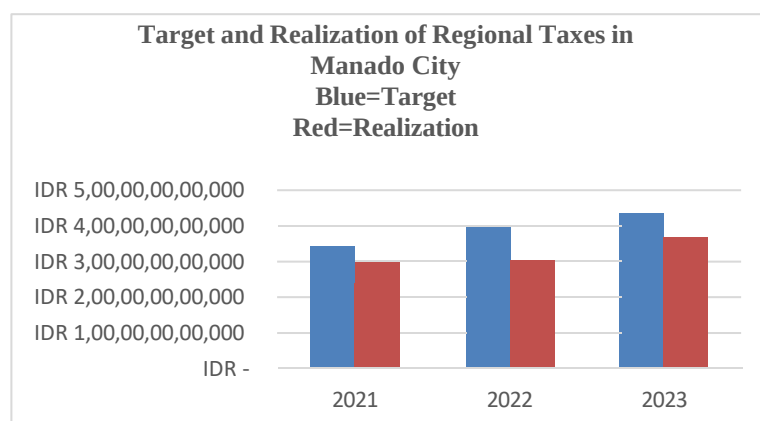


Figure 3,2 Target and Realization of Regional Taxes in Manado City

The target for regional tax revenues of Manado City from 2021 to 2023 continues to increase and its realization also increases every year, as shown in table 3.2. and the graph above. In 2021, the Regional Tax target was IDR 343,676,261,000 and the realization achieved in 2021 was IDR 240,245,296,030. In 2022, the Regional Tax target was IDR 400,000,000,000 and the realization achieved in 2022 was IDR 318,619,315,077.17. In 2023, the Regional Tax target was IDR 435,500,000,000 with the realization achieved in 2023 being IDR 369,470,655,658.36.

3.1.3. Restaurant Tax Effectiveness Analysis

By knowing the level of effectiveness, the Manado City government can find out the targets that have been achieved in restaurant tax revenue in Manado City. The following is a table of the effectiveness of restaurant tax revenue in Manado City in 2021-2023.

Tabel 3.3 Effectiveness of Restaurant Tax Realization Against Manado City Restaurant Tax Targets in 2021-2023

Target	Restaurant Tax Target	Restaurant Tax Realization	Effectiveness Percentage (%)
2021	65.158.981.781	79.320.000.000	121
2022	95.000.000.000	98.149.818.271	103
2023	111.763.590.059	105.000.000.000	93,9
	Average		105,9

Source: Processed data



Figure 3.3. Restaurant Tax Effectiveness

From the table above, it can be seen that the percentage of effectiveness of restaurant tax revenue in 2021 is 121%, in 2022 103%, and in 2023 93.90%. With an average percentage of effectiveness of 105.9%.

Table 3.4. Effectiveness of Restaurant Tax Realization Against Manado City Restaurant Tax Targets for 2021-2023

Year	Restaurant Tax Target	Restaurant Tax Realization	Effectiveness Percentage (%)	Criteria
2021	65,158,981,781	79,320,000,000	121	Very Effective
2022	95,000,000,000	98,149,818,271	103	Very Effective
2023	111,763,590,059	105,000,000,000	93,9	Effective
	Rata-rata		105,9	Very Effective

Source: Processed data

Based on the table above, it can be seen that the level of effectiveness of restaurant tax for three years from the 2021 budget year to the 2023 budget year, the level of effectiveness always exceeds 100% except in the 2023 budget year, which is 93.9% with effective criteria because the realization of restaurant tax revenue cannot reach the target set by the Manado City Government. And for the highest level of effectiveness of restaurant tax in Manado City, namely in the 2021 budget year of 121% with very effective criteria and followed by the 2022 budget year of 103% with very effective criteria. The average result of the level of effectiveness of restaurant tax revenue in Manado City between the 2021 and 2023 budget years is 105.9%. So the average effectiveness of hotel tax can be said to be in the very effective category, because the average value of tax effectiveness is more than 100%. This shows the success of the Manado City government in realizing the Manado City Restaurant Tax.

3.1.4. Hotel Tax Effectiveness Analysis

By knowing the level of effectiveness, the Manado City government can find out the targets that have been achieved in restaurant tax revenue in Manado City. The following is a table of restaurant tax revenue effectiveness in Manado City in 2021-2023.

Table 3.5. Hotel Tax Effectiveness Percentage

Year	Hotel Tax Target	Hotel Tax Realization	Percentage (%)
2021	39,250,000,000	23,650,648,771	60,25
2022	41,000,000,000	29,910,654,789	72,92
2023	47,248,750,000	34,024,344,010	72
	Average		68

Source: Processed data

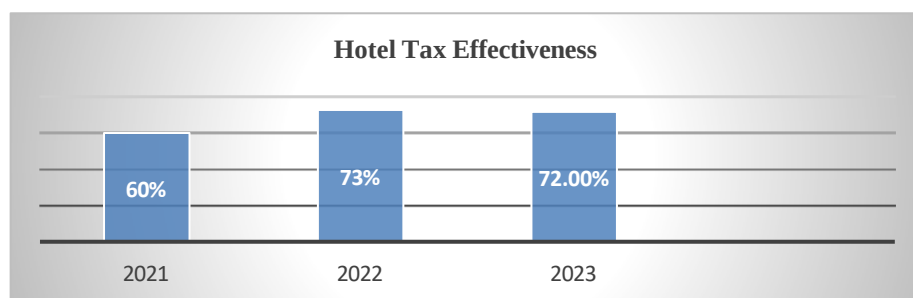


Figure 3.4. Hotel Tax Effectiveness

From the table above, it can be seen that the percentage of hotel tax revenue effectiveness in 2021 is 60%, in 2022 73%, and in 2023 72%. With an average percentage of effectiveness of 68%.

Tabel 3.6 Kriteria Efektivitas Pajak Hotel

Year	Hotel Tax Target	Hotel Tax Realization	Percentage (%)	Criteria
2021	39,250,000,000	23,650,648,771	60,25	Less Effective
2022	41,000,000,000	29,910,654,789	72,92	Less Effective
2023	47,248,750,000	34,024,344,010	72	Less Effective
	Rata-rata		68	Less Effective

Source: Processed data

The table above shows the target, realization, and percentage of hotel tax effectiveness from 2021 to 2023. Every year, there is an expected hotel tax revenue target, but the realization of tax revenue does not always meet the set target.

1. Year 2021:

The hotel tax target was set at IDR 39,250,000,000, but the tax realization that was achieved was only IDR 23,650,648,771. Thus, the percentage of hotel tax effectiveness in 2021 is 60.25%. Based on this percentage, the effectiveness of hotel tax revenue in that year is categorized as "Less Effective".

2. Year 2022:

The hotel tax target increased to IDR 41,000,000,000, but the realization achieved was IDR 29,910,654,789. The percentage of hotel tax effectiveness in 2022 is 72.92%, which is also included in the "Less Effective" category.

3. Year 2023:

The hotel tax target has increased again to IDR 47,248,750,000 with a realization of IDR 34,024,344,010. The percentage of hotel tax effectiveness in 2023 is 72%, which is still classified as "Less Effective". Overall, the average percentage of hotel tax effectiveness for three years is 68%, which is included in the "Less Effective" category. This shows that the achievement of hotel tax revenue for the three years has not been optimal and has not met the set target. Hotel tax effectiveness was less than optimal during 2021-2023 due to the following factors:

- 1. Decrease in Tourist Visits:** The COVID-19 pandemic reduced the number of tourists, reduced hotel revenue, and tax revenue.
- 2. Low Taxpayer Compliance:** The level of hotel compliance in reporting and paying taxes may not have been optimal.
- 3. Tax Relaxation Policy:** Tax incentives provided during the pandemic reduced tax revenue.
- 4. Unstable Economic Conditions:** People's purchasing power decreased, use of hotel services decreased..
- 5. Ineffective Supervision:** Management and supervision of tax revenues are not optimal.
- 6. Competition from Alternative Accommodation:** The emergence of homestays and daily rental apartments, reducing the income of formal hotels and their taxes.

Restaurant Tax Contribution Analysis

Contribution analysis is used to determine how much restaurant tax affects Regional Original Income. The following is an analysis of the Restaurant Tax contribution.

Table 3.7. Restaurant Tax Realization and Local Original Income Realization

Year	Restaurant Tax Realization	Realization of Local Original Income (IDR)
2021	65.158.981.781	243.735.916.030
2022	98.149.818.271	323.470.625.077.17
2023	111.763.590.059	374,211,900,658.36

Source : Manado City Regional Original Revenue Agency

1. Year 2021

$$\text{Contribution} = \frac{65,158,981,781}{243,735,916,030} \times 100\%$$

$$\text{Contribution} = 26,73\%$$

Based on the calculation of the contribution above in 2021, it can be seen that the realization of restaurant tax is IDR 65,158,981,781 compared to the realization of local revenue of IDR 243,735,916,030. So the restaurant tax in 2021 can provide a contribution of 26.73% and is included in the moderate criteria, based on the contribution criteria classification table above.

2. Year 2022

$$\text{Contribution} = \frac{98,149,818,271}{323,470,625,077.17} \times 100\%$$

$$\text{Contribution} = 30,34\%$$

Based on the calculation of the contribution above in 2022, it can be seen that the realization of restaurant tax is IDR 98,149,818,271 compared to the realization of local revenue of IDR 323,470,625,077.17. So the restaurant tax in 2022 can provide a contribution of 30.34% and is included in the fairly good criteria, based on the contribution criteria classification table above.

3. Year 2023.

$$\text{Contribution} = \frac{111,763,590,059}{374,211,900,658.36} \times 100\%$$

$$\text{Contribution} = 29,86\%$$

Based on the contribution calculation above, in 2023 it can be seen that the realization of restaurant tax is IDR 111,763,590,059 compared to the realization of local revenue of IDR 374,211,900,658.36. So the restaurant tax in 2023 can contribute 29.86% and is included in the moderate criteria, based on the contribution criteria classification table above. Based on the calculation of the Restaurant Tax contribution analysis in 2021-2023, the following are the results of the analysis of the Restaurant Tax contribution to the Local Revenue of Manado City in 2021-2023.

Tabel 3.8 Kriteria Kontribusi Pajak Restoran

Year	Restaurant Tax Realization (IDR) (IDR)	Regional Original Income Realization (IDR)	Contribution (%)	Criteria
2021	65.158.981.781	243.735.916.030	26,73	Medium
2022	98.149.818.271	323,470,625,077,17	30,34	Good Enough
2023	111.763.590.059	374.211.900.658,36	29,86	Medium
	Average		28,97	Medium

Source : Data processed

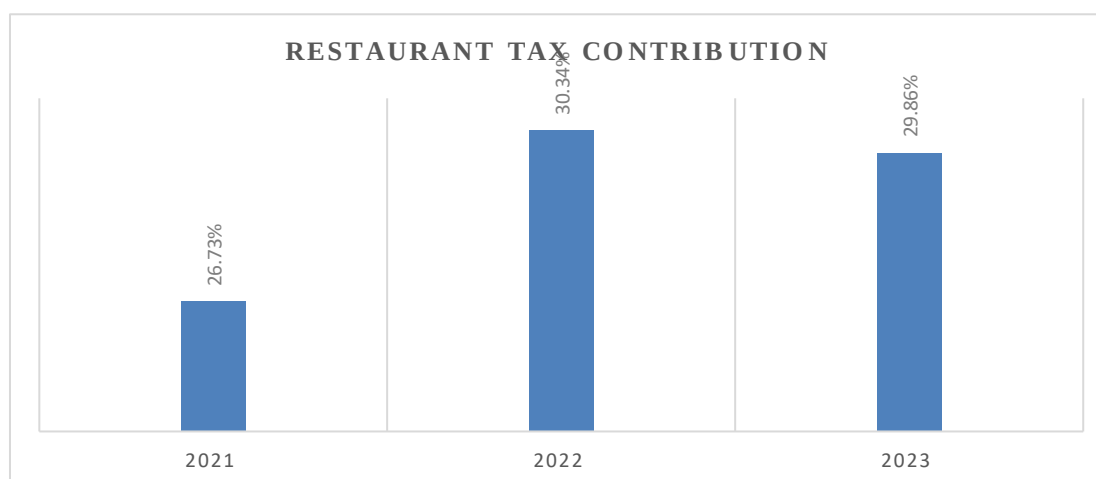


Figure 3.5 Restaurant Tax Contribution

Based on table 2 and figure 3 above, it can be seen that the average contribution from 2021-2023 is included in the moderate criteria with a percentage of 28.97%. It can be seen that the realization of restaurant tax has increased every year, but the percentage of restaurant tax contribution to local revenue has fluctuated. This happens because there are several factors that affect the percentage of contribution, namely the people of Manado City are still affected by the COVID-19 pandemic from 2021 to the end of 2022 where many restaurants have closed or gone bankrupt, and the lack of awareness of taxpayers in paying their obligations.

The percentage of contribution in 2021 with a percentage of 26.73% of the total realization of restaurant tax of Rp. 65,158,981,781 to the realization of local revenue of Rp. 243,735,916,030 and falls into the moderate criteria, in 2022 with a percentage of 30.34% of the total realization of restaurant tax of Rp. 98,149,818,271 to the realization of local revenue of Rp. 323,470,625,077.17 and falls into the fairly good criteria, and in 2023 with a percentage of 29.86% of the total realization of restaurant tax of Rp. 111,763,590,059 to the realization of local revenue of Rp. 374,211,900,658.36 and falls into the moderate criteria. But it can be seen in table 4.3 Percentage of Restaurant Tax contribution calculated by the realization of restaurant tax divided by the restaurant tax target that the criteria for restaurant tax contribution remains very good with an average of 106.3%. This can be a reference for the Manado city government, especially Bapesnda employees, in optimizing the realization of restaurant tax in order to increase the percentage of restaurant tax contribution to local revenue.

3.1.5 Hotel Tax Contribution Analysis

Contribution analysis is used to determine how much hotel tax affects Regional Original Income. The following is an analysis of Hotel Tax contributions.

Table 3.9 Hotel Tax Realization and Regional Original Income Realization in 2021-2023

Year	Hotel Tax Realization (IDR)	Realization of Regional Original Income (IDR)
2021	23.650.648.771	243.735.916.030
2022	29.910.654.789	323,470,625,077,17
2023	34.024.344.010	374.211.900.658,36

Source : Manado City Regional Original Income Agency

1. Year 2021.

$$\text{Contribution} = \frac{23,650,648,771}{243,735,916,030} \times 100\%$$

$$\text{Contribution} = 9,7\%$$

Based on the calculation of the contribution above in 2021, it can be seen that the realization of hotel tax is IDR 23,650,648,771 compared to the realization of local revenue of IDR 243,735,916,030. So the restaurant tax in 2021 can contribute 9.7% and is included in the very low criteria, based on the classification table of contribution criteria above.

2. Year 2022.

$$\text{Contribution} = \frac{29,910,654,789}{323,470,625,077.17} \times 100\%$$

$$\text{Contribution} = 9,2\%$$

Based on the calculation of the contribution above in 2022, it can be seen that the realization of hotel tax is IDR 29,910,654,789 compared to the realization of local revenue of IDR 323,470,625,077.17. So the hotel tax in 2022 can provide a contribution of 9.2% and is included in the very low criteria, based on the classification table of contribution criteria above.

3. Year 2023.

$$\text{Contribution} = \frac{34,024,344,010}{374,211,900,658.36} \times 100\%$$

$$\text{Contribution} = 9\%$$

Based on the calculation of the contribution above in 2023, it can be seen that the realization of hotel tax is IDR 34,024,344,010 compared to the realization of local revenue of IDR 374,211,900,658.36. So hotel tax in 2023 can provide a contribution of 9% and is included in the very low criteria, based on the classification table of contribution criteria above.

Based on the calculation of the analysis of Hotel Tax contributions for 2021-2023, the following are the results of the analysis of Hotel Tax contributions to Manado City's Original Regional Income for 2021-2023.

Tabel 3.10 Kriteria Kontribusi Pajak Hotel

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Year	Realisasi Pajak Hotel (IDR)	Realisasi Pendapatan Asli Daerah (IDR)	Contribution (%)	Criteria
2021	23.650.648.771	243.735.916.030	9,7	Very Less
2022	29.910.654.789	323,470,625,077,17	9,2	Very Less
2023	34.024.344.010	374.211.900.658,36	9	Very Less
	Rata-rata		9,3	Very Less

Source: Processed data

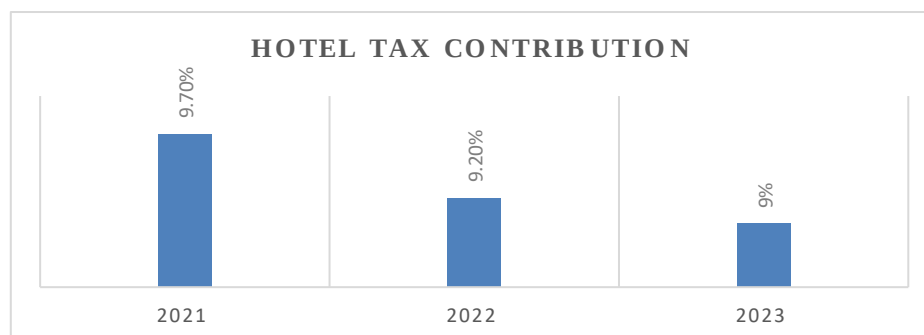


Figure 3.6 Hotel Tax Contribution

Based on table 3.10 and figure 3.6 above, it can be seen that the average contribution from 2021-2023 falls into the very low criteria with a percentage of 9.3%. It can be seen in the table that the realization of hotel tax fluctuates or goes up and down, but the percentage of contribution from hotel tax to local revenue decreases every year. This is because there are several factors that influence the decline in the percentage of contribution from hotel tax, namely the lack of awareness and compliance of taxpayers with their obligations to pay their taxes, as well as the lack of income from hotels due to the lack of visitors, which causes hotel tax payments to be very low.

The percentage of contribution in 2021 with a percentage of 9.7% of the total hotel tax realization of IDR. 23,650,648,771 to the realization of local revenue of IDR. 243,735,916,030 and falls into the very low criteria, in 2022 with a percentage of 9.2% of the total hotel tax realization of IDR. 29,910,654,789 to the realization of local revenue of IDR. 323,470,625,077.17 and falls into the very low criteria, and in 2023 with a percentage of 9% of the total hotel tax realization of IDR. 34,024,344,010 to the realization of local revenue of IDR. 374,211,900,658.36 and falls into the very low criteria. But it can be seen in table 3.6 Percentage of Hotel Tax contribution calculated by the realization of hotel tax divided by the hotel tax target that the hotel tax contribution criteria remain very good with an average of 68%. This can be a reference for the Manado city government, especially Bapesnda employees, in optimizing the realization of restaurant tax in order to increase the percentage of hotel tax contribution to local revenue.

IV. CONCLUSION

Based on the results of the research and discussion on the Analysis of Calculation and Contribution of Restaurant Tax and Hotel Tax to the Original Regional Income of Manado City in 2021-2023, it can be concluded that

1. The level of effectiveness of restaurant tax in Manado City for three years (2021-2023) is generally very effective, with an average effectiveness of 105.9%. This is indicated by the percentage of effectiveness which always exceeds 100% in 2021 (121%) and 2022 (103%), except in 2023 which reached 93.9% and remained in the effective category. The realization of restaurant tax revenue that exceeded the target shows the success of the Manado City Regional Government in managing and maximizing restaurant tax revenue. The effectiveness of hotel tax revenue in Manado City during 2021-2023 is classified as "Less Effective," with an average of only 68%. Hotel tax realization did not reach the target due to several factors such as a decrease in tourist visits due to the pandemic, low taxpayer compliance, tax relaxation policies, unstable economic conditions, ineffective supervision, and competition from alternative accommodations. The government needs to take steps to increase the effectiveness of hotel tax revenue.
2. The average contribution of restaurant tax to the original regional income of Manado City for the 2021-2023 period is in the moderate criteria with a percentage of 28.97%. Although the realization of restaurant tax increases every year, the percentage of its contribution fluctuates, influenced by the impact of the COVID-19 pandemic and low taxpayer awareness. In 2021, its contribution was 26.73%, increasing to 30.34% in 2022, but decreasing slightly to 29.86% in 2023. The average contribution of hotel tax to the original regional income of Manado City for the 2021-2023 period is in the very low criteria with a percentage of 9.3%. Although the realization of hotel tax fluctuates, the percentage of its contribution to regional income decreases every year. This is because there are several factors that affect the amount of hotel tax contribution, namely the lack of awareness and compliance of taxpayers and minimal hotel income due to the lack of visitors because the people of Manado City are still affected by Covid-19. In 2021, the contribution was 9.7%, decreased to 9.2% in 2022, and decreased again to 9% in 2023.

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