

The influence of tax knowledge and taxpayer perception on tax compliance of hotels and restaurants in North Utara Regency

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Abstract

Hotel and restaurant taxes are local taxes that are regulated by each region. These taxes constitute regional income. This study aims to test and analyze tax knowledge and taxpayer perceptions in hotel and restaurant taxpayer compliance. This study uses a quantitative methodology based on causality through distributing questionnaires. In this study, the population was hotel and restaurant owners and employees in North Utara while the sampling technique was saturated sampling (census) which means sampling that utilizes the entire population. Then the data was analyzed with the SPSS program. The results of this study indicate that tax knowledge and taxpayer perceptions have a positive and significant effect on hotel and restaurant taxpayer compliance in North Utara.

Keywords: Tax Knowledge, Taxpayer Perception, Taxpayer Compliance.

1. Introduction

Taxes have a central role in ensuring the economic sustainability of a country, and hotel and restaurant taxpayers have a special position in their contribution to local revenue [1]. According to Law Number 28 of 2009 concerning local taxes, hotel taxpayers and restaurant taxpayers have the right to collect taxes on services provided to customers and must report and pay these taxes to the local government, this is emphasized in North Luwu Regency Regional Regulation Number 1 of 2024 article 1 concerning local taxes, which contains local taxes hereinafter are mandatory contributions to the regions owed by individuals or entities that are compelling based on law for the greatest prosperity of the people [2]. Therefore, tax knowledge and taxpayer perceptions of taxes can be key factors in determining the level of compliance.

Tax compliance is an action that must be taken by taxpayers to fulfill tax rights and obligations that apply in a country [3]. This level of compliance can be measured through aspects of self-registration, submission of tax returns, and taxpayer compliance in calculating and paying taxes owed [3]. Taxpayer compliance includes compliance with reporting requirements, where taxpayers file, report, and pay their obligations and in accordance with applicable regulations [4].

Several factors influence taxpayer non-compliance, among others, the lack of taxpayer knowledge of tax laws, which causes a lack of awareness of taxpayers to comply with their tax obligations and a lack of understanding of the benefits of taxation [5]. Tax knowledge is knowledge about general tax regulations and types of taxes applicable in Indonesia, ranging from tax subjects, tax objects, rates, calculation of taxes payable, recording taxes payable, recording taxes payable, and procedures for filling out tax reports [6]. Tax knowledge is in the

form of tax information that taxpayers can use as a basis for acting, making decisions, and taking certain actions in relation to taxes. The level of taxpayer compliance can increase through better knowledge of the importance and benefits of taxation. Knowledge of the tax system helps taxpayers fulfill their obligations and avoid violations that can result in sanctions according to applicable regulations [1]. For example, when taxpayers do not report their actual income [7], this occurs because of the view that taxes are considered a burden that reduces their economic ability and forces them to set aside part of their income to pay taxes, but if there is no tax obligation, the money spent on taxes can be used to meet their needs of life [8]. According to the findings [5] in his research taxpayer compliance is significantly influenced by tax knowledge. However, the research findings [9] are different from previous research, which shows that tax knowledge has no effect on taxpayer compliance.

Apart from tax knowledge, in taxpayer compliance, taxpayer perceptions also play a role. A good taxpayer perception can increase taxpayer compliance in paying their taxes. Where perception is the process of experiencing, interpreting, and processing signals or materials received in the external environment. This is related to the views of each taxpayer on tax payments, where each taxpayer has their own perception of their taxes. The better the public perception, the more taxpayer compliance will increase, but in fact it does not increase taxpayer compliance. This is reinforced by research [10] which states that taxpayer perceptions have no effect on increasing taxpayer compliance. In contrast to research [3] which shows that good taxpayer perceptions can increase taxpayer compliance. Therefore, good perceptions can increase taxpayer compliance in paying their taxes.

The introduction serves as a crucial platform for auth Based on the description above, it is necessary to conduct further research on "The Effect of Tax Knowledge and Taxpayer Perceptions on Compliance of Hotel and Restaurant Taxpayers", so that public compliance in paying taxes can be optimized and maximize local tax revenue in North Luwu district. Therefore, to find out whether tax knowledge and taxpayer perceptions affect compliance with paying taxes.

2. Methodology

This research uses quantitative methodology with a quantitative approach through distributing questionnaires to respondents measured by each item scored on a Likert scale where each question is scored from 1 (one) to 5 (five). Written questions regarding all variables, including the dependent variable Taxpayer Compliance and the independent

variables Tax Knowledge and Taxpayer Perception, will be given as part of the questionnaire. In this study, the population was hotel and restaurant owners and employees in North Luwu while the sampling technique was saturated sampling. Data obtained from literature studies that support research, the implementation of the distribution of questionnaires was carried out by visiting hotels and restaurants directly and using social media, questionnaires using google form and to facilitate distribution, which resulted in a final sample of 70 respondents. According to [11] this method is a sampling strategy that utilizes the entire population. This method is used because the population in hotels and restaurants is less than 100 people. This study all data were processed and tested with SPSS 26. Using descriptive statistical analysis, validity test, reliability test, classical assumption test, multiple linear regression test, coefficient of determination test, t test, and f test.

3. Result and Discussion

3.1. Result

Descriptive Statistics

Descriptive statistics include maximum, minimum, standard deviation, and average values according to the answers of 70 research respondents.

Table 1 Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Tax knowledge	70	8.00	20.00	13.5857	2.20338
Taxpayer perception	70	8.00	20.00	12.9429	2.41304
Taxpayer compliance	70	6.00	20.00	14.6000	2.33064
Valid N (listwise)	70				

Based on table 1, it can be seen that the average value of tax knowledge is 13.5857 with a standard deviation of 2.20338. As well as a minimum value of 8.00 and a maximum value of 20.00. The average value of taxpayer perception is 12.9429 with a standard deviation of 2.41304, a minimum value of 8.00 and a maximum value of 20.0. The average value owned by taxpayer compliance is 14.6000 with a deviation value of 2.33064, a minimum value of 6.00 and a maximum value of 20.00.

Table 2 Validity Test Results

Statement	Item	N	r Caunt	r Table	Description
Tax Knowledge X1	TK1	70	0,607	0,2319	Valid
	TK2	70	0,824	0,2319	Valid
	TK3	70	0,778	0,2319	Valid
	TK4	70	0,636	0,2319	Valid
Taxpayer Perception X2	TP1	70	0,546	0,2319	Valid
	TP2	70	0,709	0,2319	Valid

	TP3	70	0,819	0,2319	Valid
	TP4	70	0,743	0,2319	Valid
Taxpayer Compliance Y	TC1	70	0,821	0,2319	Valid
	TC2	70	0,888	0,2319	Valid
	TC3	70	0,866	0,2319	Valid
	TC4	70	0,699	0,2319	Valid

Based on the table the validity test results show that all questions related to tax knowledge, taxpayer perceptions and taxpayer compliance can be said to be valid, because each question item has a calculated r value greater than r table.

Table 3 Reliability Test Results

Variable	Cronbach's Alpah	N of Items	Batas Reliability	Description
Tax knowledge	,630	4	0,60	Reliable
Taxpayer perception	,667	4	0,60	Reliable
Taxpayer compliance	,836	4	0,60	Reliable

The reliability test results produce a Cronbach's Alpha value above 0.60, so the questionnaire can be said to be reliable or reliable and can be used for research.

Table 4 Normality Test Results

		Unstandardized Residual
N		70
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	1.84628597
Most Extreme Differences	Absolute	,084
	Positive	,046
	Negative	-.084
Kalmogorov-Smirnov Z		,084
Asymp. Sig. (2-tailed)		,200 ^{c,d}

Kolmogorov smirnov test with the results from table 4 shows that the significant value (Asymp. Sig 2- tailed) is 0.200, meaning that this value is higher than the significant value of 0.05 ($0.200 > 0.05$), so the residual value is normally distributed.

Hypothesis Test

This study was tested using multiple linear regression analysis, which resulted in the following data

Table 5 Regression Analysis Results

Model	Unstandardized B	Coefficients Std. Error	Standardized Coefficients Beta
(Costant)	4,804	1,574	
Tax Knowledge	,404	,112	,382
Taxpayer Perception	,333	,102	,344

The regression equation that occurs is

$$TC = a + \beta_1TK + \beta_2TP + e$$

$$TC = 4,804 + 0,404 + 0,333TP + e$$

Notes:

KWP = Taxpayer Obligation (Y)

a = Constant Regression Equation

β_1 = Regression coefficient of variable X1

β_2 = Regression coefficient of variable X2

TK = Tax Knowledge (X1)

TP = Taxpayer Perception (X2)

The multiple linear regression equation presented above can be interpreted as follows:

- The constant value (a) condition of 4.804 with a positive sign states that if the Tax Knowledge and Taxpayer Perception variables are considered constant, the Y value is 4.804.
- The coefficient value of Tax Knowledge of 0.404 shows a good positive impact on Taxpayer Liability (Y). This shows that if the other independent variables remain constant, the Taxpayer Compliance variable is 0.404 for each one unit increase in Tax Knowledge.
- The coefficient value of Taxpayer Perception of 0.333 shows a good positive impact on Taxpayer Liability (Y). This shows that if the other independent variables remain constant, the Taxpayer Compliance variable increases by 0.333 every one unit increase in Taxpayer Perception.
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Table 6 Test Coefficient of Determination

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.610 ^a	.372	.354	1.87364

a. Predictors: (Constant), Tax Knowledge, Taxpayer Perception

The adjusted r square coefficient value as shown in table 6 is 0.354 or 35.4%. Thus it can be said that Tax Knowledge and Taxpayer Perceptions have an influence of 35.4% on the dependent variable, namely Taxpayer Compliance (Y). Meanwhile, variables that are not included in the study have an impact on the remaining 64.6%.

In Table 6, the correlation coefficient (R) value of 0.610 indicates a significant correlation between the independent and dependent variables because the correlation coefficient value is greater than 0.5.

Table 7 Partial Test (t test)

Model	T	Sig	Description
(Constant)	3,053	,003	
Tak Knowledge	3,601	,001	Accepted
Taxpayer Perception	3,246	,002	Accepted

Dependent Variable: Taxpayer Compliance

In the t test, variable X affects variable Y if the sign value <0.05 or the tcount $> t$ table.
 t table = $t (a/2: n-k-1)$
 = $t (0,025: 70-2-1)$
 = $t (0,025: 67)$
 = 1,99601

Table 7 presents the findings of the partial test using the t test between the independent and dependent variables. The t test is used to compare the probability value of the X1 tax knowledge variable, which is 0.001 <0.05 with a calculated t value of 3.601 > 1.99601 . Thus it can be said that H1 is accepted, which indicates that variable X1 Tax Knowledge has a significant influence on variable Y Taxpayer Compliance. Meanwhile, in the Taxpayer Perception variable, the probability value is 0.02 <0.05 with a calculated t value of 3.246 > 1.99601 . Thus it can be said that H2 is accepted, which shows that the variable X2 Taxpayer Perception has a significant effect on the variable Y Taxpayer Compliance.

Table 8 F Test Results (Anova)

	Sum of Squares	Df	Mean Square	F	Sig.
Regression	139.595	2	69.797	19.882	,000 ^b
Residuals	235.205	67	3.511		
Total	374.800	69			

a. Dependent Variable: Taxpayer Compliance

b. Predictors: (Constant), Taxpayer Perception, Tax Knowledge

Table 8 shows that the F-count value is 19.882 and the significant F-table value is 0.05 with the formula, namely $F\text{-table} = F (k; n-k) = F (2; 70-2) = F (2; 78)$ so that the F-table becomes 3.11. The results obtained are $F\text{-count} > F\text{-table}$ ($19.882 > 3.11$) with a significance of 0.000 <0.05 . So that in the Tax Knowledge and Taxpayer Perception variables there is a significant influence on Taxpayer Compliance in North Luwu.

3.2. Discussion

The Effect of Tax Knowledge on Taxpayer Compliance

Tax knowledge has a significant effect on the compliance of hotel and restaurant taxpayers in North Luwu. The higher the level of tax knowledge affects the compliance of hotel and restaurant taxpayers in paying their taxes. The research results are in line with research [5] shows that there is a strong positive relationship between tax knowledge and taxpayer compliance. The more tax knowledge increases, the more the level of taxpayer compliance increases. This is reinforced by respondents' responses giving an agreed assessment of the statement.

The Effect of Taxpayer Perceptions on Taxpayer Compliance

Taxpayer perceptions have a significant effect on hotel and restaurant taxpayer compliance in North Luwu. [12] said that, "The quality of good and honest taxpayer services is able to influence taxpayer perceptions, so that it will be able to increase taxpayer compliance." The results of the study are in line with research conducted by [3] which assumes that taxpayer perceptions affect taxpayer compliance. And in this study it can be concluded that the fiscal

service in North Luwu for hotel and restaurant taxpayers has gone well so that the perception of hotel and restaurant taxpayers in North Luwu is also good. This can also be seen from the questionnaires distributed, the average taxpayer gives an agreed assessment of the question.

4. Conclusion

The results of this study, it can be concluded that tax knowledge has a positive effect on the compliance of hotel and restaurant taxpayers in North Luwu. This means that the higher the level of tax knowledge affects the compliance of taxpayers in paying their taxes. The results of research on taxpayer perception variables have a positive effect on hotel and restaurant taxpayer compliance in North Luwu. This is because with a positive taxpayer perception, it increases taxpayer compliance. The findings in this study are that the possibility of taxpayer compliance increases along with the better tax knowledge and taxpayer perceptions.

Suggestions that can be conveyed are for the tax service office in North Luwu to socialize tax knowledge more often and improve the quality of services provided to hotel and restaurant taxpayers in the future. so that tax knowledge and good taxpayer perceptions have an effect on increasing taxpayer compliance according to research findings. Further researchers are advised to examine more variables and samples in order to expand and improve the accuracy of the research conducted.

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