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Analysis of the Effectiveness and Contribution of Hotel Tax and Restaurant Tax to Regional Original Revenue in Sleman Regency

Bukhori Hiro Fajar Al Amaru[1*], Nur Anita Chandra Putry[2], Sri Ayem[3]
[1]Universitas Sarjanawiyata Tamansiswa, Yogyakarta, Indonesia, bukhorihiro05@gmail.com
[2]Universitas Sarjanawiyata Tamansiswa, Yogyakarta, Indonesia, chandra.putry@ustjogja.ac.id
[3]Universitas Sarjanawiyata Tamansiswa, Yogyakarta, Indonesia, sri.ayem@ustjogja.ac.id

[*]Corresponding Author: bukhorihiro05@gmail.com[1]

Abstract: The purpose of this research is to ascertain how much of an impact the hotel and restaurant taxes have on Sleman Regency's Regional Original Revenue (PAD). Secondary data was collected from Sleman Regency's Budget Realization Reports for 2019–2023. Descriptive quantitative analysis is the methodology used in this study. From 2019 to 2023, the hotel tax in Sleman Regency was 108.82% effective and the restaurant tax was 110.35% effective, putting them in the extremely effective category, according to the data. The average hotel tax contribution to Regional Original Revenue is 10.55%, which is considered very low, while the average restaurant tax contribution is 11.59%, which is also considered poor. This bodes well for the future of the hotel and restaurant industries in Sleman Regency, which might be a major driver of Regional Original Revenue growth.

Keywords: Hotel Tax, Restaurant Tax, Regional Original Revenue (PAD).

INTRODUCTION

Indonesia, as a developing country, possesses a rich and diverse tourism potential, making it one of the leading destinations in Southeast Asia. Its natural beauty, cultural richness, and culinary diversity are the main attractions for both domestic and international tourists. One region with significant advantages in the tourism sector is the Special Region of Yogyakarta. Renowned as a cultural and educational hub, Yogyakarta offers comprehensive tourist destinations such as the Yogyakarta Palace, Malioboro Street, as well as various natural and culinary attractions. As a component of this area, Sleman Regency is vital to the development of the tourist industry.

The growth of the tourism sector, particularly hotels and restaurants, contributes to increasing regional economic activity. In terms of regional development, local taxes serve as a vital instrument to finance government expenditures, including both operational spending and infrastructure development. Local taxes are also a key component of Regional Original Revenue (*Pendapatan Asli Daerah* or PAD), reflecting the fiscal independence of a region (Republik Indonesia, 2009). Sleman Regency, as the main supporting area of tourism in

Yogyakarta, has seen an explosion in the number of restaurants and hotels, directly influencing the potential increase in tax revenue from these sectors.

Even while tourism is growing at a rapid pace, it is still important to assess the efficacy and contribution of various taxes, especially those on hotels and restaurants, that go into PAD. Previous research, such as that by Baru et al. (2018), has explored this issue, but the data used did not include recent developments up to 2023. Accordingly, the purpose of this research is to examine the 2019–2023 PAD of Sleman Regency and the efficacy and contribution of the hotel and restaurant tax, in order to provide an updated overview of the region's fiscal potential and challenges.

Theoretically, economic growth is affected by population expansion, according to Adam Smith's "An Inquiry into the Nature and Causes of the Wealth of Nations", which in turn drives an increase in economic output. In this context, PAD becomes an essential element enabling local governments to finance development and enhance fiscal autonomy. As the population grows and economic activities such as hospitality and culinary businesses expand, the PAD potential from these sectors increases accordingly.

Taxation is a compulsory contribution enforced by law, used for state purposes and the welfare of the general public (Law No. 28 of 2007). According to Rochmat Soemitro, tax is a compulsory contribution from citizens to the state based on law, which is enforceable without direct reciprocal benefits. Taxes serve several functions: fiscal (budgetary), regulatory, redistributive, and stabilizing. In tax collection, three systems are recognized: the actual system, the presumptive system, and the mixed system (Resmi, 2017).

In the Special Region of Yogyakarta, fiscal independence has not yet been fully achieved, as the region still relies on the Special Autonomy Fund (*Dana Keistimewaan*), which in 2023 amounted to IDR 1.42 trillion. This fund is intended to preserve culture and support the region's special governance functions (Law No. 13 of 2012). However, to achieve ideal fiscal independence, increasing PAD through effective and high-contributing local taxes is a necessary step.

Hotel and restaurant taxes are level II local taxes levied by regency or city governments. Hotel tax is imposed on lodging services and related amenities, as regulated in Article 1 paragraph 21 of Law No. 28 of 2009. The maximum tax rate is 10% of the total payment. This tax serves not only as a source of revenue but also as a regulatory instrument to ensure that hospitality businesses comply with local regulations.

The provision of food and drink by eating establishments, cafes, bars, and catering companies is subject to a restaurant tax. Additionally, the maximum tax rate is 10% of the entire amount paid, although certain micro and small enterprises may be exempt depending on regional policies (Siahaan, 2010). Restaurant tax contributes to increasing local revenue, fostering tax awareness in the informal sector, and regulating culinary business operations.

Tax effectiveness is a measure of the extent to which actual tax revenue meets or exceeds the targets set in the *Anggaran Pendapatan dan Belanja Daerah* (APBD). Mardiasmo (2017) argues that an organization's effectiveness is a measure of how well it does in reaching its objectives. If actual tax receipts exceed the target, tax management can be considered effective. Conversely, significant shortfalls suggest the need to evaluate the taxation system and strategies.

Contribution, as defined in the *Kamus Besar Bahasa Indonesia* (KBBI), refers to a donation or support given individually or collectively toward a shared goal. In the context of taxation, contribution reflects the proportion of revenue from a specific tax to the total PAD. The level of contribution is influenced by the potential of tax objects, taxpayer compliance, tax policies, economic conditions, and the volume of tourist visits.

Sleman Regency, as a prominent tourist destination, has substantial potential to maximize contributions from the hotel and restaurant sectors. However, if these contributions remain

relatively low, this indicates untapped fiscal potential. Therefore, this study seeks to provide a comprehensive analysis of the effectiveness and contribution of restaurant and hotel taxes to the PAD of Sleman Regency over the past five years and to offer relevant policy recommendations to support increased regional fiscal independence.

METHOD

A descriptive quantitative research design was used in this study. The aim is to explain, describe, analyze, observe trends, and interpret secondary data that occurred over a specific period. In a quantitative approach, researchers use numbers and statistics as the main tools for processing and analyzing data. This type of research is often used to determine the magnitude, frequency, or effectiveness of a phenomenon, based on measurements that can be calculated mathematically.

Secondary data, rather than primary data collected from people who participated in the study, were used in this analysis. The regional financial and asset agency of Sleman Regency, *Badan Keuangan dan Aset Daerah* (BKAD), was the source of this secondary data. The information is derived from the 2017–2023 fiscal reports of the Sleman Regency Government.

One of the research variables is Regional Original Revenue, also known as *Pendapatan Asli Daerah* or PAD. This is the money that the local government gets to spend on things like development and governance that are exclusive to their region. The services offered by hotels, including as rooms, ancillary services, sports and entertainment venues, and other similar establishments, are subject to a tax known as hotel tax. In the absence of catering and food service companies, the services offered by restaurants, cafes, bars, and similar places are subject to the restaurant tax.

The technique used for data collection is documentation, which involves gathering data from relevant sources related to the object of study. This approach was used to gather information about the realization of regional original revenue, hotel tax, and restaurant tax in Sleman Regency. Sleman Regency's *Badan Keuangan dan Aset Daerah* (BKAD) is the focus of this investigation.

RESULTS AND DISCUSSION

Regional Original Revenue

From 2019 to 2023, the following table displays the Regional Original Revenue (*Pendapatan Asli Daerah*, PAD) of Sleman Regency:

Table 1. PAD

Year	PAD (IDR)
2019	972,049,575,206
2020	788,246,742,427
2021	803,679,358,719
2022	1,061,064,803,656
2023	1,130,157,860,240
Average per year	951,039,668,049

Source: BKAD Sleman Regency

Hotel and Restaurant Tax Revenues

Table 2. Realization of Hotel and Restaurant Taxes

Year	Hotel Tax (IDR)	Restaurant Tax (IDR)
2019	118,042,493,912	113,760,839,942

2020	46,250,100,467	60,730,429,166
2021	61,128,872,857	80,357,193,891
2022	137,193,338,272	145,018,214,174
2023	160,830,538,845	168,351,925,105

Source: BKAD Sleman Regency

Effectiveness Analysis

Effectiveness is measured by the effectiveness ratio, which compares actual tax revenue with the targeted revenue. The formula used to calculate this ratio is as follows:

$$Effectiveness = \frac{Realized\ Hotel\ Tax}{Hotel\ Tax\ Target} \times 100\%$$

$$Effectiveness = \frac{Realized\ Restaurant\ Tax}{Restaurant\ Tax\ Target} \times 100\%$$

The following percentage scale is utilized to assess the efficacy level of taxes on hotels and restaurants:

Table 3. The Effectiveness Level

Percentage	Criteria	Description
> 100%	Very Effective	VE
90% – 100%	Effective	E
80% – 90%	Quite Effective	QE
60% – 80%	Less Effective	LE
< 60%	Not Effective	NE

Source: Ministry of Home Affairs Regulation No. 690.900.329

Table 4. Hotel Tax Effectiveness

Year	Target (IDR)	Actual (IDR)	Effectiveness (%)	Description
2019	102,000,000,000	118,042,493,912	115.72	VE
2020	42,500,000,000	46,250,100,467	108.82	VE
2021	54,000,000,000	61,128,872,857	113.20	VE
2022	139,000,000,000	137,193,338,272	98.70	E
2023	150,800,000,000	160,830,538,854	107.65	VE
Average			108.82	VE

Table 5. Restaurant Tax Effectiveness

Year	Target (IDR)	Actual (IDR)	Effectiveness (%)	Description
2019	103,000,000,000	113,760,839,942	110.44	VE
2020	47,900,000,000	60,730,429,166	126.78	VE
2021	72,400,000,000	80,357,193,891	108.59	VE
2022	144,000,000,000	145,018,214,174	100.71	VE
2023	160,000,000,000	168,351,925,105	105.22	VE
Average			110.35	VE

Contribution Analysis

Contribution refers to the influence of hotel and restaurant taxes on Regional Original Revenue (PAD) and is calculated as a percentage using the formula below:

$$Contribution = \frac{Realized\ Hotel\ Tax}{Realized\ Regional\ Original\ Revenue} \times 100\%$$

$$Contribution = \frac{Realized\ Restaurant\ Tax}{Realized\ Regional\ Original\ Revenue} \times 100\%$$

The contribution level is categorized as follows:

Table 6. The Contribution Level

Percentage	Criteria	Description
0 – 10	Very Low	VL
11 – 20	Low	L
21 – 30	Moderate	M
31 – 40	Enough	E
41 – 50	Good	G
> 50	Very Good	VG

Source: Ministry of Home Affairs Regulation No. 690.900.329

Table 7. Hotel Tax Contribution

Year	Hotel Tax (IDR)	PAD (IDR)	Contribution (%)	Description
2019	118,042,493,912	972,049,575,206	12.14	L
2020	46,250,100,467	788,246,742,427	5.87	VL
2021	61,128,872,857	803,608,284,053	7.61	VL
2022	137,193,338,272	1,061,039,472,783	12.93	L
2023	160,830,538,854	1,129,942,520,508	14.23	L
Average			10.55	VL

Table 8. Restaurant Tax Contribution

Year	Restaurant Tax (IDR)	PAD (IDR)	Contribution (%)	Description
2019	113,760,839,942	972,049,575,206	11.70	L
2020	60,730,429,166	788,246,742,427	7.70	VL
2021	80,357,193,891	803,608,284,053	9.99	VL
2022	145,018,214,174	1,061,039,472,783	13.67	L
2023	168,351,925,105	1,129,942,520,508	14.90	L
Average			11.59	L

Discussion

There is a clear and consistent increase trend in the attainment of Regional Original Revenue (PAD) each year from 2019 to 2023 according to data from Sleman Regency. Sleman Regency's average Regional Original Revenue over the past five years was 951,039,668,049 IDR, with a peak of 1,130,157,860,240 IDR in 2023. The local government may continue to investigate expanding new sources of revenue, such as revenues from regional tax sectors like the hotel and restaurant taxes, as shown by this rise, which represents better regional economic growth.

From the perspective of collection effectiveness, both types of taxes demonstrate excellent performance. The average effectiveness of hotel tax collection during this period was recorded at 108.82%, while the effectiveness of restaurant tax collection even increased, reaching 110.35%. According to these numbers, tax income from hotels and restaurants has

above budgeted goals, indicating that the local government has successfully maximized the collection and management processes of these two types of taxes.

The hotel and restaurant taxes do play a part, but it's a little one compared to the overall Regional Original Revenue. The average contribution of hotel tax to PAD was only 10.55%, while restaurant tax contributed approximately 11.59%. Nevertheless, there is a positive upward trend in contributions, especially in 2023, when the combined Regional Original Revenue from hotels and restaurants amounted to 14.23% and 14.90%, respectively. This indicates significant potential within the hotel and restaurant sectors to be further developed and optimized to support regional fiscal independence.

Considering that tax collection effectiveness has been ideal but contributions remain minimal, strategic actions are required from the local government. These strategies may include expanding the tax base by acquiring more taxpayers in the hotel and restaurant sectors, enhancing tax supervision and compliance, and optimizing information technology to improve tax administration systems. Through these efforts, the hotel and restaurant sectors are expected to provide more significant contributions in supporting future assistance to Sleman Regency's Regional Original Revenue.

CONCLUSION

This study demonstrates that hotel and restaurant taxes in Sleman Regency exhibit a very high level of effectiveness, with revenue realizations consistently exceeding annual targets. However, their contribution to the Regional Original Revenue (PAD) remains relatively low compared to the total PAD, indicating that despite optimal tax collection performance, the full potential of these sectors has yet to be fully tapped. Notably, the increasing contribution trends, especially in 2023, highlight a significant opportunity for further development of the hotel and restaurant sectors as major regional revenue sources. Therefore, strategic efforts by the local government are necessary to strengthen the tax base, expand sector coverage, and improve taxpayer compliance to optimize contributions to PAD in the future. This study has limitations, including the use of secondary data from 2019 to 2023, which restricts broader and longer-term analysis, and the focus solely on hotel and restaurant taxes without incorporating other regional taxes or the entire PAD components, limiting the comprehensiveness of the findings. It is recommended that Sleman Regency government intensify efforts to maximize collection from existing taxpayers through enhanced service quality, improved information technology systems, and stricter compliance supervision, alongside extensification strategies such as registering unregistered hotels and restaurants and broadening the tax base. Regular guidance and socialization to increase taxpayer awareness and participation are also essential. These strategies are expected to produce sustainable positive impacts, supporting fiscal independence and establishing the hotel and restaurant sectors as stable and reliable primary revenue sources to finance future development and public services.

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