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ABSTRACT
Taxes are the most reliable source of the State Revenue and Expenditure Budget (APBN). Without taxes, the Indonesian government may not be able to develop all the infrastructure from the life sector of the state and human resource development that cannot meet the requirements. The purpose of this study is to test and prove empirically based on and payment of taxes using the Theory of Planned Behavior approach, this research also add tax sanction as determinant of intention. The population of this study is the Corporate Taxpayers in Kebumen Regency. The sample used in this research is the owner of hotels and restaurants in Kebumen Regency as many as 54 respondents. The hypothesis in this study was tested using SEM with WarpPLS 7.0 software. The results of the hypothesis found that theory of planned behavior can explain the intention of hotel and restaurant taxpayers in paying taxes. In addition, it is also found that tax sanctions have a positive effect on intention

Keywords: Hotel and Restaurant Tax; Compliance; Theory of Planned Behavior

INTRODUCTION
The economic development of a country can take into account the number of economic activities that contribute to supporting state income. A hotel or restaurant in an area in a certain region in Indonesia is part of economic activity that can increase the contribution and efforts to increase the economy in that region. One of the important contributions to the existence of these business, hotel and restaurant activities is the presence of tax fees from hotel and restaurant owners to the state through both regions and centers. Taxes are contributions to the state treasury based on law (which can be enforced) without receiving lead services (counter-achievement) which can be directly demonstrated and used for general expenditures (Soemitro, 2008: 1).

Increased with increased empowerment and regional autonomy, the current government of Kebumen Regency is promoting an increase in state revenue through the tax sector. Hotel and restaurant business owners, who in fact compile data, enter and even pay their own taxes to the state through the regions, must have different tax awareness. Hotel and Restaurant in Kebumen Regency is one of the sectors and tax revenue in addition to local tax revenue through Hospitals and Retribution. Bapenda Kebumen in this case is a regional-owned entity that has a special interest in regional income tax activities. Socialization of
self-assessment is often carried out, even done door to door to hotel and restaurant owners. The hope is that business people, especially in the hotel and restaurant sector in Kebumen Regency, have a high awareness of paying local taxes. In fact, reward and punishment is carried out as part of appreciation for taxpayers, and as a follow-up for obedient and disobedient taxpayers. One of the rewards given is by giving direct prizes, not a certain nominal amount of money, but electronic and other items given to the business owners.

Although socialization activities for hotel and restaurant business owners in Kebumen Regency have often been carried out, business owners have had different and varied responses. They may give a positive response and some even give a negative response to tax payments. This provides space for the author to conduct research on the responses of local taxpayers with NPWP, especially in the hotel and restaurant sector through the Theory of Planned Behavior approach which focuses on individual behavior to make decisions based on their intention to do so.

LITERATURE REVIEW

Theory of Planned Behavior

Consequently, behavioral beliefs produce positive or negative attitudes towards an object, normative beliefs produce perceived social pressure or subjective norms and control beliefs cause perceived behavioral control (Ajzen, 2008). According to the theory of planned behavior, human behavior is based on three types of considerations, namely: Behavioral beliefs, namely beliefs about possible outcomes of behavior and evaluation of these results (beliefs strength and outcome evaluation). Behavioral beliefs produce attitudes toward good or bad behavior; Normative beliefs, namely beliefs about the normative expectations of others and motivation to fulfill these expectations (normative beliefs and motivation to comply). Normative beliefs result in perceived social pressure or subjective norms; and control beliefs, namely beliefs about the existence of factors that can facilitate or inhibit the behavior to be displayed (control beliefs) and perceptions about how strong these factors are (perceived power). Control beliefs lead to perceived behavioral control.

In combination, attitude toward the behavior, subjective norms, and perceived behavioral control lead to the formation of behavioral intentions (Ajzen, 2002). The relevance of the theory of planned behavior with this research is that the obedient or disobedient behavior of taxpayers in fulfilling their tax obligations is influenced by the taxpayers’ intentions. If taxpayers have the intention to comply with their tax obligations, tax compliance behavior will occur. Where the intention to comply is determined by three factors, namely attitudes, subjective norms and perceived behavioral control owned by taxpayers.

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In combination, attitude toward the behavior, subjective norms, and perceived behavioral control lead to the formation of behavioral intentions (Ajzen, 2002). The relevance of the theory of planned behavior with this research is that the obedient or disobedient behavior of taxpayers in fulfilling their tax obligations is influenced by the intention of the taxpayer. If taxpayers have the intention to comply with
their tax obligations, tax compliance behavior will occur. Where the intention to comply is determined by three factors, namely attitudes, subjective norms and perceived behavioral control owned by taxpayers.

**Tax**

Tax is an obligation to hand over part of the assets to the state treasury due to circumstances, events and actions that give a certain position, but not a punishment, according to regulations stipulated by the government and can be enforced, but there is no direct reciprocal service from the state, to maintain the welfare in general (Djadiningrat in Official, 2011). Taxes are people's contributions to the state treasury based on law (which can be enforced) without receiving reciprocal services (counter-achievement) that can be directly demonstrated, and which are used to pay for general expenses (Soemitro in Mardiasmo, 2011).

**Tax Compliance**

Compliance shows submission and obedience to a rule. Compliance is a condition in which the tax obligations of the Taxpayer can be resolved and fulfilled. Taxpayers must comply with applicable tax laws, both to fulfill their obligations and to exercise their rights. Taxpayer Compliance is the extent to which Taxpayers can carry out their tax obligations properly and correctly in accordance with tax regulations.

Taxpayers will obey in paying taxes if there is an element of general justice and tax burden distribution, where the tax imposed on the taxpayer must be proportional to the ability to pay taxes. Compliant taxpayers are taxpayers who are determined by the Director General of Taxes as taxpayers who meet certain criteria which can be given preemptive tax overpayment (Helena in Andiko, 2018). In accordance with the Minister of Finance Regulation Number 192 / PMK.03 / 2007 Article 1 states that taxpayers who can be designated as compliant taxpayers can be given a pre-payment of overpayment of taxes if they meet all the following requirements:

1. Be on time in submitting the Tax Return
2. Do not have tax arrears for all types of taxes, except for tax arrears that have obtained a license to pay in installments or have postponed tax payments.
3. The financial statements were audited by a public accountant or government financial supervisory agency with an unqualified opinion for three consecutive years
4. Never been convicted of committing a criminal offense in the field of taxation based on a court decision that has permanent legal force within the last five years.

**Tax Payment**

Taxpayers, in carrying out their tax obligations according to the self-assessment system, are required to carry out their own calculation, payment and reporting of tax payable in accordance with the prevailing laws and regulations. Tax payments are made in various ways, namely:

1. Paying own taxes owed
2. Through deductions and collections by other parties, namely income givers, employers, and other parties appointed or stipulated by the government
3. Through tax payments abroad
4. VAT collection by the seller or by a party appointed by the government (for example, a government bidder)
5. Payment of other taxes, such as Land and Building Tax (PBB), Payment of Land and Building Rights Acquisition Fee (BPHTB), and payment of stamp duty.
Hypotheses Development

**Attitude and Intention**

Attitudes affect the direction of someone’s behavior whether they are favorable or unfavorable to an attitude object. Attitudes have an important role in explaining a person’s behavior in their environment (Mustikasari, 2007). Someone who supports an attitude object will have a tendency to act to take action on the attitude object. A taxpayer who supports (has a positive attitude) towards tax compliance actions will have a tendency to take tax compliance actions. Likewise, on the other hand, a taxpayer who does not support (negative attitude) towards tax compliance actions will have a tendency not to take tax compliance actions (Miladia, 2010). In other words, the more positive the taxpayer's attitude towards tax compliance, the stronger the taxpayer's intention to comply (Nurina, 2010).

Mustikasari's (2007) research has proven that attitude has a positive effect on intention to behave. Tax professionals who have a positive attitude towards non-compliance, have high tax non-compliance intentions. Pangestu and Rusmana (2012) also found that attitudes affect taxpayers' intentions to comply. The more positive the taxpayer's attitude to comply with taxes, the greater the intention of the taxpayer to comply.

H1: Attitude has a positive effect on tax payment intentions

**Subjective Norms and Tax Payment Intention**

Research on taxpayer compliance shows that peers have an important influence in predicting taxpayer behavior (Jackson and Milliron 1986; Roth et al., 1989; Steenbergen, et al. 1992). Indicators of subjective norms used by Bobek & Hatfield (2003) are family members, company leaders, friends, spouses (Hanno and Violette 1996). Subjective norms shape the tax professional's intention to behave obediently (the influence of people who are considered important around the tax professional) (Miladia 2010).

Research by Oktavia (2009) and Fauziawati and Minova (2012) found that subjective norms have a positive effect on behavior intention. This is because a person's wishes or intentions are influenced by the environment in which the taxpayer is located.

H2: Subjective norms has a positive effect on tax payment intentions

**Perceived Behavior Control and Tax Payment Intention**

Research conducted by Mustikasari (2007) found that behavioral control which is perceived to have a positive effect on the tax professional's intention to behave disobediently. Thing this show increasingly low perception tax professional over the control it has will encourage tax professionals to intend to comply. Pangestu and Rusmana (2012) also found it that perceived behavioral control affects the taxpayer's intention to comply. This shows that it is getting higher the taxpayer’s perception of control and ability it has will drive obligatory intentions tax to comply.

H3: Perceived behavior control has a positive effect on tax payment intentions

**Tax Sanction and Tax Payment Intention**

Based on Theory of Reasoned Action (TRA), individuals perform a behavior cannot be separated from the impact that will be received after the behavior is carried out. There is positive or negative consequences that will be obtained by the individual. Can be said that the existence of applicable tax sanctions will affect the taxpayer’s intention to commit tax compliance, by behaving in tax compliance then the taxpayer will
get a positive impact, namely not being subject to sanctions his deeds. So that sanctions are one of the reasons why someone obeys against its tax obligations. Based on Theory of Planned Behavior (TPB)

Sanctions are one of the factors that can control the failure of behavior which deviate, because they are related to control beliefs that produce perceived behavioral control where if the taxpayer does not comply, he will receive sanctions and the sanctions are not under the control of taxpayers. Tax sanctions are guarantee that the provisions of tax laws and regulations or norms taxation will be obeyed, in other words, tax sanctions as a deterrent so that it is mandatory taxes do not violate taxation rules (Mardiasmo, 2011).

Hₙ: Tax sanction has a positive effect on tax payment intention

METHODS

Population and Sample
The population of this study is the owners of hotels and restaurants in Kebumen Regency who are taxpayers. The sampling criteria used in this study is purposive sampling with the criteria that have been running the business for more than 5 years with the consideration that they have become taxpayers and have paid taxes.

Data Collection Method
The type of data used in this study is primary data, namely data obtained directly from respondents. The data collection technique used was through questionnaires that were distributed directly by visiting respondents. From the 60 questionnaires that were distributed, there were 54 questionnaires that could be processed.

Data Analysis Technique
The hypothesis in this study was tested using structural equation modeling with the help of software WarpPLS version 7.0

RESULT AND DISCUSSION

Convergent Validity
Convergent validity shows the extent to which a measure is positively correlated with the same alternative construct measures (Hair et al., 2016). There are two criteria to assess whether the measurement model meets the convergent validity requirements for the reflective construct, (Sholihin and Ratmono, 2013; Mahardhika and Zakiah, 2020) namely the loading value > 0.70 with significant p (p-value <0.05); or the average variance extracted (AVE) value ≥ 0.50.
Discriminant Validity
Discriminant validity shows the extent to which a construct is completely different from other constructs based on empirical standards (Hair et al., 2014). The criteria used to assess whether the measurement model meets the requirements for discriminant validity is the value of the square root average variance extracted (AVE), namely the diagonal columns and brackets must be higher than the correlation between latent variables in the same column (Sholihin and Ratmono, 2013; Mahardhika and Prasetyo, 2019).

Internal Consistency Reliability
The internal consistency reliability test is carried out to assess the homogeneity between the items that make up a construct (Hair et al., 2016). The criteria used to assess internal consistency reliability are composite reliability and Cronbach’s alpha values above 0.70 (Sholihin and Ratmono, 2013). From table 3 it can be seen that all the constructs in this study meet the requirements of internal consistency reliability, which is indicated by the value of composite reliability and Cronbach’s alpha for each construct above 0.70.

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### Table 1. Convergent Validity

<table>
<thead>
<tr>
<th>Item</th>
<th>Loading</th>
<th>p-value</th>
<th>AVE</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Attitude Toward Behavior</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ATB_1</td>
<td>0.812</td>
<td>&lt;0.001</td>
<td>0.608</td>
</tr>
<tr>
<td>ATB_2</td>
<td>0.824</td>
<td>&lt;0.001</td>
<td></td>
</tr>
<tr>
<td>ATB_3</td>
<td>0.832</td>
<td>&lt;0.001</td>
<td></td>
</tr>
<tr>
<td><strong>Subjective Norms</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SN_1</td>
<td>0.673</td>
<td>&lt;0.001</td>
<td></td>
</tr>
<tr>
<td>SN_2</td>
<td>0.809</td>
<td>&lt;0.001</td>
<td>0.580</td>
</tr>
<tr>
<td>SN_3</td>
<td>0.477</td>
<td>&lt;0.001</td>
<td></td>
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<tr>
<td><strong>Perceived Behavior Control</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PBC_1</td>
<td>0.672</td>
<td>&lt;0.001</td>
<td></td>
</tr>
<tr>
<td>PBC_2</td>
<td>0.758</td>
<td>&lt;0.001</td>
<td>0.521</td>
</tr>
<tr>
<td>PBC_3</td>
<td>0.750</td>
<td>&lt;0.001</td>
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<tr>
<td><strong>Sanction</strong></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>SA_1</td>
<td>0.629</td>
<td>&lt;0.001</td>
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</tr>
<tr>
<td>SA_2</td>
<td>0.767</td>
<td>&lt;0.001</td>
<td>0.592</td>
</tr>
<tr>
<td>SA_3</td>
<td>0.786</td>
<td>&lt;0.001</td>
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</tr>
<tr>
<td><strong>Tax Payment Intention</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>In_1</td>
<td>0.619</td>
<td>&lt;0.001</td>
<td></td>
</tr>
<tr>
<td>In_2</td>
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<td>&lt;0.001</td>
<td>0.513</td>
</tr>
<tr>
<td>In_3</td>
<td>0.656</td>
<td>&lt;0.001</td>
<td></td>
</tr>
</tbody>
</table>

Source: Data processed

### Table 2. Discriminant Validity

<table>
<thead>
<tr>
<th></th>
<th>ATB</th>
<th>SN</th>
<th>PBC</th>
<th>SA</th>
<th>In</th>
</tr>
</thead>
<tbody>
<tr>
<td>ATB</td>
<td>(0.767)</td>
<td>0.172</td>
<td>0.254</td>
<td>-0.411</td>
<td>0.095</td>
</tr>
<tr>
<td>SN</td>
<td>0.172</td>
<td>(0.792)</td>
<td>0.242</td>
<td>-0.224</td>
<td>0.236</td>
</tr>
<tr>
<td>PBC</td>
<td>0.254</td>
<td>0.242</td>
<td>(0.741)</td>
<td>0.013</td>
<td>0.125</td>
</tr>
<tr>
<td>RA</td>
<td>-0.411</td>
<td>-0.224</td>
<td>0.013</td>
<td>(0.702)</td>
<td>-0.010</td>
</tr>
<tr>
<td>I</td>
<td>0.095</td>
<td>0.236</td>
<td>0.125</td>
<td>-0.010</td>
<td>(0.747)</td>
</tr>
</tbody>
</table>

Source: Data processed

### Table 3. Internal Consistency Reliability

<table>
<thead>
<tr>
<th></th>
<th>ATB</th>
<th>SN</th>
<th>PBC</th>
<th>SA</th>
<th>In</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Composite reliability</strong></td>
<td>0.823</td>
<td>0.813</td>
<td>0.851</td>
<td>0.812</td>
<td>0.817</td>
</tr>
<tr>
<td><strong>Cronbach’s Alpha</strong></td>
<td>0.772</td>
<td>0.767</td>
<td>0.728</td>
<td>0.837</td>
<td>0.812</td>
</tr>
</tbody>
</table>

Source: Data processed
Hypotheses Testing Summary

The hypothesis in this study was tested using Structural Equation Modeling (SEM) with WarpPLS version 6.0 software. The support of the hypothesis in this study is seen from the significance value of the path coefficient. There are 4 hypotheses tested in this study. A hypothesis is stated to be supported if the p-value is <0.05 (significant at the 5% level). Table 4 below presents a summary of the results of testing this research hypothesis.

Based on the results of hypothesis testing, it can be concluded as follows:

The first hypothesis which states that attitude toward behavior has a positive effect on intention is supported. It can be seen in table 4 that the p-values show the result <0.001 (<0.05) and the path coefficient is 0.244. It can be concluded that the attitude of taxpayers towards taxes will determine their intention to pay taxes. A positive view of share taxes tends to increase their interest in paying taxes.

The second hypothesis which states that subjective norms have a positive effect on intention, is stated as supported. It can be seen in table 4 that the p-values show a result of 0.037 (<0.05) and a path coefficient of 0.255. It can be concluded that the perception of taxpayers regarding the support of the surrounding environment (the closest people) will determine their intention to make tax payments. Support from people closest to paying taxes tends to increase the taxpayer's intention to pay taxes.

The third hypothesis which states that perceived behavior control has a positive effect on intention, is stated to be supported. It can be seen in table 4 that the p-values show a result of 0.019 (<0.05) and a path coefficient of 0.226. It can be concluded that the perception of taxpayers regarding their own ability to pay taxes will determine their intention to pay taxes. Taxpayers who feel that they are capable and competent in paying taxes tend to increase their interest in making tax payments.

The fourth hypothesis which states that tax sanctions have a positive effect on intention, is stated to be supported. It can be seen in table 4 that the p-values show a result of 0.003 (<0.05) and a path coefficient of 0.102. It can be concluded that the perception of taxpayers regarding the tax sanctions they will receive when they do not pay taxes will determine their intention to pay taxes. Taxpayers who feel that there are tax sanctions tend to increase their interest in making tax payments.

CONCLUSIONS

Based on the results of hypothesis testing in this study, it can be concluded that the theory of planned behavior (TPB) approach can empirically be applied in explaining the behavior of hotel and restaurant taxpayers in paying taxes. This study also found that taxpayers' perceptions of the existence of sanctions affect their intention to pay taxes.

This research is inseparable from its limitations, including: 1.) This research is only conducted on taxpayers in Kebumen Regency, so the results of this study cannot be generalized. Therefore, further research is expected to expand the research area, 2.) further research can add other variables, for example, tax knowledge and tax awareness.
ACKNOWLEDGMENT

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REFERENCES


