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*Indra Tribuana Putra: Tax Knowledge and Policy Implementation as Determinants of Hotel Taxpayer Compliance: Evidence from the Serpong Tax Office*

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# Tax Knowledge and Policy Implementation as Determinants of Hotel Taxpayer Compliance: Evidence from the Serpong Tax Office

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***Abstract:*** *This study examines the role of tax knowledge and policy implementation in shaping hotel taxpayer compliance at the Serpong Tax Office. While national tax compliance rates show improvement, local-level enforcement and compliance in specific service sectors, such as hospitality, remain under-researched, leaving a critical gap in regional revenue optimization. Using a quantitative explanatory design, the research included 81 hotels and lodgings as the population, with saturated sampling. Primary data were collected through questionnaires and interviews, supported by secondary sources. Data analysis employed classical assumption tests and multiple regression using SPSS 20. The findings reveal that tax knowledge has a positive and significant effect on taxpayer compliance ($t = 3.749$, $p < 0.05$). Policy implementation also shows a positive and significant effect ($t = 3.479$, $p < 0.05$). Simultaneously, both variables strongly influence compliance ($F = 176.939$, $p < 0.05$), with an $R^2$ of 0.819, indicating that 81.9% of compliance variation is explained by these factors. This study highlights the critical role of taxpayer knowledge and consistent policy implementation in enhancing compliance. Practically, it implies that regional tax authorities must move beyond generic dissemination by implementing targeted digital workshops, integrating e-filing tailored for hospitality businesses, and enforcing transparent bureaucratic procedures to directly minimize local administrative friction.*

***Keywords:*** *Hotel Tax, Policy Implementation, Local Tax Compliance, Regional Tax Policy, Tax Knowledge, Taxpayer Compliance.*

## INTRODUCTION

National development is a continuous and ongoing government activity aimed at improving public welfare. To achieve this goal, the government must address development financing issues by exploring various state revenue sources, both from tax and non-tax sectors. Kansil & Fadloli (2024) explain that one of the primary methods to secure these funds is through the optimization of the tax sector. Worldwide, taxes constitute a large part of government revenue (Ajeigbe et al., 2023). These tax revenues provide governments with the money they need to invest in development, poverty alleviation, public service delivery, and the development of physical and social infrastructure for long-term growth (Night & Bananuka, 2020). In the Indonesian context, this contribution is prominently reflected in the State Budget (APBN), where tax revenues constitute the largest domestic revenue component. To increase this revenue, the Directorate General of Taxes (DGT), as a government agency under the Ministry of Finance, is constantly striving to increase tax revenues by reforming the implementation of the tax system to make it more modern (Halawa et al., 2025).

However, tax regulatory reform must be carried out carefully, ensuring there are no conflicting or overlapping regulations. Totanan et al. (2024) warn that the complexity and uncertainty of tax regulations can inadvertently encourage non-compliance among taxpayers. This aligns with the global perspective presented by Rao (2020), who states that the thrust and direction of modern tax reform should focus on increasing revenue productivity while minimizing distortions caused by overly complex enforcement or confiscation systems.

Since the issuance of Law No. 6 of 1983, which was later amended by Law No. 28 of 2007 concerning General Provisions and Tax Procedures (KUP), Indonesia has adopted the Self-Assessment System. This system gives taxpayers the full trust to calculate, pay, and report their own taxes owed through the submission of the Annual Tax Return (SPT) correctly, completely, and clearly (Nilla & Widyawati, 2023). Consequently, the success of this system relies heavily on tax knowledge. Bornman & Ramutumbu (2019) define tax knowledge as the structured sociological and juridical information that taxpayers use as a basis for acting, making decisions, and determining specific directions or strategies regarding their tax rights and obligations. According to Rahmayanti et al. (2023), taxpayers' knowledge is measured by their understanding of the procedures or methods for completing tax returns, understanding tax reporting deadlines, and understanding tax and administrative sanctions.

This basic tax knowledge is crucial because it directly impacts the level of compliance. Perdana & Dwirandra (2020) as Wijaya et al. (2025) emphasize, taxpayers are more willing to comply with applicable rules and regulations if they understand basic tax concepts. Conversely, a lack of adequate understanding leads to passive behavior, where taxpayers merely wait for enforcement or collection notices before fulfilling their obligations (Nursabrina, 2024). Ideally, taxpayer compliance should be measured by the ease with which taxpayers follow tax laws, complete forms clearly, calculate the tax owed correctly, and pay as well as report their taxes on time.

On a macro level, the tax compliance phenomenon in Indonesia exhibits suboptimal dynamics. On one hand, the number of registered taxpayers has shown significant growth year over year, as disaggregated in Table 1 below:

**Table 1. Number of Registered Taxpayers, 2019 – 2023**

| Type | 2023 | 2022 | 2021 | 2020 | 2019 |
|---|---|---|---|---|---|
| Body | 4,314,337 | 4,285,679 | 3,941,523 | 3,676,553 | 3,436,161 |
| Individual | 68,771,214 | 65,129,651 | 61,536,414 | 45,426,723 | 41,760,108 |
| Government agencies | 876,267 | 876,255 | 873,636 | 742,156 | 731.3 |
| Amount | 73,961,818 | 70,291,585 | 66,351,573 | 49,845,432 | 45,927,569 |

Source: 2024 DGT Financial Report

Based on the data in Table 1, there has been a substantial surge in total registered taxpayers, heavily dominated by the individual sector. However, this quantitative expansion does not necessarily guarantee an optimal compliance ratio in filing Annual Tax Returns. This gap is evident from the national compliance statistics provided in Table 2:

**Table 2. Compliance Ratio for Submission of Annual Income Tax Returns, 2019 – 2023**

| Description | 2023 | 2022 | 2021 | 2020 | 2019 |
|---|---|---|---|---|---|
| **Registered Taxpayers Obliged to Submit SPT** | **19,182,071** | **19,075,197** | **19,002,585** | **19,006,794** | **18,334,683** |
| a. Body | 1,665,826 | 1,567,298 | 1,652,251 | 1,482,500 | 1,472,217 |
| b. Individual Employees | 13,925,788 | 13,842,704 | 13,790,745 | 14,172,009 | 13,831,108 |
| c. Non-employee Individuals | 3,590,457 | 3,665,195 | 3,559,589 | 3,351,225 | 3,031,358 |

| Description | 2023 | 2022 | 2021 | 2020 | 2019 |
|---|---|---|---|---|---|
| **Annual Income Tax Return** | **16,682,564** | **16,556,759** | **15,976,387** | **14,755,255** | **13,394,502** |
| a. Body | 1,166,052 | 1,082,452 | 1,061,312 | 987,693 | 963,187 |
| b. Individual Employees | 13,071,056 | 12,974,241 | 12,671,932 | 11,948,527 | 10,990,565 |
| c. Non-employee Individuals | 2,445,456 | 2,500,523 | 2,243,143 | 1,819,035 | 1,440,750 |
| **Compliance Ratio (%)** | **86.97%** | **86.80%** | **84.07%** | **77.63%** | **73.06%** |
| a. Body | 69.78% | 67.15% | 64.27% | 66.67% | 65.47% |
| b. Individual Employees | 94.07% | 93.71% | 91.91% | 84.32% | 79.49% |
| c. Non-employee Individuals | 67.41% | 68.26% | 62.97% | 54.24% | 75.93% |

Source: Directorate of Potential, Compliance, and Acceptance.

The empirical data in Table 2 clearly reveal that the national reporting compliance ratio has never reached 100%, leaving approximately 13.03% of taxpayers who failed to report their obligations in 2023. The fundamental issue lies in the lower compliance among corporate taxpayers (Body), which only stood at 69.78% in 2023—well below individual employee taxpayers who reached 94.07%. This persistent compliance gap in the corporate sector is theoretically caused by the high complexity of tax regulations and potential tax avoidance maneuvers. This situation is further aggravated by the fact that most taxpayers only acquire knowledge from occasional socialization sessions by tax officials (Manap et al., 2024), while comprehensive tax education has yet to be widely integrated into non-accounting academic curricula.

These corporate compliance challenges also represent a critical bottleneck at the regional level, particularly within the hospitality (hotel) sector in rapidly growing urban corridors like Serpong. To avoid any regulatory ambiguity, it is explicitly clarified that the term "Hotel Tax" within this study at the Serpong Tax Office locus refers strictly to Central Tax obligations (specifically Corporate Income Tax/PPh Badan on hotel operating profits and Value Added Tax/PPN on corporate hospitality transactions) managed by the central government (DGT). It does not refer to Local Tax (the local goods and services tax/PBJT on hotels) collected by the local municipal government of South Tangerang.

Although taxpayers in urban environments generally maintain better perceptions and access to information, this does not automatically translate into a profound understanding or real compliance. The relevant authority, namely the Serpong Pratama Tax Office (KPP Pratama), has implemented tactical measures such as actively disseminating new regulations. For instance, a socialization activity regarding Minister of Finance Regulation (PMK) Number 168 of 2023 concerning Income Tax withholding guidelines was deliberately held at the Soll Marina Hotel in North Serpong. Concurrently, the South Tangerang City Government has also recognized highly compliant hotel taxpayers with awards to provide external motivation. Nonetheless, substantive hurdles—such as administrative complexities, limited outreach effectiveness, and regulatory friction—continue to hinder hotel businesses in this area, meaning local compliance still demands critical empirical investigation. Global studies on hospitality tax compliance also show that service industries with high daily transaction volatility require high consistency in policy implementation from tax authorities to prevent administrative resistance.

The *research gap* underlying this study stems from the scarcity of empirical literature evaluating the simultaneous interaction between taxpayers' internal capabilities (*tax knowledge*) and institutional enforcement (*policy implementation*) at the operational field level (KPP Pratama), with a dedicated focus on the local hotel sector. Most previous studies tend to explore corporate taxpayer compliance broadly or focus strictly on the MSME sector. Therefore, the *novelty* of this research lies in its contribution to tax compliance literature by providing a focused empirical analysis of the corporate hospitality compliance ecosystem at the local level, an area that remains under-researched.

Based on this background, the problem formulation of this study is to analyze whether tax knowledge and tax policy implementation influence hotel taxpayer compliance at the Serpong Tax Office. Practically, this research is designed to provide actionable policy implications for KPP Pratama Serpong. Through these findings, tax authorities are expected to formulate targeted digital dissemination strategies for the service sector, integrate user-friendly e-filing systems tailored for hospitality business structures, and streamline bureaucratic procedures to directly minimize local administrative friction and optimize regional central tax revenues.

## RESEARCH METHODOLOGY

### Research Design

This study uses a quantitative design with an associative approach that aims to test the influence of independent variables on the dependent variable. The independent variables in this study are Tax Knowledge (X1) and Tax Policy Implementation (X2), while the dependent variable is Taxpayer Compliance (Y). This research design is causal-comparative (explanatory research) because it attempts to explain the cause-and-effect relationship between variables through hypothesis testing.

### Operational Variables

The explanation of each variable is as follows:

1. Tax Compliance (Y)
   Compliance is described as a condition when taxpayers calculate, pay, and report taxes accurately, honestly, and on time, including registration, payment of arrears, and submission of SPT in accordance with tax regulations (Malendes et al., 2024).
2. Tax Knowledge ($X_1$)
   Tax knowledge is the ability of taxpayers to know and understand tax regulations (rates, rights and obligations, tax benefits) that are useful for their lives (Imelda & Santioso, 2021).
3. Implementation of Tax Policy ($X_2$)
   The implementation of tax policy is a series of concepts and principles created by agencies to implement the taxation process to achieve tax compliance (Ambarita, 2019).

In more detail, the operationalization of the variables in this research can be seen in the following table:

**Table 3. Operational Variables**

| Variables | Dimensions | Indicator | Scale |
|---|---|---|---|
| Tax Knowledge (X1) | Tax Function | Taxes are the state's primary revenue | Likert |
| | | Taxes are used for development and community welfare. | |
| | Tax Payment Procedure | Taxes drive development and public welfare | |
| | | Taxes must be paid on time | |
| | Tax Penalties | Late tax payments incur fines | |
| | | Tax evasion risks harsher penalties | |
| | Tax Payment Location | Find the nearest tax payment location | |
| | | Taxes can be paid via banks or online | |
| | | The tax office offers direct payment | |
| | | Tax methods vary by government policy | |
| Implementation of Tax Policy (X2) | Communication | Clear communication drives policy implementation | Likert |
| | | Target recipients must understand policy goals | |
| | | Vague policies trigger public resistance | |
| | Resource | Implementing policy requires adequate resources | |
| | | Poor resources limit policy success. | |
| | Disposition | Commitment keynotes policy success. | |
| | | Policy success requires honesty and integrity | |
| | Bureaucratic Structure | SOPs guide systematic policy implementation. | |
| | | Structure shapes policy effectiveness. | |
| | | Bureaucracy streamlines policy implementation | |
| Taxpayer Compliance (Y) | Reporting Compliance | Regulations require timely SPT submission | Likert |
| | | Three years of consistent tax filing is required | |
| | | File January to November tax returns by the deadline | |
| | Payment Compliance | Taxpayers must not have any outstanding tax arrears. | |
| | | If you have tax arrears, you are required to obtain installment permits according to the provisions. | |
| | | All tax obligations must be paid in accordance with applicable regulations. | |
| | Administrative Compliance | Taxpayers' financial reports must be audited by an authorized public accountant. | |
| | | The results of the financial report audit obtained an unqualified opinion. | |
| | | Financial statement audits must be conducted consecutively for three years. | |
| | Legal Compliance | Taxpayers must never have been convicted of a tax crime. | |

**Population and Sample**

The population in this study was 81 hotels and lodgings located in the Serpong Tax Office (KPP) working area. Sampling used nonprobability sampling with a saturated sampling technique, where the entire population of 81 hotels and lodgings was sampled.

**Method of collecting data**

To obtain data for this study, several data collection techniques were required, namely observation, questionnaires, interviews, and documentation. These four methods support each other in collecting primary data.

**Data Analysis Techniques**

This study used statistical-based quantitative analysis techniques with the help of the SPSS version 20 program, including classical assumption tests (normality, multicollinearity, heteroscedasticity, and autocorrelation) to ensure the validity of the regression model, as well as simple regression analysis to assess the influence of independent variables on the dependent variable. Hypothesis testing was carried out through partial tests (t-test), simultaneous tests (F-test), and coefficient of determination ($R^2$), while correlation coefficient analysis was used to assess the direction and strength of the relationship between variables. The form of hypothesis used was an associative hypothesis, with a test design that included establishing null and alternative hypotheses, selecting statistical tests, and drawing conclusions based on the level of significance of the test results.

**RESULTS AND DISCUSSION**

**Research result**

Before conducting the test data analysis, it begins with a classical assumption test as a prerequisite for regression, which begins with a data normality test, with the following results.

**Table 4. Results of Data Normality Test: One-Sample Kolmogorov-Smirnov Test**

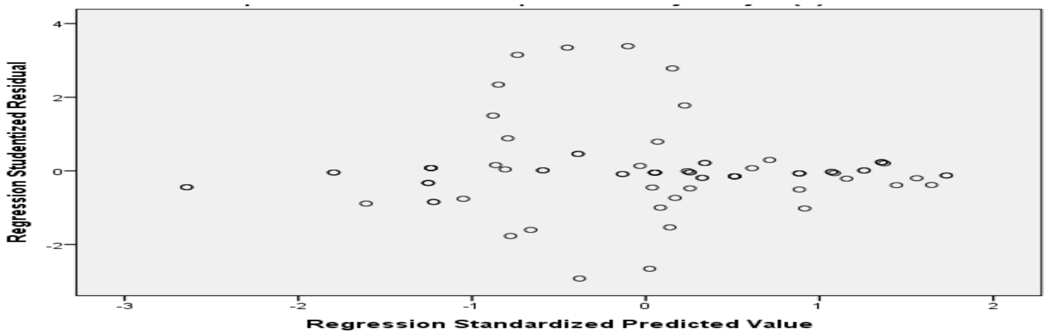
| | | Tax Knowledge (X1) | Implementation of Tax Policy (X2) | Taxpayer Compliance (Y) |
|---|---|---|---|---|
| N | | 81 | 81 | 81 |
| Normal Parametersa,b | Mean | 40.8765 | 40.5309 | 40,8519 |
| | Standard Deviation | 5.24019 | 5.73386 | 5.38310 |
| Most Extreme Differences | Absolute | .102 | .117 | .116 |
| | Positive | .083 | .070 | .096 |
| | Negative | -.102 | -.117 | -.116 |
| Kolmogorov-Smirnov Z | | .918 | 1,057 | 1,045 |
| Asymp. Sig. (2-tailed) | | .368 | .214 | .225 |

a. Test distribution is Normal.
b. Calculated from data.
Source: Data Processing Results (SPSS 20), 2025

The results of the normality test using the Kolmogorov-Smirnov method show that the three research variables, namely Tax Knowledge (X1), Tax Policy Implementation (X2), and Taxpayer Compliance (Y), have significance values of 0.368, 0.214, and 0.225, respectively. Since all significance values are greater than $\alpha = 0.05$, it can be concluded that the data are normally distributed.

The test was continued with a heteroscedasticity test with the following results:

**Figure 1. Heteroscedasticity Test Results**




Source: Data Processing Results (SPSS 20), 2025

Based on Figure 1, it can be seen that the points do not form a clear pattern and the points are spread above and below the number 0 on the Y-axis. So, it can be concluded that there is no heteroscedasticity problem in the regression model.

The next classical assumption test is the multicollinearity test with the following results.

**Table 5. Test ResultsMulticollinearity**

| Model | | Collinearity Statistics | |
|---|---|---|---|
| | | Tolerance | VIF |
| 1 | (Constant) | | |
| | Tax Knowledge (X1) | .142 | 7,034 |
| | Implementation of Tax Policy (X2) | .142 | 7,034 |

a. Dependent Variable: Taxpayer Compliance (Y)
Source: Data Processing Results (SPSS 20), 2025

The results of the multicollinearity test show that the Tax Knowledge (X1) and Tax Policy Implementation (X2) variables have a tolerance value of 0.142 and a VIF of 7.034. Since the tolerance value is still greater than the minimum limit of 0.10 and the VIF value is less than 10, it can be concluded that there is no multicollinearity problem in the regression model.

The final classical assumption test in this study uses the autocorrelation test with the following results.

**Table 6. Autocorrelation Test Results**

| Model | R | R Square | Adjusted R-Square | Durbin-Watson |
|---|---|---|---|---|
| 1 | .905a | .819 | .815 | 1,156 |

a. Predictors: (Constant), Tax Policy Implementation (X2), Tax Knowledge (X1)
b. Dependent Variable: Taxpayer Compliance (Y)
Source: Data Processing Results (SPSS 20), 2025

The autocorrelation test results using the Durbin-Watson (DW) method showed a value of 1.156. Since the DW value is between -2 and +2, it can be concluded that there is no autocorrelation problem in the regression model. This means that the residuals between observation periods are independent, making the model suitable for further analysis without the interference of correlation between errors.

After all the regression prerequisite tests were met, the testing was continued with multiple regression analysis and hypothesis testing with the following results.

**Table 7. Analysis Multiple Linear Regression**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 3,870 | 2,040 | | 1,897 | .061 |
| | Tax Knowledge (X1) | .491 | .131 | .478 | 3,749 | .000 |
| | Implementation of Tax Policy (X2) | .417 | .120 | .444 | 3,479 | .001 |

a. Dependent Variable: Taxpayer Compliance (Y)
Source: Data Processing Results (SPSS 20), 2025

Based on the SPSS output results in Table 7, it can be identified that the regression equation is as follows:

$$Y = 3{,}870 + 0.491\ X1\ 0.417\ X2$$

Where:
1. The constant value a = 3.870 can be interpreted as follows: if Tax Knowledge (X1), Tax Policy Implementation (X2), and Taxpayer Compliance (Y) have a value of zero, then Taxpayer Compliance (Y) has a value of 3.870.
2. The regression coefficient of Tax Knowledge (X1), b1 = 0.491, can be interpreted that if Tax Knowledge (X1) increases by one, then the Taxpayer Compliance value (Y) will also increase by 0.491.
3. The regression coefficient of Tax Policy Implementation (X2) b2 = 0.417 can be interpreted that if the Tax Policy Implementation (X2) increases by one, the Taxpayer Compliance value (Y) will also decrease by 0.417.

Based on Table 7, the results of each hypothesis test can be described as follows.

**Influence Tax Knowledge on Taxpayer Compliance**

Variables Tax Knowledge ($X_1$) has a t-value of 3.749 > 1.990 and a significance of 0.000 < 0.05, so H0 is rejected, and Ha is accepted, so that it can be stated that tax knowledge ($X_1$) has a positive and significant effect on taxpayer compliance (Y).
Influence Implementation of Tax Policy on Taxpayer Compliance

**Influence Implementation of Tax Policy on Taxpayer Compliance**

The Tax Policy Implementation variable ($X_2$) has a t-value of 3.479 > 1.990 and a significance of 0.001 < 0.05, so Ho is rejected, and Ha is accepted, so it can be stated that the Tax Policy Implementation ($X_2$) has a positive and significant influence on Taxpayer Compliance (Y).

**Influence Tax Knowledge and Implementation of Tax Policy on Taxpayer Compliance**

Based on simultaneous testing, the following results were obtained.

**Table 8. ANOVA**

| | Model | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | 1899,536 | 2 | 949,768 | 176,939 | .000b |
| | Residual | 418,687 | 78 | 5,368 | | |
| | Total | 2318.222 | 80 | | | |

a. Dependent Variable: Taxpayer Compliance (Y)
b. Predictors: (Constant), Tax Policy Implementation (X2), Tax Knowledge (X1)
Source: Data Processing Results (SPSS 20), 2025

Based on the analysis results in Table 8, the calculated F value is 176.939 with a significance level of 0.000. The F table value for N = 81 is 2.72. Because the calculated F > F table (176.939 > 2.72) and the significance level is 0.000 > 0.050, then H0 is accepted, and Ha is rejected. Thus, it can be concluded that Tax Knowledge (X1), and Tax Policy Implementation (X2) together have a positive and significant influence on Taxpayer Compliance (Y).

**Analysis of the Coefficient of Determination**

To see the extent to which the independent variable is able to explain the dependent variable, a determination coefficient test was carried out with the following results.

**Table 9. Model Summary**

| Model | R | R Square | Adjusted R-Square | Standard Error of the Estimate |
|---|---|---|---|---|
| 1 | .905a | .819 | .815 | 2.31685 |

a. Predictors: (Constant), Tax Policy Implementation (X2), Tax Knowledge (X1)
b. Dependent Variable: Taxpayer Compliance (Y)
Source: Data Processing Results (SPSS 20), 2025

Based on the Model Summary table, which produces the value $R^2$ of 0.819, this shows that 81.9% of the Taxpayer Compliance variable (Y) can be explained by the Tax Knowledge variable (X1) and Tax Policy Implementation (X2), while the remaining 18.1% is influenced by other factors not examined in this study.

**Discussion**

**The Influence of Tax Knowledge on Hotel Taxpayer Compliance in Serpong**

The statistical results indicating that tax knowledge has a positive and significant effect on hotel taxpayer compliance confirm that internal cognitive capacity is a critical driver of voluntary compliance. However, a critical analysis of this finding reveals that tax knowledge among corporate hotel taxpayers in the Serpong area is not merely about understanding basic definitions, but rather about navigating regulatory fluidity. (Airlangga & Jati, 2025; Subekti & Yuliana, 2024) state that tax knowledge must be structurally supported by taxpayer awareness to create sustainable compliance. In the context of Serpong—a rapidly growing economic buffer zone for the capital city with an exponential increase in commercial hospitality businesses—the complexity of transactions demands higher cognitive tax literacy. Corporate taxpayers are required to understand intricate procedures, reporting deadlines, and administrative sanctions (Rahmayanti et al., 2023).

Field phenomena indicate that hotel taxpayers with higher revenue and larger corporate structures (such as star-rated hotels) tend to show superior compliance compared to small-scale lodgings or boutique hotels. This discrepancy exists because larger hotels usually employ dedicated accounting professionals who possess advanced tax knowledge, whereas smaller establishments rely on multi-tasking staff with limited understanding of taxation. Furthermore, Bornman & Ramutumbu (2019) emphasize that tax knowledge acts as a strategic tool for taxpayers to determine their rights and obligations. When hotel operators lack this knowledge, they become passive, often waiting for enforcement or collection notices before fulfilling their obligations, which ultimately disrupts regional revenue optimization (Nursabrina, 2024). Therefore, the confirmation of the hypothesis by Perdana & Dwirandra (2020) and Wijaya et al. (2025) in this study highlights that in dynamic urban areas like Serpong, enhancing tax knowledge is an absolute prerequisite to minimizing non-compliance caused by administrative ignorance rather than intentional evasion.

**The Influence of Policy Implementation on Hotel Taxpayer Compliance**

The significant positive effect of policy implementation on compliance highlights that enforcement and institutional presence are just as vital as internal taxpayer compliance factors. In evaluating this variable, it is essential to move beyond narrative descriptions of rules and examine how policies materialize in the Serpong hospitality ecosystem. Otoritas fiskal at KPP Pratama Serpong have actively deployed tactical measures, such as intensive socialization regarding new regulations. A prime example includes the targeted dissemination of Minister of Finance Regulation (PMK) Number 168 of 2023 concerning Income Tax (PPh) withholding guidelines, which was deliberately conducted at local business hubs like the Soll Marina Hotel in North Serpong. Additionally, external motivators have been introduced through collaboration with local government entities, such as the South Tangerang City Government, which grants appreciation awards to highly compliant hotel taxpayers. These initiatives create a positive sociopolitical environment that encourages corporate compliance.

However, a critical gap remains between policy formulation and field reality. Totanan et al. (2024) warn that the sheer complexity and uncertainty of tax regulations can inadvertently trigger non-compliance, even when enforcement efforts are high. In Serpong's highly competitive business environment, hotel operators frequently experience administrative friction due to complex e-filing procedures that do not seamlessly align with the daily transaction volatility inherent to the hospitality sector. This situation aligns with the global perspective presented by Rao (2020), who argues that modern tax implementation must minimize system distortions and enforcement complexities. While policy enforcement drives formal compliance, excessive administrative burdens can lead to resistance or tax avoidance strategies among businesses. As advocated by (Aryawan et al., 2022; Wahyuni et al., 2020), tax policies must be accompanied by high-quality digital public services. Thus, the effective implementation of tax policies in Serpong relies heavily on the tax office's ability to balance strict enforcement with administrative simplification, ensuring that compliance does not place an undue operational burden on the hospitality industry.

**Simultaneous Effects and Critical Implications for Tax Authorities**

When analyzed simultaneously, tax knowledge and policy implementation account for an expansive 81.9% ($R^2 = 0.819$) of the variance in hotel taxpayer compliance at KPP Pratama Serpong. This high percentage demonstrates that compliance cannot be achieved through isolated approaches; it requires an active synergy between the internal competence of the taxpayer and the external efficiency of the tax authority. Kansil & Fadloli (2024) state that state revenue optimization depends heavily on the alignment of tax administration practices with economic realities. In a booming urban buffer zone like Serpong, where hotel transactions are vast and fast-paced, tax authorities must shift from generic public dissemination to industry-specific, localized interventions.

The practical implications of these findings for KPP Pratama Serpong are highly strategic. First, given that smaller hotel operators face greater compliance hurdles due to limited accounting expertise, KPP Pratama Serpong should design specialized, micro-targeted tax education programs specifically for the hospitality sector. Second, to sustain the positive impacts of policy implementation, the tax office must actively address the administrative bottlenecks within the *e-filing* and *e-spt* platforms. Integrating user-friendly, automated tax-reporting formats that accommodate the multi-layered financial structures of hotel businesses (such as food, beverage, room, and event revenues) will significantly reduce compliance costs. Furthermore, the enforceability of clear tax policies must be balanced with fair administrative sanctions to mitigate tax evasion risks without crippling local business growth (Apriliyanti et al., 2024; Yuliani & Ratnasari, 2025). Finally, the synergy with local governments through compliance awards should be expanded into tangible fiscal incentives, such as priority administrative lanes or expedited tax services. By transforming tax policy from a rigid enforcement mechanism into an integrated, digitally supportive business ecosystem, KPP Pratama Serpong can effectively secure central tax revenues while fostering a thriving local hospitality industry.

## CONCLUSION

This study concludes that tax knowledge and policy implementation are key structural drivers that positively and significantly shape corporate hotel taxpayer compliance at the Serpong Tax Office (KPP Pratama Serpong), both partially and simultaneously. Empirically, these two factors account for an expansive 81.9% of the variation in taxpayer compliance ($R^2 = 0.819$). Methodologically, the application of a saturated sampling design encompassing 81 registered hospitality entities strengthens the statistical validity of these findings, ensuring they are free from sampling bias. Critically, the results demonstrate that voluntary compliance in the urban hospitality sector cannot rely solely on the internal cognitive capacity of taxpayers (*tax knowledge*). Instead, it requires an active, reinforcing synergy with consistent, transparent, and simplified institutional enforcement (*policy implementation*) from the tax authorities.

The theoretically innovative contribution (*novelty*) of this research lies in its empirical disaggregation of corporate tax compliance within the localized, fast-growing hospitality ecosystem of a capital city buffer zone. Unlike previous literature that predominantly assesses micro-entrepreneurs or generalized corporate taxpayers, this study bridges an academic gap by proving that the complex, high-volatility financial architecture inherent to hotel operations requires specialized tax literacy and industry-specific policy frameworks to prevent structural non-compliance. Practically, these findings provide critical, actionable strategic pathways for central tax authorities operating at the regional level, such as KPP Pratama Serpong. First, tax offices must move away from generic public dissemination and establish micro-targeted, hospitality-focused tax training programs to specifically assist small-to-medium hotel operators who lack dedicated accounting departments in navigating complex corporate income tax (PPh Badan) and value-added tax (PN) guidelines. Second, to maximize the positive impact of policy implementation, the Directorate General of Taxes (DGT) should address administrative friction within digital reporting platforms by streamlining automated data-matching interfaces to seamlessly accommodate multi-layered hospitality revenue structures. Finally, institutional enforcement should be balanced with positive reinforcement by expanding regional compliance rewards into functional fiscal incentives, such as expedited tax services or priority administrative routing, to foster a more collaborative and compliant corporate business environment.

While this study offers robust empirical evidence, its primary limitation is its localized geographic scope, which focuses exclusively on hotel taxpayers within the jurisdiction of KPP Pratama Serpong, and its reliance on a cross-sectional quantitative design. Consequently, the findings may not fully capture long-term behavioral shifts resulting from macroeconomic fluctuations or structural changes in tourism policy. Future research should address these boundaries by expanding the empirical locus to comparative cross-regional analysis across multiple urban growth centers. Additionally, incorporating a longitudinal approach or employing qualitative mixed-methods—such as deep-structure interviews with hotel financial directors—would provide a more comprehensive, granular understanding of the socio-psychological determinants and tax avoidance pressures unique to the global hospitality industry.

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