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, tax sanction, theory of planned behavior

I. 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 [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. Regional revenue management agency of 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 NPWPD, 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.

II. LITERATURE REVIEW

A. 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 [2]. 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 [3]. 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.

Consecutively, behavioral beliefs produce positive or negative attitudes towards an object, normative beliefs produce perceived social pressure or subjective norms and control beliefs lead to perceived behavioral control [2]. 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 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 [3]. 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.

**B. Attitude toward Behavior**

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 [4]. 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 [5]. In other words, the more positive the taxpayer's attitude towards tax compliance, the stronger the taxpayer's intention to comply [6].

Mustikasari [4] proved 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 [7] 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

**C. Subjective Norms**

Research on taxpayer compliance shows that peers have an important influence in predicting taxpayer behavior [8]; [9]; [10]. Indicators of subjective norms used by Bobek & Hatfield [11] are family members, company leaders, friends, spouses [12]. Subjective norms shape the tax professional's intention to behave obediently (the influence of people who are considered important around the tax professional) [5].

Research by [13]; [14] 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

**D. Perceived Behavior Control**

Research conducted by Mustikasari [4] 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 [7] 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

**E. Tax Sanction**

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 [15].

**H4:** Tax sanction has a positive effect on tax payment intention
III. RESEARCH MODEL

A. Sample and Population

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.

B. Data Collection Method

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.

C. Data Analysis Technique

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

IV. RESULT AND DISCUSSION

A. Convergent Validity

Convergent validity shows the extent to which a measure is positively correlated with the same alternative construct measures [16]. There are two criteria to assess whether the measurement model meets the convergent validity requirements for the reflective construct, [17]; [18] namely the loading value ≥ 0.70 with significant p (p-value <0.05); or the average variance extracted (AVE) value ≥ 0.50.

B. Discriminant Validity

Discriminant validity shows the extent to which a construct is completely different from other constructs based on empirical standards [19]. 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 [17]; [20].

TABLE I. CONVERGENT VALIDITY

| Hypothesis | Path Coefficient | p-value | Result |
|------------|------------------|---------|--------|
| ATB → In   | 0.244            | <0.001  | Supported |
| SN → In    | 0.255            | 0.037   | Supported |
| PBC → In   | 0.226            | 0.019   | Supported |
| SA → In    | 0.102            | 0.003   | Supported |

TABLE II. CONVERGENT VALIDITY

| item          | Loading | p-value | AVE  |
|---------------|---------|---------|------|
| ATB_1         | (0.812) | <0.001  | 0.608|
| ATB_2         | (0.824) | <0.001  | 0.608|
| ATB_3         | (0.832) | <0.001  | 0.608|
| SN_1          | (0.673) | <0.001  | 0.580|
| SN_2          | (0.809) | <0.001  | 0.580|
| SN_3          | (0.477) | <0.001  | 0.580|
| PBC_1         | (0.672) | <0.001  | 0.521|
| PBC_2         | (0.758) | <0.001  | 0.521|
| PBC_3         | (0.750) | <0.001  | 0.521|
| SA_1          | (0.629) | <0.001  | 0.592|
| SA_2          | (0.767) | <0.001  | 0.592|
| SA_3          | (0.786) | <0.001  | 0.592|
| In_1          | (0.619) | <0.001  | 0.513|
| In_2          | (0.545) | <0.001  | 0.513|
| In_3          | (0.656) | <0.001  | 0.513|

C. Internal Consistency Reliability

The internal consistency reliability test is carried out to assess the homogeneity between the items that make up a construct [16]. The criteria used to assess internal consistency reliability are composite reliability and Cronbach's alpha values above 0.70 [17]. 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.

D. Hypotheses Testing Summary

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 tax payment tends to increase their interest in paying taxes.

TABLE III. HYPOTHESES TESTING SUMMARY

| Hypothesis | Path Coefficient | p-value | Result |
|------------|------------------|---------|--------|
| ATB → In   | 0.244            | <0.001  | Supported |
| SN → In    | 0.255            | 0.037   | Supported |
| PBC → In   | 0.226            | 0.019   | Supported |
| SA → In    | 0.102            | 0.003   | Supported |

TABLE IV. HYPOTHESES TESTING SUMMARY

| Hypothesis | Path Coefficient | p-values | Result |
|------------|------------------|----------|--------|
| ATB → In   | 0.244            | <0.001   | Supported |
| SN → In    | 0.255            | 0.037    | Supported |
| PBC → In   | 0.226            | 0.019    | Supported |
| SA → In    | 0.102            | 0.003    | Supported |

348
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.

V. CONCLUSION
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
This research is a research funded by the Ministry of Research and Technology of the Republic of Indonesia with the “Penelitian Dosen Pemula” scheme for 2019-2020.

REFERENCES
[1] R. H. Soemito, Hukum Pajak, Cetakan IV. Jakarta, Indonesia: Ghalia Indonesia, 2008.
[2] I. Ajzen, From Intentions To Actions: A Theory Of Planned Behavior. In Action control. Berlin, Heidelberg: Springer, 1985.
[3] I. Ajzen, “Perceived Behavioral Control, Self- Efficacy, Locus Of Control, And The Theory Of Planned Behavior 1”. Journal of applied social psychology, vol. 32(4), pp. 665-683, 2002.
[4] E. Mustikasari, “Kajian Empiris Tentang Kepatuhan Wajib Pajak Badan Di Perusahaan Industri Pengolahan Di Surabaya”. Simposium Nasional Akuntansi X, 26, 2007
[5] N. Miladia, and W. Meiranto, "Analisis Faktor-Faktor yang Mempengaruhi Tax Compliance Wajib Pajak Badan Pada Perusahaan Industri Manufaktur di Semarang", Doctoral Dissertation, Universitas Diponegoro, Indonesia, 2010.
[6] L. Nurina, “Kajian empiris tentang kepatuhan wajib pajak orang pribadi Di kota Surakarta”. Doctoral Dissertation. Universitas Sebelas Maret, Indonesia, 2010.
[7] F. Pangestu, and O. Rusmana, “Analisis Faktor-faktor yang Berpengaruh Terhadap Tax Compliance Penyetoran SPT Masa (survei pada pkp yang terdaftar di KPP Pratama Purwokerto)”. Simposium Nasional Akuntansi XV Banjarmasin, June 2012.
[8] B. R. Jackson, and V. C. Milliron, V. C., “Tax Compliance Research: Findings, Problems, and Prospects”. Journal of accounting literature, vol 5(1), pp. 125-165, 1986.
[9] J. A. Roth, J. T. Scholz, and A. D. Witte, A. D., Taxpayer Compliance, Volume 1: An Agenda for Research. University of Pennsylvania Press, 1989.
[10] M. R. Steenbergen, K. H. McGraw, J. T. Scholz, Taxpayer adaptation to the 1986 Tax Reform Act: Do new tax laws affect the way taxpayers think about taxes? In: Slemrod, J., (Ed.) Why People Pay Taxes: Tax Compliance and Enforcement, Ann Arbor, MI: University of Michigan Press, 1992.
[11] D. D. Bobek, and R. C. Hatfield, R. C., “An investigation of the theory of planned behavior and the role of moral obligation in tax compliance. Behavioral Research in Accounting”, vol. 15(1), pp. 13-38, 2003.
[12] D. M. Hanno, and G. R. Violette, G. R., “An analysis of moral and social influences on taxpayer behavior. Behavioral research in Accounting”, vol. 8, pp. 57-75, 1996.
[13] L. Oktavia, L., Penukuan Penerimaan E-Government Di Indonesia. Jurnal CoreIT: Jurnal Hasil Penelitian Ilmu Komputer dan Teknologi Informasi, vol. 6(1), pp. 15-21, 2020.
[14] P. Fauziaawati, and A. F. Minovia, Analisis Faktor-Faktor yang Mempengaruhi Tingkat Kepatuhan Wajib Pajak dalam Penyetoran SPT Tahunan (Studi Empiris KPP Pratama Padang). Konferensi Ilmiah Akuntansi 2014. Fakultas Ekonomi Universitas Bung Hatta. Padang, 2012.
[15] M. B. A. Mardiasmno, Perpajakan (Edisi Revisi). Indonesia: Penerbit Andi, 2011.
[16] J. F. Hair, M. Sarstedt, L. M. Matthews, and C. M. Ringle, C. M., Identifying and treating unobserved heterogeneity with FIMIX-PLS: part I-method. European Business Review, 2016.
[17] M. Sholihin, and D. Ramono, D., Analisis SEM-PLS dengan WarpPLS 3.0 untuk hubungan nonlinier dalam penelitian sosial dan bisnis. Yogyakarta: Penerbit Andi, 2013.
[18] A. S. Mahardhika, and T. Zakiyah, “Millennials’ Intention in Stock Investment: Extended Theory of Planned Behavior”. Jurnal CoreIT: Jurnal Hasil Penelitian Ilmu Komputer dan Teknologi Informasi, vol. 6(1), pp. 15-21, 2020.
[19] J. F. Hair, M. Sarstedt, L. Hopkins, and V. G. Kuppelwieser, V. G., Partial least squares structural equation modeling (PLS-SEM). European business review, 2014.
[20] A. S. Mahardhika, and A. Prasetyo, A., “Dampak collectivism pada hubungan antara moral reasoning dan whistleblowing”. Jurnal Akuntansi, Manajemen dan Ekonomi, vol 21(3), pp. 70-74, 2019.

| TABLE III. INTERNAL CONSISTENCY RELIABILITY | ATB | SN | PBC | SA | In |
|--------------------------------------------|-----|----|-----|----|----|
| Composite reliability                      | 0.823 | 0.813 | 0.851 | 0.812 | 0.817 |
| Cronbach’s Alpha                           | 0.772 | 0.767 | 0.728 | 0.837 | 0.812 |