

# The Effect Of Covid-19 Pandemic On Hotel Employees, Hotel Occopancy Rates And Hotel Tax Income In Jakarta, Indonesia

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## ABSTRACT

The purpose of this research is to determine the effect of covid-19 pandemic on hotel occupancy rates, hotel tax income and hotel employees in Jakarta Indonesia. The population in this research are all members of hotel employees, travel and tour in Jakarta Indonesia by using purposive sampling obtained a sample of 98. The use of quantitative research method with data analysis using composite reliability, cronbach's alpha, t and F tests by PLS Software. The first hypothesis is that there is a significant effect of covid-19 pandemic on hotel employees. This pandemic greatly affected the decline in hotel employees between 30 to 40 percent. The second hypothesis is that there is a significant effect of covid-19 pandemic on hotel occupancy rates. This pandemic is very influential on the decline in foreign tourists to Jakarta in 2020 by 63.51 percent compared to 2019 and also affects the decline of local tourists to Jakarta in 2020 by 49,99 percent compared to 2019, and room occupancy rate of star classification hotels in Jakarta 2020 decreased by 54.68 percent compared to 2019. The third hypothesis has a significant effect of covid-19 pandemic on tax income effect. The pandemic covid-19 greatly affected the decrease in hotel tax revenues in Jakarta in 2020 by 78.35 percent when compared to 2019. The fourth hypothesis is that there is a significant effect of hotel occupancy rates on hotel employees. The decline in hotel occupancy rates in 2020 has an effect between 30 to 40 percent decline in the number of workers working in star-rated hotels in Jakarta

**Keywords:** Covid-19 Pandemic, Hotel Employees, Hotel Occupancy Rates and Hotel Tax Income

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## INTRODUCTION

Covid-19 was first discovered in Wuhan, Hubei Province, China in December 2019, then spread to several countries throughout the world including Indonesia. Covid-19 began to develop rapidly from the third and fourth weeks of March 2020 when several government offices, schools, state and private universities as well as private companies including the tourism industry began to let their employees to work from home or work from office in rotation. The tourism industry such as hospitality, tourism destinations, airlines, tours and travel began to employ their employees alternating or shifting work adjusted to the needs of 1 day in and 1 day off.

The Provincial Government of Jakarta through the Task Force for the Acceleration of Handling COVID-19 provides a variety of official corona virus information channel sites (COVID-19) that can be freely accessed by the public. Furthermore, various features that have been developed on the corona.jakarta.go.id site are as follows: COVID-19 monitoring data in DKI Jakarta such as update the number of COVID-19 national confirmed cases, COVID-19 Jakarta confirmed cases, patients under surveillance, insider monitoring, national and Jakarta trend diagrams, addition of daily cases, graphs of accumulated use of rapid diagnostic tests and funeral charts

At the beginning of the first and two weeks of April 2020, some government of foreign countries strictly enforced the prohibition of foreigners to enter their country, including Indonesia. This foreign ban has an impact on the non-operation of airlines companies that have international flight routes so it greatly affects foreign tourist arrivals and decreased tourism industry revenues

such as decreased hotel room occupancy rates, declining tourist destinations and reduced airlines and tour and travel revenues. Some of the problems of hospitality tax revenue includes not yet integrated online hotel tax system with the Jakarta provincial government.

(Sukamdani, 2020) Chairperson of the Indonesian Hotel and Restaurant Association (IHRA), HariyadiSukamdani, said that the stimulus provided by the government for entrepreneurs is not enough to deal with the corona virus pandemic. Because, for companies in the tourism industry, the biggest problem is related to the income of its employees. IHRA noted that there were 1,226 hotels temporarily closed due to co-19. It is estimated that there are 150,000 employees who have no income because their workplaces are closed. The amount can increase. These employees have no income. It is not impossible that many social problems have arisen.

## LITERATURE REVIEW

### Covid-19 Pandemic

(President of the Republic of Indonesia, 2020)Presidential Decree Number 9 of 2020 concerning Task Force for the Acceleration of Corona Virus Disease 2019 (COVID-19).(Minister of Health of the Republic of Indonesia, 2020b)Government Regulation Number 21 of 2020 concerning Large-Scale Social Restrictions in the Context of Accelerating Handling of Corona Virus Disease 2019 (COVID-19).(Minister of Health of the Republic of, 2020)Minister of Health Regulation 9 of 2020 concerning Large-Scale Social Restrictions Guidelines for Accelerating Handling of COVID-19 is a Large-Scale Social Limitation. (Governor of the Special Capital Region of

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Jakarta, 2020) The Provincial Government of Jakarta issued Governor Regulation No. 33 of 2020 concerning the Implementation of Large-Scale Social Restrictions in Handling COVID-19 in Jakarta Province. The Provincial Government of Jakarta imposed a Large-Scale Social Restrictions, the first is April 10 to 23, 2020, the second is from April 24 to May 22, 2020, the third is from May 23 to June 4, 2020, the fourth is June 5 to 30, 2020

(Minister of Transportation of the Republic of Indonesia, 2020) Minister of Transportation Regulation No. 25 of 2020 concerning Transportation Control during the Eid Fitr Celebration in the context of preventing the spread of Covid 19, both of these regulations greatly affect the tourism industry such as employee reductions, layoffs, salary cuts and incentives.

(World Health Organization, 2020)Coronavirus disease (COVID-19) is an infectious disease caused by a newly discovered coronavirus. Most people infected with the COVID-19 virus will experience mild to moderate respiratory illness and recover without requiring special treatment. According to WHO on March 11, 2020 stated that Corona Virus Disease (Covid) 19 could be categorized as a pandemic.

## Hotel Occupancy Rates

(Tourism and Creative Economics Office in Jakarta, 2020) A star-rated hotel is a business that uses a building or a part of a building that is specifically provided and everyone can stay overnight and get services and other facilities for payment and have met the requirements for a star-rated hotel as published by the Directorate General of Tourism or the Department of Tourism, a special feature of a five-star hotel is to have a restaurant that is under the management of the hotel. (Stanislav Ivanov, 2014), the hotel occupancy rate is deducted from the utilization of the hotel's physical capacity in two ways, namely: is the number of rooms divided by the number of rooms available for sale multiplied by 100.

(Saleem & Al-Juboori, 2013), occupancy Rates are considered very important for hotel management in general, and for the sales department in particular. The existence of occupancy levels that are less than hotel capacity means that there are lost sales opportunities, which leads to a decrease in hotel income. Therefore, many hotels with low occupancy rates prefer to continue to function normally in the non-peak period, as long as the current occupancy rate includes variable costs and contributes to covering fixed costs (wages, salaries, depreciation of assets, rents, electricity, and other costs). On the other hand, if the demand for hotel services exceeds the capacity of the hotel, this means that the hotel occupancy rate reaches the maximum level, due to hotel management. (Central Bureau of Statistics, 2018), hotel occupancy rate is the large number of jasmine hotel rooms in Jakarta that are sold or occupied by domestic and foreign guests. The hotel occupancy rate indicator consists of reasonable room prices, internet facilities (internet facilities), online booking facilities (online booking facilities)

## Hotel Employees

(Central Bureau of Statistics, 2020) most hotel workers in Jakarta

are permanent employees. Hotel employees indicator consist of permanent employees, unpaid employees, contract employees and foreign employees. The number of hotel employees consist of: permanent employees 65.35%; unpaid employees 0.59%; contract employees 42.72% and foreign employees 0.34%. When observed from the level of education completed, in 2018, hotel workers in Jakarta have varying levels of education, but in general are still dominated by high school graduates who reach 47.30% of the total accommodation workers in DKI Jakarta. In addition to high school, there are also many workers who graduated from vocational tourism which is 16.05%. Next, the workers with the latest Diploma education in DI, DII, or DIII reached 16.89%, with details of 7.45% graduating from the tourism diploma and 9.44% from other diplomas. While for university graduates at 15.59%, where workers graduated from the university majoring in Tourism at 7.67% and other majors at 8.92%.

## Tax Income

(Minister of Finance of the Republic of Indonesia, 2020), according to Law Number 34 of 2000 concerning regional taxes and regional levies as well as the understanding of hotel taxes are taxes on hotel services.(Minister of Finance of the Republic of Indonesia, 2009)Law Number 28 Year 2009 article 1 numbers 20 and 21, hotel tax is a tax on services provided by hotels, whereas what is meant by hotels is facilities for lodging or lodging service providers including other related services for payment, which includes motels, inns, tourism shacks, tourism guesthouses, guesthouses, lodging houses and the like, as well as boarding houses with more than ten rooms. Hotel tax imposition is not absolute in all regencies or cities in Indonesia, this relates to the authority granted to district or city government to impose or not impose a type of district or city tax. Therefore, in order to be levied on a regency or city area, the local government must first issue local regulations on hotel taxes, these regulations will become the operational legal basis in technical implementation of the imposition and collection of hotel taxes in a pertinent district or city. An indicator of factors affecting hotel tax income consist of number of foreign and domestic tourists, type of hotel, and number of room hotels.

(Governor of the Special Capital Region of Jakarta, 2010) Regional Regulation of Jakarta Number 11 Year 2010, regarding hotel taxes. Hotels is a facility providing lodging / resting services including other related services with payment, which also includes motels, inns, tourism huts, tourism guesthouses, guesthouses, guest houses, lodging houses, and the like, and boarding houses with more than 10 (ten) rooms. Hotel Tax is levied on services provided by the hotel for payment, including supporting services as a hotel that provides convenience and comfort, including sports and entertainment facilities.

## RESEARCH MODEL



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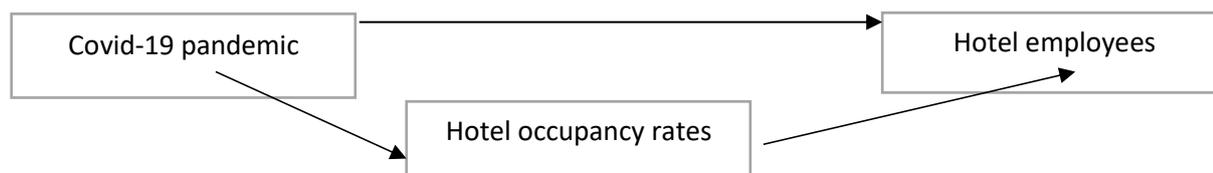


Fig 1. Proposed research model

- H1 There is a significant influence of Covid-19 Pandemic on Hotel Tax Income
- H2 There is a significant influence of Covid-19 Pandemic on Hotel Employees
- H3 There is a significant influence of Covid-19 Pandemic on Hotel Occupancy Rates
- H4 There is a significant influence of Hotel Occupancy Rates on Hotel Employees

purposive sampling obtained a sample of 97. Primary data consisted of interviews with questionnaires, field observations and documentation. Secondary data were obtained from Ministry of Tourism and Creative Economics, Tourism and Creative Economics Office of Jakarta, Central Bureau of Statistics, Jakarta Tour and Travel, Indonesia Hotel and Restaurant Association and airlines association. Quantitative Research method with data analysis using composite reliability, cronbach's alpha, t test and P value, and R square by PLS Software

RESEARCH METHOD

The population in this research were hotel employees in the star-rated hotel in Jakarta, Indonesia by using

RESEARCH RESULT

Tabel 1. Covid-19 pandemic in Jakarta and Indonesia

| Months and Year | Location  | Infections | Deaths | Recoverers |
|-----------------|-----------|------------|--------|------------|
| March 2020      | Indonesia | 1,528      | 165    | 81         |
|                 | Jakarta   | 747        | 83     | 48         |
| April 2020      | Indonesia | 7,804      | 792    | 1,522      |
|                 | Jakarta   | 4,175      | 371    | 486        |
| May 2020        | Indonesia | 26,473     | 1,613  | 7,308      |
|                 | Jakarta   | 7,383      | 521    | 2,245      |
| June 24, 2020   | Indonesia | 46,845     | 2,500  | 18,735     |
|                 | Jakarta   | 9,525      | 599    | 4,682      |

Source: (Minister of Health of the Republic of Indonesia, 2020a)

Table 2. Foreign and Domestic Tourist Visits in Jakarta, Indonesia through Soekarno-Hatta International Airport in 2017 - 2020

| Tourists          | 2017       | 2018       | 2019       | 2020            |
|-------------------|------------|------------|------------|-----------------|
| Foreign Tourists  |            |            |            | 357,533         |
|                   | 2,658,056  | 2,811,958  | 2,940,000  | (January - May) |
| Domestic Tourists | 35,464,110 | 34,192,577 | 38,500,000 | 6,416,667       |

Source: (Central Bureau of Statistics, 2020), (Minister of Tourism and Creative Economics of the Republic of Indonesia, 2020) and (Tourism and Creative Economics Office in Jakarta, 2020)

Table 3, Starred hotels, hotel rooms, beds, employees and occupancy rates in Jakarta, Indonesia

|                 | 2017   | 2018   | 2019   | 2020            |
|-----------------|--------|--------|--------|-----------------|
|                 |        |        |        | (January - May) |
| Starred Hotel   | 319    | 326    | 338    | 342             |
| Hotel Rooms     | 43,352 | 46,899 | 55,800 | 59,608          |
| Beds            | 58,071 | 60,849 | 63,627 | 66,127          |
| Employees       | 21,367 | 29,489 | 31,282 | 12,518          |
| Occupancy Rates | 34%    | 66,87% | 66,20% | 40.6 %          |

Source: (Central Bureau of Statistics, 2020), (Minister of Tourism and Creative Economics of the Republic of Indonesia, 2020) and (Tourism and Creative Economics Office in Jakarta, 2020)

Tabel4.

Contribution of hotel taxes income to local revenue in Jakarta, Indonesia in 2017 - 2020

|        | 2017              | 2018              | 2019              | 2020              |
|--------|-------------------|-------------------|-------------------|-------------------|
| Target | 1,550,000,000,000 | 1,700,000,000,000 | 1,850,000,000,000 | 1,950,000,000,000 |

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|                           |                    |                    |                    |                                      |
|---------------------------|--------------------|--------------------|--------------------|--------------------------------------|
| Realization               | 1,559,516,918,042  | 1,800,000,000,000  | 1,760,000,000,000  | 127,000,000,000<br>(January - April) |
| Locally-Generated Revenue | 64,823,887,000,000 | 61,235,825,000,000 | 74,776,745,638,000 |                                      |
| Percentage                | 2,41%              | 2,94%              | 2,35%              |                                      |

Source:(Regional Revenue Agency of Jakarta, 2020)

Based on construct reliability and validity with composite reliability analysis using PLS software, the figure is greater than 0.7, which means all covid-19 items, hotel employees, hotel occupancy rates and tax income are declared reliable and valid. Based on construct reliability and validity with Cronbach's alpha analysis using PLS software, the figure is greater than 0.7. which means all pandemic covid-19 items, hotel employees, and tax income are declared reliable and valid, while hotel occupancy rates greater than 0.6 can still be stated reliable and valid. The greater the value of Cronbach's alpha means more reliable.

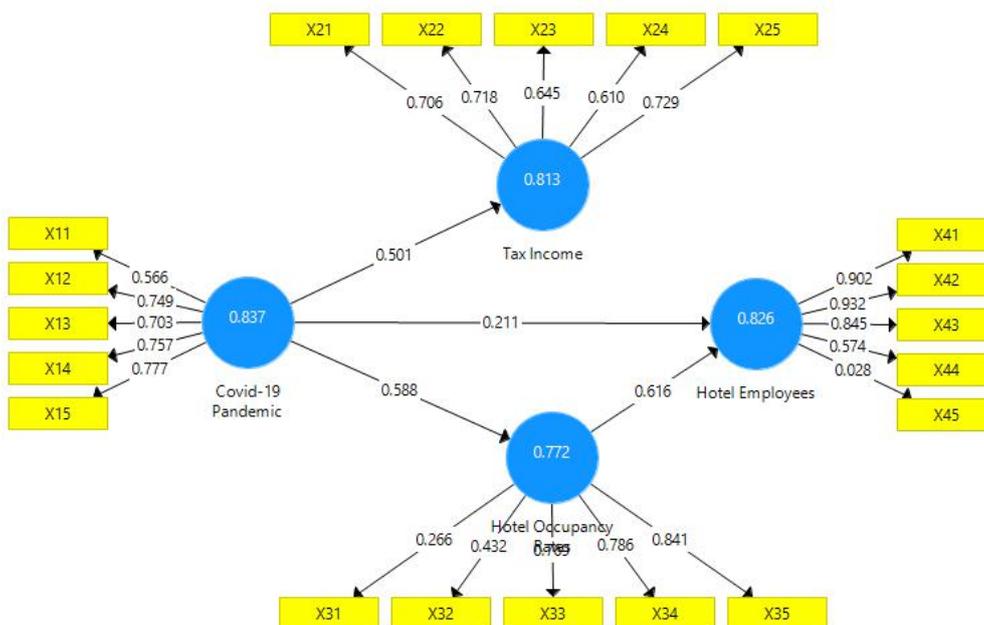


Fig. 2. Composite Reability

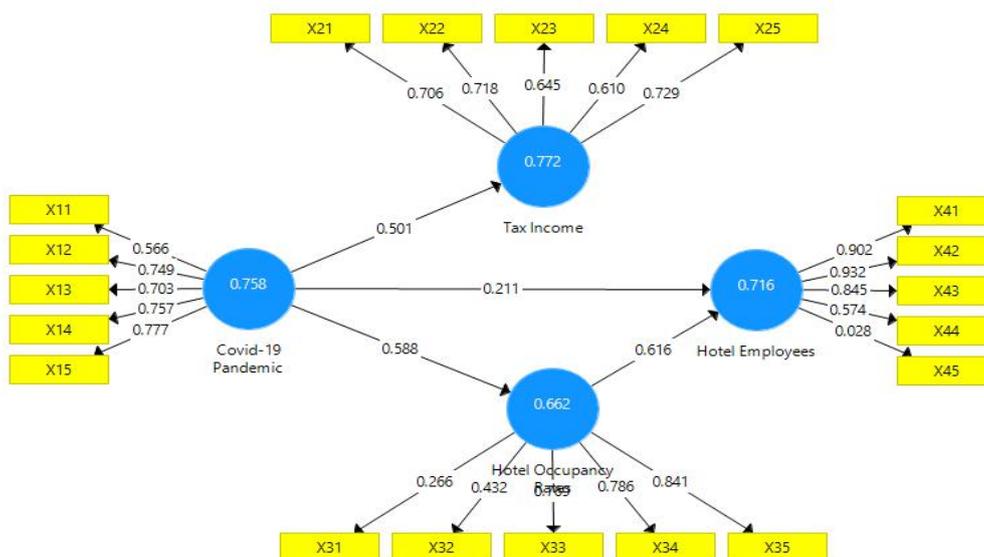


Fig. 3. Cronbah's Alpha

Table 5. Construct Realiability and Validity

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## Construct Reliability and Validity

| Matrix                | Cronbach's Alpha | rho_A | Composite Reliability | Average Variance Extracted (...) | Copy to Clipboard: |
|-----------------------|------------------|-------|-----------------------|----------------------------------|--------------------|
|                       | Cronbach's Alpha | rho_A | Composite Reliability | Average Variance Extracted (AVE) |                    |
| Covid-19 Pandemic_    | 0.758            | 0.771 | 0.837                 | 0.510                            |                    |
| Hotel Employees       | 0.716            | 0.891 | 0.826                 | 0.546                            |                    |
| Hotel Occupancy Rates | 0.662            | 0.764 | 0.772                 | 0.435                            |                    |
| Tax Income            | 0.772            | 0.798 | 0.813                 | 0.467                            |                    |

Based on the test model of structural t values and P values with PLS software shows the following results: The first hypothesis, t value (2.221)  $\geq$  t table (1.99) with a P values (0.027)  $\leq$  0.05, it can be interpreted that there is a significant influence of covid -19 pandemic on hotel employees. The second hypothesis, t value (7.782)  $\geq$  from t table (1.99) with a P value (0,000)  $\leq$  0.05, it can be interpreted that there is a significant influence of covid-

19 pandemic on hotel occupancy rates. The third hypothesis, t value (6.697)  $\geq$  from t table (1.99) with a P value (0.00)  $\leq$  0.05, it can be interpreted that there is a significant influence covid-19 pandemic on tax income. The fourth hypothesis, t value (6.221)  $\geq$  from t table (1.99) with a P value (0.00)  $\leq$  0.05, it can be interpreted that there is a significant influence of hotel occupancy rates on hotel employees.

Table 6. T Statistic and P Value

## Path Coefficients

| Mean, STDEV, T-Values, P-Va...              | Confidence Intervals | Confidence Intervals Bias C... | Samples               | Copy to Clipboard: | Excel Format |
|---|----------------------|--------------------------------|-----------------------|--------------------|--------------|
|   | Original Sample (O)  | Sample Mean (M)                | Standard Deviation... | T Statistics ...   | P Values     |
| Covid-19 Pandemic_ -> Hotel Employees       | 0.211                | 0.214                          | 0.095                 | 2.221              | 0.027        |
| Covid-19 Pandemic_ -> Hotel Occupancy Rates | 0.588                | 0.602                          | 0.076                 | 7.782              | 0.000        |
| Covid-19 Pandemic_ -> Tax Income            | 0.501                | 0.536                          | 0.075                 | 6.697              | 0.000        |
| Hotel Occupancy Rates -> Hotel Employees    | 0.616                | 0.622                          | 0.099                 | 6.221              | 0.000        |

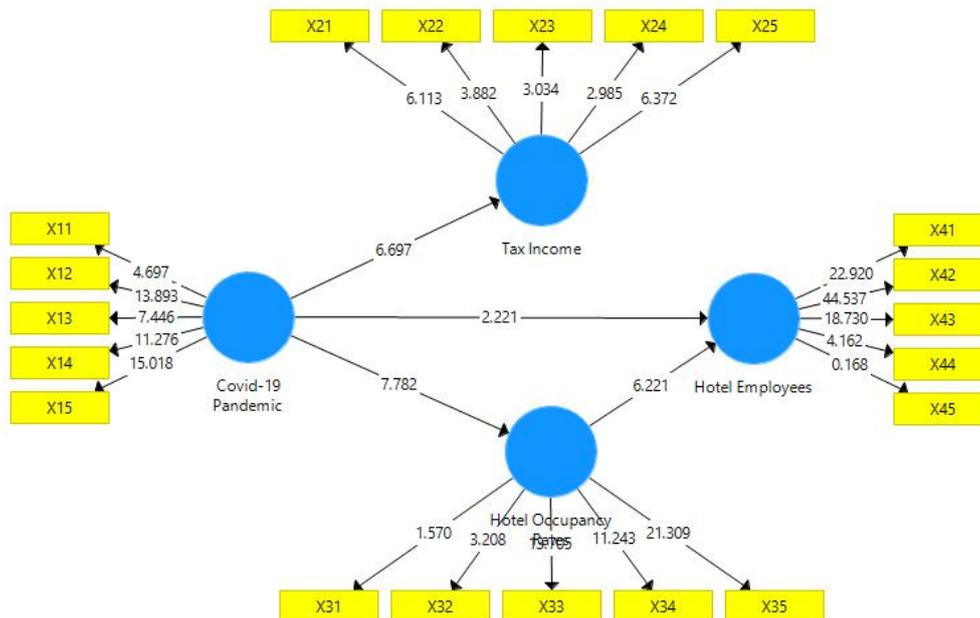


Fig. 4. T Value

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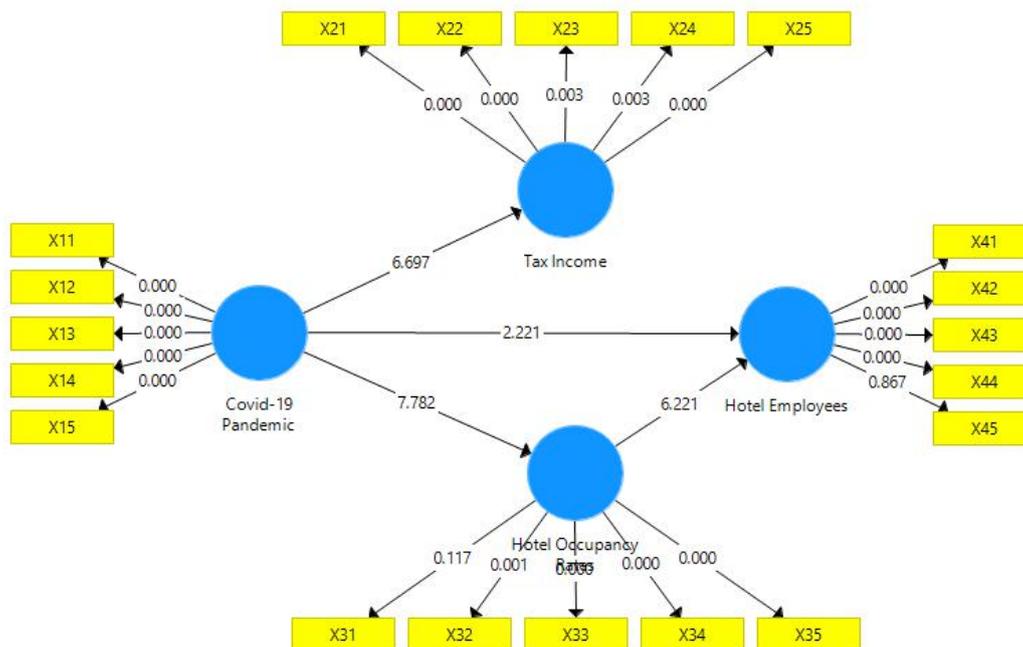


Fig. 5. P Value

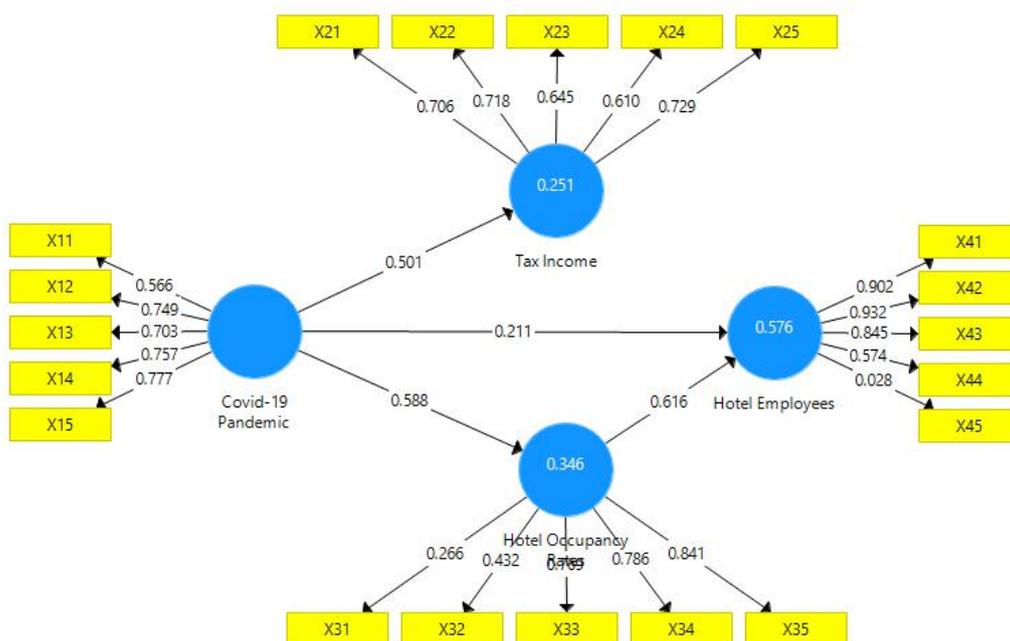


Fig. 6. R Square

Based on R square using PLS software, the results of covid-19 pandemic on hotel employees are strongly affected with an R square of 0.576 when compared to hotel occupancy rates with an R square value of 0.346 and tax income with an R square value of 0.346. Means the ability of covid-19 pandemic in explaining the hotel employees is 57,6%. Means there are 42,4% variance of the latent variable explained by other factors.

Discussion

**Covid-19 Pandemic on Hotel Employees**

The first hypothesis, t value (2.221)  $\geq$  t table (1.99) with a P values (0.027)  $\leq$  0.05, it can be interpreted that there is a significant influence of covid -19 pandemic on hotel employees. Covid-19 pandemic is very influential on the

decline in hotel workers. The more detailed health protocol about covid-19 pandemic, the more influence on hotel worker restrictions. Covid-19 indicator pandemic administrative sanctions temporary suspension of activities in the form of sealing hotel services and fines of 50,000,000 rupiah are more dominant than other indicators such as restrictions on the use of transportation modes for the movement of people and goods, restrictions on social and cultural activities, restrictions on working activities at work and closure of hotel service facilities that can create a crowd in the hotel area. Whereas the most dominant indicator of hotel workers is work from home compared to other indicators such as work from office and worker health protocols. The Covid-19 pandemic greatly affected the hotel

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employees, as evidenced by an increase in 747 cases of infection, 83 deaths and 48 recoverers in March 2020 in Jakarta to 9,525 infected, 599 deaths and 4,682 recoverers in June 2020.

This research supports previous research conducted by (International Labour Organization, 2020) with the title Covid-19 and the World of Work: Impact and Policy Responses said that the covid-19 pandemic affected the increase in global unemployment between 5.3 million and 24.7 million in 2020. This research also supports data from the Tourism and Creative Economics Office in Jakarta that hotel employees who are still working in starred hotels in 2020 amounted to 12,518 or decreased by 59.9 percent when compared to 2019 totaling 31,282.

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### Covid-19 Pandemic on Hotel Occupancy Rates

The second hypothesis,  $t$  value (7,782)  $\geq$   $t$  table (1.99) with a  $P$  value (0,000)  $\leq$  0.05, it can be interpreted that there is a significant influence covid-19 pandemic on hotel occupancy rates. Covid-19 pandemic is very influential on decreasing hotel occupancy rates. This study supports previous research conducted by (Ranasinghe et al., 2020) with the title: Tourism After Corona: Impact of Covid-19 Pandemic and Way Forward for Tourism, Hotel and MICE Industry in Sri Lanka" said that The Meetings, Incentives, Conventions and Exhibitions (MICE) industry has been strongly affected by the disruptive effects of COVID- 19 in Sri Lanka.

This covid-19 pandemic has influenced foreign tourists to Jakarta in January to April 2020 in Jakarta only amounting to 357,533 people or decreased by 63.51% when compared to January to April 2019 amounting to 980,000 people. This pandemic covid-19 also affected local tourists to Jakarta in January to April 2020, amounting to 12,833,333 people or decreased by 49.99% when compared to January to April 2019 totaling 6,416,667 people. (Central Bureau of Statistics, 2020) room Occupancy Rate of star classification hotels in Jakarta in January to April 2020 reached an average of 30% or decreased by 54.68% when compared to 2019 amounted to 66.20%.

This research also supports data from the Colliers International Indonesia conducted by (Salanto, 2020) stated that there were 25 star classification hotels in Jakarta that stopped temporarily closed, and that there were nine hotels that were converted. The 25 hotels that stop operating temporarily are 1 five-star hotels, namely Gran Melia Jakarta, there are 11 4-star hotels that have closed operations, then there are 13 3-star hotels, one of which is Santika TMII Hotel, Sofyan Hotel Cut Meutia and Putri Duyung Ancol. While there are nine hotels that are converted to Medical personnel, including 4-star hotels Grand Cempaka Hotel, Ibis Senen, Mercure Cikini and a number of other hotels.

### Covid-19 Pandemic on Tax Income

The third hypothesis,  $t$  value (6.697)  $\geq$  from  $t$  table (1.99) with a  $P$  value (0.00)  $\leq$  0.05, it can be interpreted that there is a significant influence covid-19 pandemic on tax income. The pandemic covid-19 is very influential on the decline in hotel tax revenue. This research supports data from (Regional Revenue Agency of Jakarta, 2020) prove

that hotel taxes in January to April 2020 in Jakarta amounted to 127,000,000,000 rupiah or decreased by 78.35% when compared to January to April 2019 amounted to 586,666,667,000 rupiah.

An evaluation of the hotel tax not being achieved includes the central government's policy towards limiting meeting activities or meetings outside the office, decreased hotel occupancy rates due to the growing number of new hotels, where the growth is not comparable with the addition of an increase in tourists resulting in an average decrease in hotel room prices, improvement of lodging applications that offer lodging for apartment objects that are not subject to hotel taxes.

### Hotel Occupancy Rates on Hotel Employees

The fourth hypothesis,  $t$  value (6,221)  $\geq$  from  $t$  table (1.99) with a  $P$  value (0.00)  $\leq$  0.05, it can be interpreted that there is a significant influence of hotel occupancy rates on hotel employees. The lower level of hotel occupancy during the covid-19 pandemic from March to May 2020 affected the decline in the number of workers working in star-rated hotels in Jakarta about 30 to 40 percent.

This research supports data from (Tourism and Creative Economics Office in Jakarta, 2020), (Minister of Tourism and Creative Economics of the Republic of Indonesia, 2020) dan (Central Bureau of Statistics, 2020) which said that the Room Occupancy Rate (TPK) of star-rated hotels in Jakarta in January to April 2020 reached an average of 30% or decreased by 54.68% when compared to 2019 amounted to 66.20%. This research also supports data from the Tourism and Creative Economics Office in Jakarta that hotel employees who are still working in starred hotels in 2020 amounted to 12,518 or decreased by 59.9 percent when compared to 2019 totaling 31,282. This research also supports data from the Indonesian Hotels and Restaurants Association conducted by (Sukamdani, 2020) which said tourism sector workers in the hotel sector in Indonesia, as much as 90% were laid off or unpaid leave, where the number of tourism sector workers in Indonesia reached around 13 million people.

This study also supports data from the Colliers International Indonesia conducted by (Salanto, 2020) stated that there were 25 star classification hotels in Jakarta that stopped temporarily closed, and that there were nine hotels that were converted. The 25 hotels that stop operating temporarily are 1 five-star hotels, namely Gran Melia Jakarta, there are 11 4-star hotels that have closed operations, then there are 13 3-star hotels, one of which is Santika TMII Hotel, Sofyan Hotel Cut Meutia and Putri Duyung Ancol. While there are nine hotels that are converted to Medical personnel, including 4-star hotels Grand Cempaka Hotel, Ibis Senen, Mercure Cikini and a number of other hotels.

### CONCLUSION

There is a significant influence of covid-19 pandemic on hotel employees. Covid-19 pandemic is very influential on the decline on hotel workers. More detailed health protocol about covid-19 pandemic, it is very influential on the decline in workers working in hotels. Covid-19 indicator pandemic administrative sanctions temporary suspension of activities in the form of sealing hotel services and fines of 50,000,000 rupiah are more dominant than other indicators such as restrictions on the use of modes of transportation for the movement of people and goods, restrictions on social and cultural activities, restrictions on working activities at work and

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closure of hotel service facilities that can create a crowd in the hotel area;

There is a significant influence of covid-19 pandemic on hotel occupancy rates. More detailed health protocol about covid-19 pandemic, it is very influential on the decline in foreign and domestic tourists staying at star hotels in Jakarta. This pandemic covid-19 is very influential on foreign tourists to Jakarta in January to April 2020 in Jakarta only amounting to 357,533 people or decreased by 63.51 percent when compared to January to April 2019 amounting to 980,000 people. This pandemic covid-19 also affected domestic tourists in Jakarta since January until April 2020, amounting to 12,833,333 people or decreased by 49.99 percent when compared to January to April 2019 amounting to 6,416,667 people. Room occupancy rates of star-rated hotels in Jakarta in January to April 2020 reached an average of 40.6 percent or decreased by 38.67 percent when compared to 2019 amounting to 66.20 percent;

There is a significant influence covid-19 pandemic on tax income. The covid-19 pandemic is very influential on the decline in hotel tax revenue. Hotel taxes in January to April 2020 in Jakarta amounted to 127,000,000,000 rupiah or decreased by 78.35% when compared to January to April 2019 amounted to 586,666,667,000 rupiah. An evaluation of the hotel tax not being achieved includes: the central government's policy towards limiting meeting activities or meetings outside the office; decrease in hotel occupancy rates due to the growing number of new hotels and where the growth is not comparable with the addition of an increase in tourists resulting in an average decline in hotel room prices;

There is a significant influence on hotel occupancy rates on hotel employees. The lower hotel occupancy rate during the covid-19 pandemic from March to May 2020 affected the decreasing number of hotel employees that working in star-rated hotels in Jakarta. Room occupancy rates for star-rated hotels in Jakarta on January to April 2020 reached an average of 40,6 percent or or decreased by 38.67 percent when compared to 2019 amounting to 66.20 percent. Hotel employees who are still working in starred hotels in 2020 amounted to 12,518 or decreased by 59.9 percent when compared to 2019 totaling 31,282

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