

## Wage and Sales Correlation in Hotels

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### Abstract

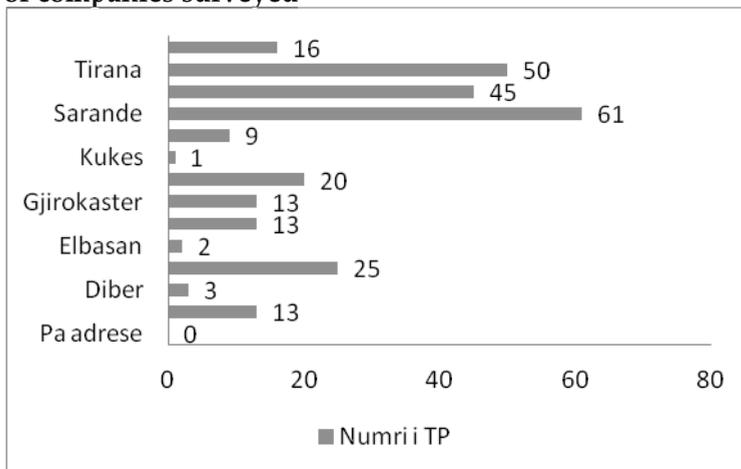
Following further studies on the impact of tax indicators in relation to each other, in this publication is taken into account the behavior of the salary level versus sales during 2015-2017 of the 303 taxpayers' case of this study. The primary goal remains the further fulfillment of personal knowledge in this sector, but also the possibility of a new thematic source to further research by other researchers in order to promote critical or growth literacy in this field, which more than any other topic needs to be improved in continuity. Primarily, the search for rules that show the risk to taxpayers in relation to their overpayment on fiscal obligations. Further the orientation of the connected operators to organize a better working plan, towards findings and preventing tax evasion and debt management.

**Keywords:** Tax, compliance, revenue, sales, risk.

### Introduction

In this study were analyzed the numerical data on 303 taxpayers of the hotel and accommodation sector. The data that are owned by the same taxpayer are subject to different studies by dealing with different rules and different purposes.

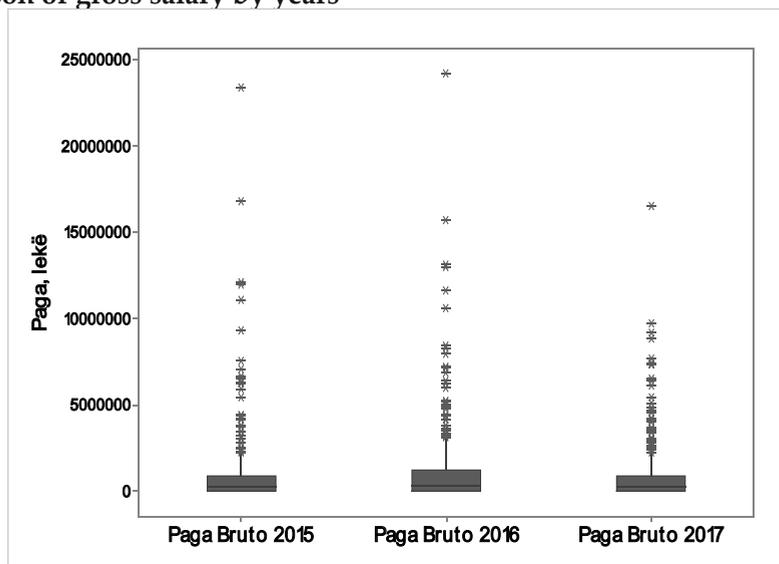
#### The region of companies surveyed



**Figure 1 Number of taxpayer by region**

Currently, the study of the correlation of gross salaries declared with sales aims at analyzing the correlation coefficient and its level of importance. This level, if it provides a high performance result, is a necessity of creating a rule for further analysis of the level of risk. Having the risk level, orientation to the Taxpayer may be intuitive as a result of the study and well oriented. Just to focus on where the probability of the findings will be as high as possible, minimizing the cost of their administration.

### Comparison of gross salary by years



**Figure 2 Comparison of gross salary by years**

Through the ANOVA Table, the average of continuous variables was compared where there was found a non-high level of change in declared gross wages in the years 2015 -2017 (ANOVA  $p = 0.3$ )

#### Average wage size

Factor	N	Mean	StDev	95% CI
Gross wage 2015	303	1.043.636	2.373.043	(787.503, 1.299.769)
Gross wage 2016	303	1.244.153	2.533.333	(988.020, 1.500.285)
Gross wage 2017	303	980.446	1.852.898	(724.313, 1.236.579)

**Table 1**

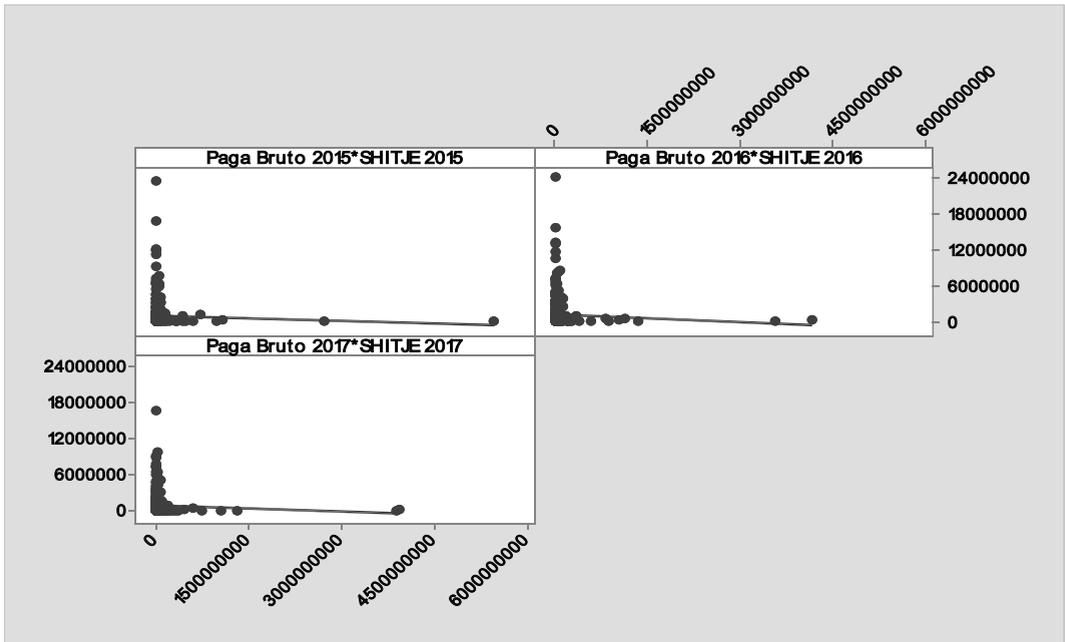
Avarage sales level

Factor	N	Mean	St. Dev	95% CI
Sales 2015	303	61.632.271	366.172.654	(22.241.322, 101.023.220)
Sales 2016	303	67.992.768	343.674.581	(28.601.819, 107.383.717)
Sales 2017	303	60.279.795	337.623.227	(20.888.846, 99.670.744)

**Table 2**

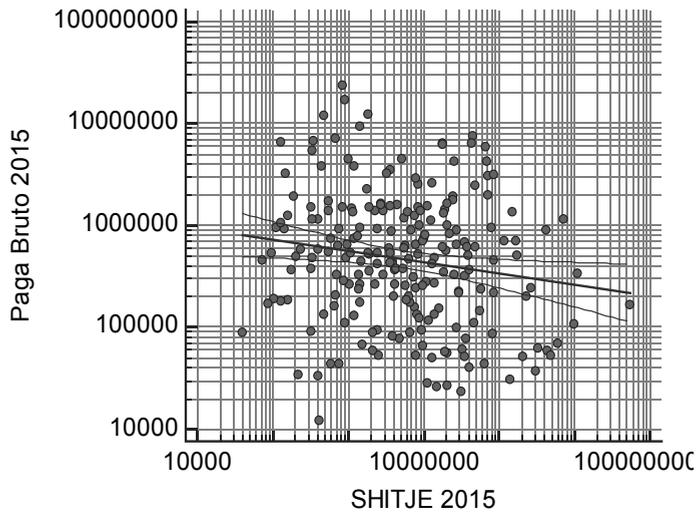
Through the ANOVA Table, the average of continuous variables was compared where there was found a non-high level of change in declared sales in the years 2015 -2017 (ANOVA  $p = 0.3$ )

From the assessment of the correlation of declared gross wages and sales over the years, it was found that there was no high-level link between them. We can even say that these two variables do not correlate with each other.

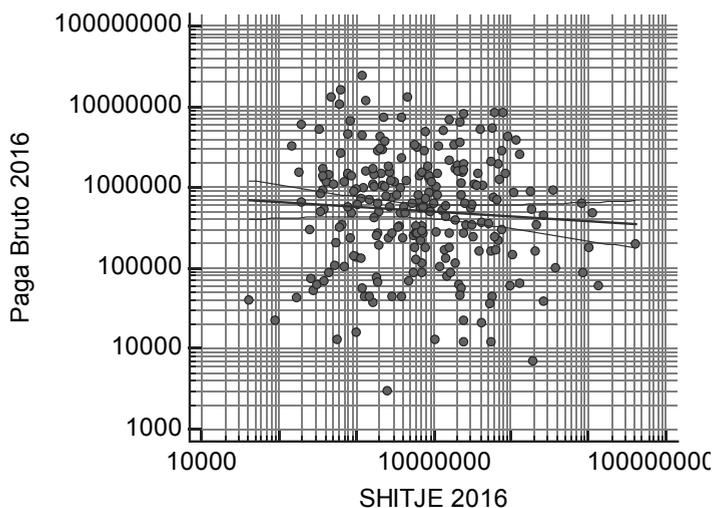


**Figure 3 Correlation Panel of Wages and Sales in 2015-2017**

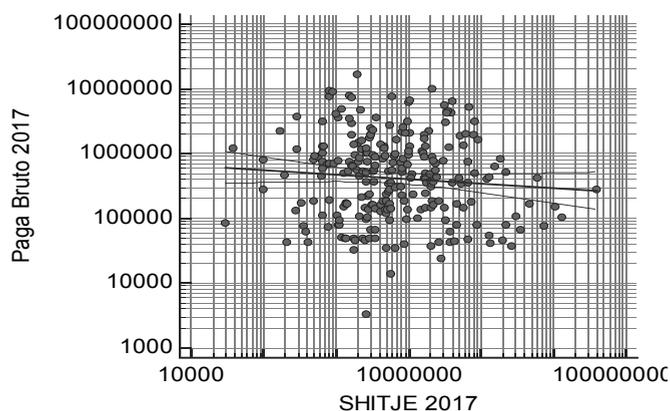
In the following images we can see even more clearly abnormal distribution of variables in years.



**Figure 4 Correlate gross salary 2015 with sales 2015 (logarithmic rate)**

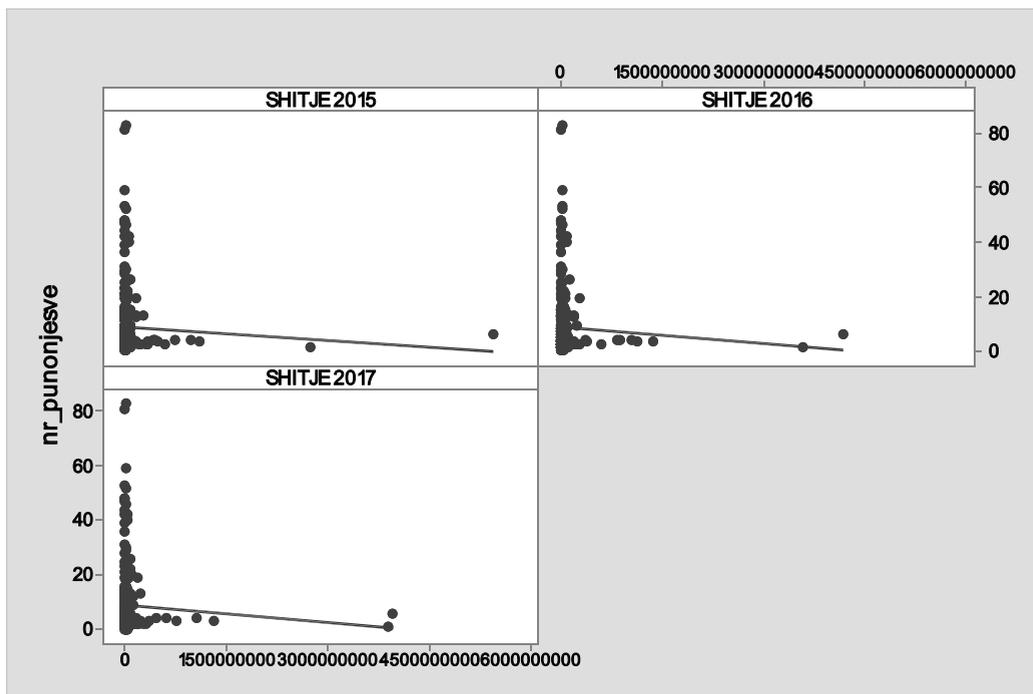


**Figure 5 Correlate gross salary 2016 with sales 2016 (logarithmic rate)**



**Figure 6 Correlate gross salary 2017 with sales 2017 (logarithmic rate)**

During 2017, with the increase in sales, gross salaries decreased, but it is not significant ( $p > 0.05$ ). In these cases it is assumed that the taxpayer has chosen to contract maintenance or cleaning services and others to third parties by reducing staffing, which is noted by increased purchases in order to reduce the cost of service (but it can also occur without lowering costs, simply in order to get a better and more qualified service). In these cases, so-called agreements are created, which also enjoy time-limits for payments other than billing and service delivery, and for which the parties become more accountable not to lose their rights in one litigation or conflict. So this situation could have the effect of reducing informality in terms of undeclared employee, better management of administration with less human resources circulating in hotel facilities and others. We can say that if this hypothesis was at a high significance level, we could consider a significant improvement of the sector in both fiscal and managerial direction.



**Figure 7 Correlation of sales and numbers of employees**

The same situation is reflected in the number of employees, which reinforces the view that this impact does not affect the reduction or increase of salaries but precisely the number of employees and the effect on the level of declared wages. So in these two graphs, indirectly, there is a link between wage and number of employees.

### Conclusions

In addition to the fact that this study is valid for the continuity of the search for this field for the author, the results that emerge from this simple statistical analysis are as follows:

1. There is no positive indicator in contributing to the management of taxation by the sector itself. So their cost analysis does not show improvement parameters both in the performance of human resources and in sales.
2. Changes from year to year do not show an upward or downward trend in the relationship of two variables that would normally have to be dependent.
3. The increase in wages is accompanied by the increase in the number of employees, which means that we do not have a trend in the increase in the wage level per individuals but increase the number of employees without affecting the average salary of the sector.
4. Correlation of declared wages, number of employees and sales may create a risk measurement rule to identify the taxpayer with the risk according to the level of the coefficient of risk and / or the high risk floor level.

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