**CHAPTER II**

**THEORETICAL FOUNDATION**

**2.1 Definition of English**

Today English language is international language, that not only used to connecting with others countries, but it also used to improve and develop science because science books and experts are still imported from abroad. In Indonesia, to mastering English language not only at school, but also outside of school or courses place which development rapidly. Following the informal education, it can help those who are having trouble mastering English in school. Many English books are sold in the bookstores. It is provide that the community need to mastering English language.

The historical development of the English language are divided into three periods:

1. Old English

It was begun from the year of 800 until the time of the French Normans conquered England in 1066. Ancient English language has similarities with German language modern, therefore people who learned the old English was same as the Indonesian people that studying of the English language.

1. Middle English

It was in the middle ages, begun since the year of 1066 until around the year of 1500. English language in the middle ages has many used French vocabularies.

1. Modern English

around the London city that has special dialect. It was begun in the year of 1500 until these days. At the end of 15 century, modern English used around the London city that has special dialect.

English language is ​​including of Anglo-Frisian language that from Germany languages, and also a subfamily of ​​Indo-European language. English is almost close to Frisian language, a bit wider than Netherlandic languages ​​(Dutch -Flemish) and Germany dialects low levels (Plattdeutsch), as well as away from the Germany modern language high level. English is considered to have one of the most difficult spelling systems in the world. The description of writing the English language is not clear as in writing letters for two reasons.

First, the pronunciation of the words have changed approach slightly expanded from its sound, for example, the letter of *k* in “knife” and *gh* in “right” was anciently pronounced in intermediate period of English language.

Second, some spelling rules that have certainly taken from some foreign source has been perpetuated, for example, during the 16th century, the pronunciation of *b* in doubt (formerly spelled *doute)* on *the authority dubitare* word phrase, from another *latin* source of the word.

The most prominent examples of discrepancy between the spelling and pronunciation are six different pronunciations of *ough,* as in bough, cough, thorough, thought, through, and rough; to spelling it is inevitable from the moment when *gh* representing a hissing consonant to pronounced in these words. The other significant discrepancies are fourteen different spellings the sound of *sh*, as in anxious, fission, fuchsia, and ocean.

**2.1.1 The Rules of English Pneumatic**

In theory, spelling pneumatic, the elements of sound is the simplest used to distinguish one word from another word that would be the result in sound from the characteristics of the language. For example, in English, *at* contains two phonemes, three phonemes of *mat* , and four phonemes of *mast*.

Unfortunately it is very rare, the spelling of English words does not adjust the number of phonemes that compose it. *Enough* word, for example, which has four phonemes (enuf), is pronounced with six letters, as *breath*, which also has four phonemes (breθ) and six letters.

The main vowel phonemes in English those represented by the letters that tilted following: b*i*t, b*ea*t, b*e*t, b*a*te, b*a*t, b*u*t, b*o*tany, b*ou*ght, b*oa*t, b*oo*t, b*oo*k, and b*u*rr. These phonemes are distinguished from one another by the position of articulation (pronunciation) in the mouth.

Four vowels, or called by complex nuclei (most complex base) of English are diphthongs formed by gliding from a lower position articulation to a higher position.

The Diphthongs are the *i* of b*i*te (a letter of *o* in botany to *ea* in beat), *ou* in the bout (from *o* in botany to *oo* in boot), oy in boy (from ou on a bought to ea on the beat), and u in butte (from *ea* in beat to *oo* in boot). The starting point and the ending is definitely from variations letter in English pronunciation.

**2.1.2 The Relations of Tone and Voice Pressure in English**

Another way to pneumatic distinction in English, part of the vowel pronunciation and consonants which different are *stress, pitch*, and *the juncture* (pressure, pitch and sound relationship). The pressure is the difference in sound that produced by pronunciation of a syllable with the other stronger syllable , for example, the different between *rec 'ord* (noun) and *re’ cord'* (verb). The pitch for example, the difference between the pronunciation of *John* and *John?*

The relationship of sound or the lack relationship of sound from words caused some differences in the sound as which was created with the pronunciation of *blackbird* (one word) and *black bird* (two words). English uses four levels of pressure and four types of relationships sound to distinguish words and phrases.

**2.1.3 The Changed of Voice Inflections in English**

English is a language that does not inflect relative. Nouns have separate endings only in the case of possession and plural numbers. The verb has a strong conjugation that provides in the older words with internal vowel change, for example, *sing, sang, sung*, and also has a weak conjugation with additional sound of tooth indicates the past tense, as in the *play*, *played* which is the most striking.

There are only 66 strong type verbs used; the verb- new verb always follows the pattern of weak. A third person has a suffix -s, as in does. The structure of English verbs so simple, as compared with the words of the same work in the same language, and include only a few other suffixes, such as -*ing* or -*en*; but the structure of the verb put a lot of words such as *have, can, may, or must.*

The adjectives mono-syllabis and some disyllabic inflected to comparison, as *larger* or *happiest*; Another adjective express the difference with the incorporation is *more* and *most.* Pronoun, is part of the English word most inflected, have shapes that objectively, like *me* or *her*, and the nominal forms (*I, he, we*) and possessive (*my, his, hers, our*).

**2.1.4 The Parts of Word in English Language**

Although many experts grammar clung to the Greco-Latin tradition in dividing words into eight parts of words, many attempts have been made to reclassify English words on another one based. A Linguists of American, Charles Carpenter Fries, in his work *The Structure of English (1952)*, divides the most words into the four forms of classes , generally adjust to the noun , verb , adjective, and adverb in the standard classification.

Charles said another 154 classifies as an additional word, or words that connect the main words of a sentence and show their relationship to others. In the classification of these standards, a lot of extra words is related to pronouns , prepositions and conjunctions; the other is connected with adverbs ,adjectives, or verbs.

**2.1.5 Definition American English or American English Accent**

An important development of English from the outside of United Kingdom was occur in the period of colonization of North America. American English accent permeate possibility used in Canada, even though some Canadians maintain some parts of pronunciation, spelling and vocabulary style of United Kingdom. The most striking difference American English on British English is the pronunciation and vocabulary.

There are subtle differences in spelling, pitch, and pressure. American English is written also have a tendency more assertive or in terms of grammar and syntax, but in the same time look more tolerant using of neologisms (neologism).

Although there are these differences, and regardless of the relationship word, it’s very difficult to distinguish the thru writing from United Kingdom, United States / Canada, Australia, and New Zealand or North Africa.

**2.1.6 The Basic English and International English**

A simple form of English which consists of 850 key words developed in the late 1920s by a British psychologist Charles Kay Ogden and published by an English teacher I.A Richards. Known as Basic English , this language is used in general to teach English to people who do not use English and promoted as an international language.

The complexity spelling and grammar of English language is a major barrier to adoption lawyer-Basic English as a second language. The fundamental principle of Basic English is any idea, no matter how complex, should be reduced to parts of simple ideas and expressed clearly by the use of daily words life limited.

There are 850 primary vocabularies compiled over 600 nouns (representing things and subject), 150 adjectives (regarding quality and functionality) and 100 common words that are operational, verb commonly used and prepositions (preposition / coupling) almost all of these words are common words used in English-speaking countries; more than 60 percent is a syllable words.

Treasury stands were created separately by removing many synonyms and by adding the use of 18 basic verbs, such as *make, get, do, have, and be*. The verb is generally combined with some prepositions, such as*; up, among, under, in and forward*. For example, a learner basic English would use the expression "*go up*" instead of "*ascend*".

**2.1.7 Pidgin English Language**

English is also influenced many languages ​​of daily life appear among people who do not speak English. Pidgin English language (the language of daily language), used in the islands of Melanesia, Papua New Guinea, Australia, the Philippines, Hawaii, and along the coast of the Pacific Ocean, is growing as the development of communication between the people of China and the merchants who speak English.

The Chinese society adopted many words from the English language, creating meanings conversations using simple grammar equipment and t non-English language, they just absorb the words that needed it. *Beche-de-Mer,* a market language used in Nort-hern and western islands of the Pacific, which structured almost of the English language, although this language is put some words from language of the Polynesians.

Chinese jargon is used as a lingua-franca (lingua franca / association / intermediary) by the natives of America, France, and England on the Pacific coast of North America, this language includes words from English, French and Native American languages. The structure of the grammar based on Chinook language. The use of pidgin English language growth in Africa, especially in Cameroon, Sierra Leone and East Africa.

**2.1.8 The 5 Benefits of Mastering How to Speak English Fluently**

1. Global Entry

Learning English allows people to apply for guide positions all across the globe as it is the main medium of communication at major tourist sites. As people visit exotic locations all over the globe, learning this universal language is necessary for giving proper guidance. Native and international opportunities open their doors once people have a strong command over the language.

2. Employment Chances

Fluent English communication skills tend to increase people employability. They will get more interview calls once the prospective employers come to know about their language command. They can utilize their strong grasp over the language to apply for additional vacant positions.

3. Good pay

People can negotiate an excellent pay package by showcasing their English skills. They have better chances of increasing their salary as compared to non-English speakers. In addition to language fluency, they also need strong confidence and negotiation skills. They can practice their conversational skills with the help of a friend or an online English tutor.

4. Manage Tourists Well

Learning English can give people excellent tourist management skills. Tourists need a common interpreting language due to their language mix. English justifies its title as the global language by helping people communicate effectively in spite of language differences. With excellent people management skills, they can gain valuable experience, which will help them with career advancement.

5. Self Confidence

If people have a strong command in any language, they confidence increases. Tourists prefer confident English speaking tour guides. Their personality is the first impression that a tourist gets when he lands in a foreign country. As they are unaware of the local culture, language and geography, a confident tour guide can help them navigate calmly, thus enabling them to enjoy their vacation to the hilt.

# 2.2 Definition of Terminology

Terminology is the study of terms and their use. *Term****s*** are words and compound words or multi-word expressions that in specific contexts are given specific meanings—these may deviate from the meanings the same words have in other contexts and in everyday language.

Terminology is a discipline that studies, among other things, the development of such terms and their interrelationships within a specialized domain. Terminology differs from lexicography, as it involves the study of concepts, conceptual systems and their labels (*terms*), whereas lexicography studies words and their meanings.

Terminology is a discipline that systematically studies the "labeling or designating of concepts" particular to one or more subject fields or domains of human activity. It does this through the research and analysis of terms in context for the purpose of documenting and promoting consistent usage. Terminology can be limited to one or more languages (for example, "multilingual terminology" and "bilingual terminology"), or may have an inter-discipline focus on the use of terms in different fields.

The discipline of terminology consists primarily of the following aspects:

* Analyzing the concepts and concept structures used in a field or domain of activity
* Identifying the terms assigned to the concepts

In the case of bilingual or multilingual terminology, establishing correspondences between terms in the various languages

* Compiling the terminology, on paper or in databases
* Managing terminology databases
* Creating new terms, as required

**2.2.1 Types of Terminology**

A distinction is made between two types of terminology work:

1. Ad hoc work on terminology, which deals with a single term or a limited number of terms.
2. Systematic collection of terminology, which deals with all the terms in a specific subject field or domain of activity, often by creating a structured ontology of the terms within that domain and their interrelationships.

Ad hoc terminology is prevalent in the translation profession, where a translation for a specific term (or group of terms) is required quickly to solve a particular translation problem.

**2.2.2 Terminology as a discipline**

A *terminologist* intends to hone categorical organization by improving the accuracy and content of its terminology. Technical industries and standardization institutes compile their own glossaries. This provides the consistency needed in the various areas—fields and branches, movements and specialties—to work with core terminology to then offer material for the discipline's traditional and doctrinal literature.

Terminology is also then key in boundary-crossing problems, such as in language translation and social epistemology. Terminology helps to build bridges and to extend one area into another. Translators research the terminology of the languages they translate.

Terminology is taught alongside translation in universities and translation schools. Large translation departments and translation bureaus have a *Terminology* section.

**2.2.3 Terminological Theories**

Terminological theories include general theory of terminology as follows;

1. Socio-terminology,
2. Communicative Theory of Terminology,
3. Socio-Cognitive terminology,
4. and Frame-Based Terminology

## Actually, when we pronounce a word with a particular language, the word is definitely less influenced by the local culture. Therefore, there is a different vocabulary for the same object. Thus, it can cause misunderstandings in understanding the object in question. Many people have had then categorize terminology or certain terms that can be more easily understood. Usually these terms are written into a book or a dictionary are then printed so that it can be read by many people.

## People who diligently learn the terminology would be an expert in that field. Experts in the field have called the terminologist. Actually carried out by the experts is the explanation for a term of either words or other matters relating to human life. However, understanding the terminology according to experts is an explanation of the terms, words, concepts, and certain things that can provide insight for humans. Based on this, it may actually be possible to vary the meaning of a term, word, or concept relies on the explanation given by an expert.

## However, there are terms that have been standard. For example, the term in world economics and medicine. The terms in these fields will necessarily have the same meaning throughout the world. It aims to provide clearly and as a standardization on a particular branch of science. However, there is a general term that means different things in one area to another. For example, thanks. *Thank you* as well can mean refusing to receive gifts depending on the context of its use.

## 2.2.4 Glossary of Tourism Terms

## Tourism is a social, cultural and economic phenomenon which entails the movement of people to countries or places outside their usual environment for personal or business/professional purposes.

## These people are called visitors (which may be either tourists or excursionists; residents or nonresidents) and tourism has to do with their activities, some of which involve tourism expenditure.

## Table 2.2.4 English Tourism Terminology

|  |  |  |
| --- | --- | --- |
| English Tourism Terminology | English Translation | Indonesian Translation |
| Activity/activities | In tourism statistics, the term activities represent the actions and behaviors of people in preparation for and during a trip in their capacity as consumers (IRTS 2008, 1.2). | Aktivitas jangka pendek merupakan tindakan dan perilaku orang-orang dalam persiapan dan selama perjalanan dalam kapasitas mereka sebagai konsumen. |
| Activity (principal) | The principal activity of a producer unit is the activity whose value added exceeds that of any other activity carried out within the same unit (SNA 2008, 5.8) | Aktivitas utama dari unit produser adalah kegiatan sebagai nilai tambah melebihi dari setiap kegiatan lainnya yang dilakukan dalam unit yang sama. |
| Activity (productive) | The (productive) activity carried out by a statistical unit is the type of production in which it engages. It has to be understood as a process, i.e. the combination of actions that result in a certain set of products. The classification of productive activities is determined by their  principal output. | Kegiatan yang dilakukan oleh unit statistik adalah jenis produksi di mana ia terlibat. Ini harus dipahami sebagai suatu proses, yaitu kombinasi dari tindakan yang mengakibatkan satu set tertentu dari produk. Klasifikasi kegiatan produktif ditentukan oleh mereka. |
| Administrative data | Administrative data is the set of units and data derived from an administrative source. This is a data holding information collected and maintained for the purpose of implementing one or more administrative regulations. | Data administrasi adalah himpunan unit dan data yang berasal dari sumber administrasi. Ini adalah data informasi memegang dikumpulkan dan dipelihara untuk tujuan menerapkan satu atau lebih peraturan administrasi. |
| Aggregated data | The result of transforming unit level data into quantitative measures for a set of characteristics of a population | Hasil transformasi data tingkat unit dalam ukuran kuantitatif untuk satu set karakteristik populasi |
| Aggregation | A process that transforms micro data into aggregate-level information by using an  aggregation function such as count, sum average, standard deviation, etc | Sebuah proses yang mengubah data mikro menjadi informasi agregat tingkat dengan menggunakanfungsi agregasi seperti count, jumlah rata-rata, standar deviasi, dll |
| Analytical unit | Entity created by statisticians, by splitting or combining observation units with the help of estimations and imputations. | Entitas yang diciptakan oleh ahli statistik, dengan memisahkan atau menggabungkan unit observasi dengan bantuan estimasi dan imputations. |
| Balance of payments | The balance of payments is a statistical statement that summarizes transactions between residents and non-residents during a period. It consists of the goods and services account, the primary income account, the secondary income account, the capital account, and the financial account (BPM6, 2.12) | Neraca pembayaran adalah pernyataan statistik yang merangkum transaksi antara penduduk dan bukan penduduk selama periode. Ini terdiri dari rekening barang dan jasa, akun utama pendapatan, neraca pendapatan sekunder, neraca modal, dan finansial |
| Business and professional purpose (of a tourism trip | The business and professional purpose of a tourism trip includes the activities of the self-employed and employees, as long as they do not correspond to an implicit or explicit employer-employee relationship with a resident producer in the country or place visited, those of investors, businessmen, etc. ( IRTS 2008, 3.17.2). | Bisnis dan profesional tujuan perjalanan pariwisata meliputi kegiatan karyawan wiraswasta dan, selama mereka tidak sesuai dengan hubungan majikan-karyawan implisit atau eksplisit dengan produser penduduk di negara atau tempat yang dikunjungi, orang-orang dari investor , pengusaha, dll |
| Central Product Classification | The Central Product Classification (CPC) constitutes a complete product classification covering goods and services. It is intended to serve as an international standard for assembling and tabulating all kinds of data requiring product detail, including industrial production, national accounts, service industries, domestic and foreign commodity trade, international trade in services, balance of payments, consumption and price statistics. Other basic aims are to provide a framework for international comparison and promote harmonization of various types of statistics  dealing with goods and services. | Produk Klasifikasi Central (BPK) merupakan klasifikasi produk yang lengkap meliputi barang dan jasa. Hal ini dimaksudkan untuk melayani sebagai standar internasional untuk perakitan dan tabulasi semua jenis data yang membutuhkan detil produk, termasuk produksi industri, neraca nasional, industri jasa, domestik dan perdagangan komoditas asing, perdagangan internasional di bidang jasa, neraca pembayaran, konsumsi dan statistik harga . Tujuan dasar lainnya adalah untuk menyediakan kerangka kerja untuk perbandingan internasional dan mempromosikan harmonisasi berbagai jenis statistikberurusan dengan barang dan jasa |
| Country-specific tourism characteristic products and activities | (IRTS 2008, 5.16). To be determined by each country by  applying the criteria of IRTS 2008, 5.10 in their own context; for these products, the activities  producing them will be considered as tourism characteristic, and the industries in which the principal  activity is tourism-characteristic will be called tourism industries | dalam konteks mereka sendiri; untuk produk ini, aktivitas memproduksi mereka akan dianggap sebagai ciri khas pariwisata, dan industri di mana kepala sekolah aktivitas pariwisata-ciri akan disebut industri pariwisata. |
| Destination (main destination of a trip) | The main destination of a tourism trip is defined as the place  visited that is central to the decision to take the trip. See also purpose of a tourism trip (IRTS  2008, 2.31). | Tujuan utama perjalanan pariwisata didefinisikan sebagai tempat mengunjungi yang merupakan pusat keputusan untuk mengambil perjalanan. Lihat juga tujuan perjalanan pariwisata |
| Domestic tourism | Domestic tourism comprises the activities of a resident visitor within the country of  reference, either as part of a domestic tourism trip or part of an outbound tourism trip (IRTS 2008,  2.39). | Pariwisata domestik terdiri dari kegiatan pengunjung warga dalam Negara referensi, baik sebagai bagian dari perjalanan wisata domestik atau bagian dari perjalanan wisata outbound |
| Domestic tourism consumption | Domestic tourism consumption is the tourism consumption of a  resident visitor within the economy of reference (TSA:RMF 2008, figure 2.1) | Konsumsi pariwisata domestik adalah konsumsi pariwisata dariPengunjung penduduk dalam perekonomian acuan |
| Domestic tourism expenditure | Domestic tourism expenditure is the tourism expenditure of a resident  visitor within the economy of reference, (IRTS 2008, 4.15(a)). | Pengeluaran pariwisata domestik adalah pengeluaran pariwisata pendudukpengunjung dalam ekonomi acuan |
| Domestic tourism trip | Domestic tourism expenditure is the tourism expenditure of a resident  visitor within the economy of reference, (IRTS 2008, 4.15(a)). | Pengeluaran pariwisata domestik adalah pengeluaran pariwisata pendudukpengunjung dalam perekonomian |
| Domestic visitor | As a visitor travels within his/her country of residence, he/she is a domestic visitor  and his/her activities are part of domestic tourism. | Sebagai pengunjung perjalanan dalam / negaranya tinggal, ia / dia adalah pengunjung domestikdan / kegiatan nya adalah bagian dari pariwisata domestik |
| Economic analysis | Tourism generates directly and indirectly an increase in economic activity in the  places visited (and beyond), mainly due to demand for goods and services that need to b e  produced and provided. In the economic analysis of tourism, one may distinguish between tourism’s ‘economic contribution’ which refers to the direct effect of tourism and is measurable by  means of the TSA, and tourism’s ‘economic impact’ which is a much broader concept  encapsulating the direct, indirect and induced effects of tourism and which must be estimated by applying models. Economic impact studies aim to quantify economic benefits, that is, the net increase in the wealth of residents resulting from tourism, measured in monetary terms, over and above the levels that would prevail in its absence. | Pariwisata menghasilkan langsung dan tidak langsung peningkatan kegiatan ekonomi di tempat yang dikunjungi (dan seterusnya), terutama karena permintaan untuk barang dan jasa yang perlu diproduksi dan tersedia. Dalam analisis ekonomi pariwisata, salah satu mungkin membedakan antara pariwisata ini 'kontribusi ekonomi' yang mengacu pada efek langsung dari pariwisata dan terukur oleh TSA, dan pariwisata ini 'dampak ekonomi' yang merupakan konsep yang jauh lebih luas efek langsung, tidak langsung dan diinduksi pariwisata dan yang harus diperkirakan dengan menerapkan model. studi dampak ekonomi bertujuan untuk mengukur manfaat ekonomi, yaitu, kenaikan bersih kekayaan warga dihasilkan dari pariwisata, diukur dalam satuan moneter, atas dan di atas tingkat yang akan menang dalam ketiadaan. |
| Employment in tourism industries | Employment in tourism industries may be measured as a count ofthe persons employed in tourism industries in any of their jobs, as a count of the persons employed in tourism industries in their main job, or as a count of the jobs in tourism industries. (IRTS 2008, 7.9). | Pekerjaan di industri pariwisata dapat diukur sebagai jumlah tersebut yang orang yang dipekerjakan dalam industri pariwisata dalam pekerjaan mereka, sebagai hitungan orang yang dipekerjakan di industri pariwisata dalam pekerjaan utama mereka, atau sebagai hitungan pekerjaan di industri pariwisata |
| Forms of tourism | There are three basic forms of tourism: domestic tourism, inbound tourism, and  outbound tourism. These can be combined in various ways to derive the following additional  forms of tourism: internal tourism, national tourism and international tourism. | Ada tiga bentuk dasar dari pariwisata: pariwisata domestik, inbound, danpariwisata outbound. Ini dapat dikombinasikan dalam berbagai cara untuk memperoleh tambahan berikutbentuk pariwisata: pariwisata internal pariwisata nasional dan pariwisata internasional. |
| Inbound tourism | Inbound tourism comprises the activities of a non-resident visitor within the country of reference on an inbound tourism trip (IRTS 2008, 2.39). | Pariwisata Inbound terdiri dari kegiatan pengunjung non-penduduk di negara acuan pada perjalanan inbound |
| Inbound tourism consumption | Inbound tourism consumption is the tourism consumption of a nonresident visitor within the economy of reference (TSA:RMF 2008, figure 2.1). | Konsumsi pariwisata inbound adalah konsumsi pariwisata pengunjung bukan penduduk dalam ekonomi acuan |
| Inbound tourism expenditure | Inbound tourism expenditure is the tourism expenditure of a nonresident visitor within the economy of reference (IRTS 2008, 4.15(b)) | Pengeluaran pariwisata inbound adalah pengeluaran pariwisata pengunjung bukan penduduk dalam ekonomi acuan |
| Internal tourism | Internal tourism comprises domestic tourism and inbound tourism, that is to say, the activities of resident and non-resident visitors within the country of reference as part of domestic or international tourism trips | Pariwisata internal yang terdiri dari pariwisata domestik dan inbound, yang mengatakan, kegiatan penduduk dan non-penduduk pengunjung di negara acuan sebagai bagian dari perjalanan wisata domestik maupun internasional |
| International tourism | International tourism comprises inbound tourism and outbound tourism, that is to say, the activities of resident visitors outside the country of reference, either as part of domestic or outbound tourism trips and the activities of non-resident visitors within the country of reference on inbound tourism trips (IRTS 2008, 2.40(c)) | Pariwisata internasional terdiri pariwisata inbound dan wisata outbound, yang mengatakan, aktivitas pengunjung penduduk luar negeri dari referensi, baik sebagai bagian dari perjalanan pariwisata domestik atau outbound dan kegiatan pengunjung non-penduduk di negara acuan pada pariwisata masuk perjalanan |
| MICE | See meetings industry | Pertemuan/rapat industri |
| National tourism | National tourism comprises domestic tourism and outbound tourism, that is to say, the activities of resident visitors within and outside the country of reference, either as part of domestic or outbound tourism trips (IRTS 2008, 2.40(b)). | Pariwisata nasional terdiri pariwisata domestik dan wisata outbound, yang mengatakan, aktivitas pengunjung penduduk di dalam dan di luar negeri referensi, baik sebagai bagian dari perjalanan pariwisata domestik atau keluar |
| National tourism expenditure | National tourism expenditure comprises all tourism expenditure of resident visitors within and outside the economy of reference. It is the sum of domestic tourism expenditure and outbound tourism expenditure (IRTS 2008, 4.20(b)). | Pengeluaran pariwisata nasional terdiri dari semua pengeluaran pariwisata pengunjung penduduk di dalam dan di luar ekonomi acuan. Ini adalah jumlah pengeluaran pariwisata domestik dan pengeluaran wisata outbound |
| Outbound tourism | Outbound tourism comprises the activities of a resident visitor outside the country of reference, either as part of an outbound tourism trip or as part of a domestic tourism trip (IRTS2008, 2.39(c)). | Wisata outbound terdiri dari kegiatan dari pengunjung penduduk luar negeri dari referensi, baik sebagai bagian dari perjalanan wisata outbound atau sebagai bagian dari perjalanan pariwisata domestik |
| Purpose of a tourism trip (main) | The main purpose of a tourism trip is defined as the purpose in the absence of which the trip would not have taken place (IRTS 2008, 3.10.). Classification of tourism trips according to the main purpose refers to nine categories: this typology allows the identification of different subsets of visitors (business visitors, transit visitors, etc.) See also destination of a tourism trip (IRTS 2008, 3.14). | Tujuan utama dari perjalanan pariwisata didefinisikan sebagai tujuan dalam ketiadaan yang perjalanan tidak akan terjadi (IRTS 2008, 3.10.). Klasifikasi perjalanan pariwisata sesuai dengan tujuan utama mengacu pada sembilan kategori: tipologi ini memungkinkan identifikasi himpunan bagian yang berbeda dari pengunjung (pengunjung bisnis, pengunjung transit, dll) Lihat juga tujuan perjalanan pariwisata |
| Same-day visitor (or excursionist) | A visitor (domestic, inbound or outbound) is classified as a tourist (or overnight visitor), if his/her trip includes an overnight stay, or as a same-day visitor (or excursionist) otherwise (IRTS 2008, 2.13). | Seorang pengunjung (domestik, inbound atau outbound) diklasifikasikan sebagai turis (atau pengunjung semalam), jika / nya perjalanannya termasuk menginap semalam, atau sebagai pengunjung pada hari yang sama (atau darmawisatawan) |
| Services | Services are the result of a production activity that changes the conditions of the consuming units, or facilitates the exchange of products or financial assets. They cannot be traded separately from their production. By the time their production is completed, they must have been provided to the consumers (SNA 2008, 6.17). | Layanan adalah hasil dari kegiatan produksi yang mengubah kondisi unit mengkonsumsi, atau memfasilitasi pertukaran produk atau aset keuangan. Mereka tidak dapat diperdagangkan secara terpisah dari produksi mereka. Pada saat produksi mereka selesai, mereka harus telah diberikan kepada konsumen |
| Statistical metadata | Data about statistical data. | Data tentang data statistik. |
| System of National Accounts | The System of National Accounts (SNA) is the internationally agreed standard set of recommendations on how to compile measures of economic activity in accordance with strict accounting conventions based on economic principles. The recommendations are expressed in terms of a set of concepts, definitions, classifications and accounting rules that comprise the internationally agreed standard for measuring indicators of economic performance. The accounting framework of the SNA allows economic data to be compiled and presented in a format that is designed for purposes of economic analysis, decision taking and policymaking (SNA 2008, 1.1). | Sistem Neraca Nasional (SNA) adalah himpunan standar yang disepakati secara internasional dari rekomendasi tentang bagaimana untuk mengkompilasi langkah-langkah kegiatan ekonomi sesuai dengan konvensi akuntansi yang ketat berdasarkan prinsip ekonomi. Rekomendasi tersebut dinyatakan dalam serangkaian konsep, definisi, klasifikasi dan aturan akuntansi yang terdiri dari standar yang disepakati secara internasional untuk mengukur indikator kinerja ekonomi. Kerangka akuntansi SNA memungkinkan data ekonomi yang akan disusun dan disajikan dalam format yang dirancang untuk tujuan analisis ekonomi, pengambilan keputusan dan pembuatan kebijakan |
| Total tourism internal demand | Total tourism internal demand, is the sum of internal tourism  consumption, tourism gross fixed capital formation and tourism collective consumption ( TSA:RMF  2008, 4.114). It does not include outbound tourism consumption | Total pariwisata permintaan internal, adalah jumlah dari pariwisata internkonsumsi, pariwisata pembentukan modal tetap bruto dan konsumsi kolektif pariwisata |
| Tourism characteristic activities | Tourism characteristic activities are the activities that typically produce tourism characteristic products. As the industrial origin of a product (the ISIC industry that produces it) is not a criterion for the aggregation of products within a similar CPC category, there is no strict one-to-one relationship between products and the industries producing them as their principal outputs (IRTS 2008, 5.11). | Pariwisata kegiatan karakteristik adalah kegiatan yang biasanya menghasilkan pariwisata produk karakteristik. Sebagai asal industri produk (industri ISIC yang memproduksi itu) bukanlah kriteria untuk agregasi produk dalam kategori BPK yang sama, tidak ada yang ketat hubungan satu-ke-satu antara produk dan industri yang memproduksi mereka sebagai utama mereka output |
| Tourism characteristic products | Tourism characteristic products are those that satisfy one or both of the following criteria:(a) Tourism expenditure on the product should represent a significant share total tourism expenditure (share-of-expenditure/demand condition);(b) Tourism expenditure on the product should represent a significant share of the supply of the product in the economy (share-of-supply condition). This criterion implies that the supply of a tourism characteristic product would cease to exist in meaningful quantity in the absence of visitors (IRTS 2008, 5.10). | Pariwisata produk karakteristik adalah mereka yang memenuhi salah satu atau kedua kriteria berikut:(A) pengeluaran Pariwisata pada produk harus mewakili pengeluaran pariwisata total pangsa signifikan (share-of-pengeluaran kondisi / permintaan);(B) pengeluaran Pariwisata pada produk harus mewakili porsi yang signifikan dari pasokan produk dalam perekonomian (kondisi saham-of-supply). Kriteria ini menyiratkan bahwa pasokan produk karakteristik pariwisata akan lenyap dalam jumlah bermakna tanpa adanya pengunjung |
| Tourism consumption | Tourism consumption has the same formal definition as tourism expenditure. Nevertheless, the concept of tourism consumption used in the Tourism Satellite Account goes  beyond that of tourism expenditure. Besides the amount paid for the acquisition of consumption  goods and services, as well as valuables for own use or to give away, for and during tourism  trips, which corresponds to monetary transactions (the focus of tourism expenditure), it als o  includes services associated with vacation accommodation on own account, tourism social  transfers in kind and other imputed consumption. These transactions need to be estimated using  sources different from information collected directly from the visitors, such as reports on home  exchanges, estimations of rents associated with vacation homes, calculations of financial  intermediation services indirectly measured (FISIM), etc. (TSA:RMF 2008, 2.25). | Konsumsi pariwisata memiliki definisi formal sama dengan pengeluaran pariwisata. Namun demikian, konsep konsumsi pariwisata yang digunakan dalam Pariwisata Akun Satelit pergidi luar itu pengeluaran pariwisata. Selain jumlah yang dibayarkan untuk akuisisi konsumsibarang dan jasa, serta barang-barang berharga untuk digunakan sendiri atau untuk memberikan, untuk dan selama pariwisataperjalanan, yang sesuai dengan transaksi moneter (fokus belanja pariwisata), itu als otermasuk layanan yang terkait dengan akomodasi liburan di akun sendiri, pariwisata sosialtransfer konsumsi diperhitungkan baik dan lainnya. transaksi ini perlu diestimasi dengan menggunakansumber yang berbeda dari informasi yang dikumpulkan langsung dari pengunjung, seperti laporan rumahpertukaran, estimasi sewa terkait dengan rumah-rumah liburan, perhitungan keuanganjasa intermediasi secara tidak langsung diuku |
| Tourism direct gross domestic product | Tourism direct gross domestic product (TDGDP) is the sum  of the part of gross value added (at basic prices) generated by all industries in response to  internal tourism consumption plus the amount of net taxes on products and imports included  within the value of this expenditure at purchasers’ prices (TSA:RMF 2008, 4.96). | Pariwisata langsung produk domestik bruto (TDGDP) adalah penjumlahanbagian dari nilai tambah bruto (dengan harga dasar) yang dihasilkan oleh semua industri dalam menanggapikonsumsi pariwisata internal ditambah jumlah pajak bersih pada produk dan impor termasukdalam nilai pengeluaran ini dengan harga pembeli ' |
| Tourism direct gross value added | Tourism direct gross value added (TDGVA) is the part of gross value added generated by tourism industries and other industries of the economy that directly serve visitors in response to internal tourism consumption (TSA:RMF 2008, 4.88). | Pariwisata langsung bruto nilai tambah (TDGVA) adalah bagian dari nilai tambah bruto yang dihasilkan oleh industri pariwisata dan industri ekonomi lainnya yang secara langsung melayani pengunjung dalam menanggapi konsumsi pariwisata intern |
| Tourism ratio | For each variable of supply in the Tourism Satellite Account, the tourism ratio is the ratio between the total value of tourism share and total value of the corresponding variable in the Tourism Satellite Account expressed in percentage form (TSA:RMF 2008, 4.56). (See also Tourism share). | Untuk setiap variabel dari pasokan dalam Pariwisata Akun Satelit, rasio pariwisata adalah rasio antara total nilai saham pariwisata dan total nilai yang sesuai variabel dalam Pariwisata Akun Satelit dinyatakan dalam bentuk persentase |
| Tourism Satellite Account | The Tourism Satellite Account is the second international standard on tourism statistics (Tourism Satellite Account: Recommended Methodological Framework 2008 –TSA:RMF 2008) that has been developed in order to present economic data relative to tourism within a framework of internal and external consistency with the rest of the statistical system through its link to the System of National Accounts. It is the basic reconciliation framework of tourism statistics. As a statistical tool for the economic accounting of tourism, the TSA can be seen as a set of 10 summary tables, each with their underlying data and representing a different aspect of the economic data relative to tourism: inbound, domestic tourism and outbound tourism expenditure, internal tourism expenditure, production accounts of tourism industries, the Gross Value Added (GVA) and Gross Domestic Product (GDP) attributable to tourism demand, employment, investment, government consumption, and non-monetary indicators | Rekening Satelit Pariwisata adalah standar internasional kedua pada statistik pariwisata (Akun Satelit Pariwisata: Direkomendasikan Metodologi Kerangka 2008 -TSA: RMF 2008) yang telah dikembangkan dalam rangka untuk menyajikan data ekonomi relatif terhadap pariwisata dalam kerangka konsistensi internal dan eksternal dengan sisa dari sistem statistik melalui link kepada sistem Neraca Nasional. Ini adalah kerangka rekonsiliasi dasar statistik pariwisata. Sebagai alat statistik untuk akuntansi ekonomi pariwisata, TSA dapat dilihat sebagai satu set 10 tabel ringkasan, masing-masing dengan data yang mendasari mereka dan mewakili aspek yang berbeda dari data ekonomi relatif terhadap pariwisata: masuk, pariwisata domestik dan pengeluaran wisata outbound , pengeluaran pariwisata internal rekening produksi industri pariwisata, Nilai Tambah Bruto (GVA) dan Gross Domestic Product (GDP) disebabkan permintaan pariwisata, ketenagakerjaan, investasi, konsumsi pemerintah, dan indikator non-moneter |
| Tourism Satellite Account aggregates | The compilation of the following aggregates, which represent a set of relevant indicators of the size of tourism in an economy is recommended (TSA:RMF 2008, 4.81):• Internal tourism expenditure;• Internal tourism consumption;• Gross value added of tourism industries (GVATI);• Tourism direct gross value added (TDGVA);• Tourism direct gross domestic product (TDGDP) | Kompilasi agregat berikut, yang merupakan satu set indikator yang relevan dari ukuran pariwisata dalam perekonomian dianjurkan (TSA: RMF 2008, 4.81):• pengeluaran pariwisata internal;• Konsumsi pariwisata internal;• nilai tambah bruto industri pariwisata (GVATI);• Pariwisata bruto nilai langsung tambah (TDGVA);• Pariwisata langsung produk domestik bruto (TDGDP) |
| Tourism sector | The tourism sector, as contemplated in the TSA, is the cluster of production units in different industries that provide consumption goods and services demanded by visitors. Such industries are called tourism indust ries because visitor acquisition represents such a significant share of their supply that, in the absence of visitors, their production of these would cease to exist in meaningful quantity. | Sektor pariwisata, sebagaimana dimaksud dalam TSA, adalah cluster unit produksi di industri yang berbeda yang menyediakan barang dan jasa yang diminta oleh pengunjung konsumsi. industri seperti ini disebut Ries pariwisata Indust karena akuisisi pengunjung mewakili seperti porsi yang signifikan dari pasokan mereka itu, dengan tidak adanya pengunjung, produksi mereka ini akan lenyap dalam jumlah bermakna. |
| Tourism single-purpose consumer durable goods | Tourism single-purpose consumer durables is a specific category of consumer durable goods that include durable goods that are used exclusively, or almost exclusively, by individuals while on tourism trips (TSA:RMF 2008, 2.41 and Annex 5). | Pariwisata single-tujuan barang konsumen adalah kategori tertentu barang tahan lama konsumen yang meliputi barang-barang tahan lama yang digunakan secara eksklusif, atau hampir secara eksklusif, oleh individu sementara di perjalanan pariwisata |
| Tourism trip | Trips taken by visitors are tourism trips (IRTS 2008, 2.29). | Perjalanan yang dilakukan oleh pengunjung perjalanan pariwisata |
| Travel item (in balance of payments) | Travel is an item of the goods and services account of the balance of payments: travel credits cover goods and services for own use or to give away acquired from an economy by non-residents during visits to that economy. Travel debits cover goods and services for own use or to give away acquired from other economies by residents during visits to other economies (BPM6, 10.86). | Travel adalah item dari rekening barang dan jasa dari neraca pembayaran: kredit wisata mencakup barang dan jasa untuk digunakan sendiri atau untuk memberikan yang diperoleh dari ekonomi oleh non-penduduk selama kunjungan ke perekonomian itu. debit wisata menutupi barang dan jasa untuk digunakan sendiri atau untuk memberikan diperoleh dari negara lain oleh warga selama kunjungan ke negara lain |
| Travel party | A travel party is defined as visitors travelling together on a trip and whose expenditures are pooled (IRTS 2008, 3.2). | Sebuah partai wisata didefinisikan sebagai pengunjung bepergian bersama-sama di perjalanan dan yang pengeluaran dikumpulkan |
| Usual environment: | The usual environment of an individual, a key concept in tourism, is defined as the geographical area (though not necessarily a contiguous one) within which an individual conducts his/her regular life routines (IRTS 2008, 2.21) | Lingkungan biasa individu, konsep utama dalam pariwisata, didefinisikan sebagai wilayah geografis (meskipun tidak harus satu bersebelahan) di mana seorang individu melakukan / nya rutinitas kehidupan biasa |
| Vacation home | A vacation home (sometimes also designated as a holiday home) is a secondary dwelling that is visited by the members of the household mostly for purposes of recreation, vacation or any other form of leisure (IRTS 2008, 2.27). | Sebuah rumah liburan (kadang-kadang juga ditunjuk sebagai rumah liburan) adalah hunian sekunder yang dikunjungi oleh anggota rumah tangga sebagian besar untuk keperluan rekreasi, liburan atau bentuk lain dari rekreasi |
| Visitor | A visitor is a traveler taking a trip to a main destination outside his/her usual environment, for less than a year, for any main purpose (business, leisure or other personal purpose) other than to be employed by a resident entity in the country or place visited (IRTS 2008, 2.9). A visitor (domestic, inbound or outbound) is classified as a tourist (or overnight visitor), if his/her trip includes an overnight stay, or as a same-day visitor (or excursionist) otherwise (IRTS 2008, 2.13). | Seorang pengunjung adalah wisatawan mengambil perjalanan ke tujuan utama di luar / lingkungan yang biasa nya, kurang dari satu tahun, untuk tujuan utama (bisnis, rekreasi atau tujuan pribadi lainnya) selain untuk dipekerjakan oleh entitas penduduk di negeri ini atau menempatkan mengunjungi (IRTS 2008, 2,9). Seorang pengunjung (domestik, inbound atau outbound) diklasifikasikan sebagai turis (atau pengunjung semalam), jika / nya perjalanannya termasuk menginap semalam, atau sebagai pengunjung pada hari yang sama (atau darmawisatawan) dinyatakan |

**2.3 Definition of Tourism**

The word of “tourism” new real popular in Indonesia after the National Conference held in *Tretes Tourisme II*, East Java on 12 until June 14, 1958. Previously, as the word tourism used the word *“Toursime”* (Dutch language) which are often in Indonesia is “tourism”.

The word tour is divided from the *Latin*, ‘*tornare’* and the Greek, ‘*tornos*’, meaning ‘a lathe or circle; the movement around a central point or axis’. This meaning changed in modern English to represent ‘ones’ turn’. The suffix-*ism* is defined as ‘an action or process; typical behavior or quality’, while the suffix-*ist* denotes ‘one that performs as a given action’.

When the word tour and the suffixes-ism and –*ist* are combined, they suggest the action of movement around a circle. One can argue that acircle represents a starting point, which ultimately returns back to its beginning. Therefore, like a circle, a tour represents a journey in that a round-trip, i.e., the act of leaving and returning to the original starting point and therefore, one who takes such a journey can be called a tourist.

Schulalard in Yoedi (1996) said that tourism has provide the following limitation:

Tourism is the sum of operations, mainly of an economic nature, which directly related to the entry, stay and movement of foreigner inside certain country, city or region.

A more technical limitations presented by Prof.Hunzieker and Prof. k. krapt in 1942, where the limits are given as follows:

Tourism is the totally of the relationship and phenomena arising from the travel and stay of strangers (Ort-fremde), provide the stay does not imply the establishment of a permanent resident.

In terms there are several important factors that must inevitably exist within the boundaries of a definition of tourism are as follows:

1. The trip was done for a while
2. The trip was done from one place to another
3. The trip was, although what form, should always be associated with recreation
4. People who travel are making a living in a place be visited and solely as a consumer in that place.

Based on the factors mentioned above it can be concluded the definition of tourism as follows;

“Tourism is a journey undertake for a while, which was held one place to another, with intent not for business living in the place visited, but simply to enjoy the journey to holiday and recreation or to fulfill whishes diverse”

**2.3.1 Kind of Tourism**

A. tourism in the past, it was appear the kind of tourism which has character itself. Yoeti (1996) dived the tourism in to five kinds:

1. Geographically:
2. Local tourism
3. Regional tourism
4. National tourism
5. Regional-International tourism
6. International Tourism
7. The Influence of Payment
8. In tourism or Active Tourist
9. Out-going tourism or Passive Tourist
10. The Reason or the Purpose of Tourism
11. Business tourism
12. Vocational tourism
13. Educational tourism
14. The Time
15. Seasonal tourism
16. Occasional tourism
17. The Object
18. Cultural tourism
19. Recuperation tourism
20. Commercial tourism
21. Sport tourism
22. Political tourism
23. Social tourism
24. Religion tourism

The five points of mentioned about is clear enough is clear enough to divide the kinds of tourism. Yoeti (1996) divided it based on geographically, the influences of balance of payment, the reasons or the purpose of tourism, the time, and from the object

B. Meanwhile, Wahab (1977) divide the tourism from the motivation of the journey and the object where we visit.

1. From the Tourist Who Do The Tourism:

* 1. Individual tourism
  2. Group tourism

2. According to the Reason :

* 1. Recreational tourism or leisure tourism
  2. Cultural tourism
  3. Health tourism
  4. Sport tourism
  5. Conference tourism
     1. According to The Transportation:
  6. Land tourism
  7. Sea river tourism
  8. Air tourism

4. Geographically:

1. National domestic
2. Regional tourism
3. International tourism.

5. The Price and Social Level

1. Deluxe tourism
2. Middle class tourism
3. Social tourism

All the points are recommended from Wahab (1977) that only explained from the motivation of the journey and the object where we visit`

C. The united nation classified there forms of tourism in 1994, in its “recommendations on tourism statistic”:

1. Domestic tourism, which involves residents of the given country travelling only within this country.
2. In-bound tourism, involving non residents travelling in the given country.
3. Out-bound tourism

D. Then, Pinata and Diarta (2009) concluded that it can be combination to be three categories:

1. Internal tourism (Domestic tourism and Inbound tourism)

2. National tourism (Domestic tourism and Out-bond tourism)

3. International tourism ( Inbound and Outbound tourism.)

Piñata and Diarta (2009) also concluded only in three categories. They mentioned it in simple way.

E. In tourism science, the question always arises “ why do people travel? “, according to Thomas in Yoeti (1996) said causes people do travel, there are:

1. Want to see the other nations, how about their daily life, about their social life and how they work.

2. Want to see and know something unique, strange, scarce, and different from their country.

3. To get more knowledge and improve understanding what happened in that country

4. To follow the events and participate for that events.

5. Avoiding the bored routine activities`

6. To use the time as free time and money savings.

7. To visit the land of the ancestors or parents or the city where our family used to live.

8. To avoid the influence of weather, such as winter and summer.

9. To purposes of health recovery, treatment and exercise at the venue

10. To see the growing economic activities and technologies that have been achieved by countries visited.

11. Want to adventure, find the sensation, or finding something which it’s is new or we never find it in our country.

12. Want to compassionate someone or find something romantic during travel.

F. Meanwhile, McIntosh (1984) mentioned that people do travel, because of:

1. Physical motivation

2. Cultural motivation

3. Personal motivation

4. Statue and practice motivation

Meanwhile, Wahab (1977:44) said:

One of the major fields of newly – emerging tourism science is the search for answer to the question “why do people travel?. With the universally accepted definition of the tourist” as a person temporary alienating himself from his place of regular residence for any reason other than rendering a service remunerated from within the country visited, tourism has becomes so wide a phenomenon that tens of reasons might be behind travelling as a tourist.

The twelve point form Thomas in Yoeti (1996) can mention the cause’s people do travel from the question which always arises “ why do people travel?” It is different from Mcintosh (1984) who only mentioned it in four points. Wahab (1977:44) explained it universally accepted from the definition of “tourist”. The definitions from the three experts are clear enough to answer the question “why do people travel”.

G. Suwanto (19977) concluded that the tourist’s motivation to do the vacation are:

1. The motivation to education and research,

2. The motivation to religiousness,

3. The motivation to healthy,

4. The motivation towards cultures and art

5. The motivation to safety,

6. The motivation for family relationship,

7. The motivation for politic.

In vacation or recreation, tourist should have motivation. Suwanto (1997) mentioned it in seven points which clear enough to explain the vacation of the tourist for doing vacation or recreation.

**2.4 Definition of Employee**

An employee is hired for a specific job or to provide labor and who works in the service of someone else (the employer). The [IRS (Internal Revenue service) classifies](https://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Independent-Contractor-Self-Employed-or-Employee) worker as an employee as follows:

In general, anyone who performs service for an organization is an employee if the organization can *control* what will be done and how it will be done.  Notice that in this definition, the word "control" is used.

The factors designating someone as an employee include:

* A specific wage or salary
* An [implied or written contract](https://www.thebalance.com/is-an-employment-contract-necessary-for-employees-398617), and
* Control of the person's work by the employer

### ****2.4.1 More About How The IRS Defines an Employee****

First, it's important to remember that the IRS assumes that a worker is an employee unless it can be proved that this person is not an employee (that the person is an independent contractor).

The IRS uses [three criteria](https://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Independent-Contractor-Self-Employed-or-Employee) to determine whether a worker is an employee:

1. Behavioral: Does the company control or have the right to control what the worker does and how the worker does his / her job?
2. Financial : Are the business aspects of the worker’s job controlled by the prayer? (these include things like how is paid, either expenses are reimbursed, who provides tools/ supplies, etc.)vacation pay, etc.)? will the relationship continue and is the work performed a key aspect of business?
3. Type of Relationship: Are there written or employee type benefits (i.e. pension plan, insurance, vacation pay, etc.)? will the relationship continue the work performed a key aspect of business?

**2.4.2 Why It's Important to Know if Someone is an Employee**

For tax purposes, it's important to know whether a worker is an employee. By "tax purposes," it means whether federal (and state) income taxes must be withheld from the person's pay and whether the employee and employer must pay [FICA taxes](https://www.thebalance.com/fica-taxes-social-security-and-medicare-taxes-398257) (for Social Security and Medicare benefits). In these circumstances, the opposite of an [employee is an independent contractor.](https://www.thebalance.com/employee-vs-independent-contractor-status-398626)

***Taxes for an Employee:*** By law, an employee must have federal and state income taxes withheld from his or her pay. In addition, FICA taxes must be withheld from the employee's pay and the employer must also contribute to those taxes, on behalf of the employee.

***Taxes for an Independent Contractor:*** An independent contractor is not an employee, but is someone in a separate business from the hiring company. No income taxes are withheld from payments to an independent contractor (in most circumstances), and no FICA taxes are withheld from these payments nor are they due from the hiring company.

The issue, in a nutshell, is that some employers hire workers and call them "independent contractors" to avoid paying the FICA taxes on the worker's income. But that decision can have negative consequences.

### ****2.4.3 Hiring Workers in the Wrong Classification Can Be a Problem****

### If someone a hire workers and call them independent contractors (a common occurrence), and the IRS investigates or the workers complain, the people as the employer could be liable for back taxes and fines and penalties.

### ****2.4.4 What if You Aren't Sure if a Worker is an Employee or Not?****

Each employment situation is different, and may not be sure if your workers are e[mployees or independent contractors](https://www.thebalance.com/using-form-ss-8-to-apply-for-worker-status-determination-397975). Someone can get a determination from the IRS by filing an [SS-8 form](https://www.thebalance.com/using-form-ss-8-to-apply-for-worker-status-determination-397975). They will review all the relevant circumstances in the case and make the decision.

**2.5 The History of PT. Lintas Buana Winutama Tour and Travel Winutama**

More familiar with the name of "LBW". It is a company engaged in the field of tourism businesses, better known by Tour & Travel, has been established since 2007.

LBW expand the scope of business services with other services such as:

• Services of Event Organizer (Gathering)

• Outbound Services (Fun Games, Team Building)

• Services M.I.C.E (Meeting, Incentive, Conversation & Event)

The motto of LBW is "your satisfaction is our top priority". Where will always be the foundation through each activity entrusted to LBW.

**2.5.1 Vision and Mission PT. Lintas Buana Winutama Are:**

1. Vision

To continue development of world tourism, especially in the area of West Java, then to anticipate the necessary facilities and infrastructure as well as tourism resources continue to be improved so that the world of tourism in West Java to survive and getting ahead in accordance with market demand.

1. Mission

• Supports any effort every government in the world of tourism for the development and promotion of tourism in West Java.

• Giving maximum service to tourists as part of the facilities and infrastructure development of tourism in West Java.

• Contribute to the government in the sector of tourism tax.

**2.5.2 The Scope of Business Activity PT. Lintas Buana Winutama**

PT. Lintas Buana Winutama is a travel agency that offers tourism services to consumers. The scope of its business activities are as follows;

a. The Scope In Section Ticket Sales

• Serving consumers who need information about the departures and arrivals following air ticket prices for these flights.

• Receiving orders provided by customers.

• Make reservations with the airline or to the agent.

• Consumer update on the status of their booking.

• Filling the existing blade ticket payment from consumers.

b. The Scope In Part Railway Ticket Sales

• Serving consumers who need information about departures and ticket prices.

• Receive booking train tickets either individual or group.

• Keep track of all orders in the booking list.

• The purchase of a ticket to the station or online.

• To inform the consumer whether or not the tickets booked.

• Conduct ticket delivery to the consumer.

**2.5.3 The Products and Services offered at PT. Lintas Buana Winutama**

PT. Lintas Buana Winutama serves a wide range of services and activities associated with the world of tourism, among others:

• Reservation Tickets Domestic and International.

• Reservation Domestic and International.

• Package Domestic and International.

• Gathering Package

• Outbound Packages

• Meeting Package

• Study Tour Package

• Stay Packages / Travel Agency

• Management of Travel Documents: Passport, Visa, etc.

• Booking Tourism Bus and Car Rental.

• Event Organizer.

To carry out any business services listed above, LBW supported by human resources who are experts in all these fields, The totality of the work and committed to realizing the goals and consumer satisfaction. Every case entrusted to LBW, LBW will help establish, designing, and carry it out properly.

**2.5.4Form of Basic Law**

PT. Lintas Buana Winutama is a company in the field of tourist legalized legally limited liability company (PT) passed by:

• Deed PT. Lintas Buana Winutama NO.3 Date 22 April 2013 Notary: Yuniardi, SH

• Law and Human Rights Ministerial Decree No. AHU-35466.AH.01.01.TAHUN 2013 An.PT.LINTAS BUANA WINUTAMA

• Permit the trading business (SIUP) Small. License number: 510 / 1-7797-BPPT An.PT.LINTAS BUANA WINUTAMA

• Tax identification number: 02.789.831.1-429.000

• A list of companies TDP Number: 101117919639

• Permit the mayor of Bandung registration card IG / ITU Number: 503 / IG312 / BPPT

• Certificate of Domicile Integration No. 37 / DP / KEL-CK / 1X / 2013

• Tax identification number: 02.789.831.1

• Confirmation Letter taxable entrepreneur No: PEM-00 017 / WPJ.09 / KP.0303 / 2014