

# Effect of taxpayer awareness, tax knowledge, quality of tax service, and tax sanctions on compliance with property tax

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## ABSTRACT

This study aims to determine the effect of taxpayer awareness, tax knowledge, quality of tax services and tax sanctions on land and building tax compliance. The sampling technique used is simple random sampling. The final sample of observations was 96 respondents. The analytical method used is multiple linear regression analysis with the SPSS 25 application program. The results of this study indicate that awareness of taxpayers, tax knowledge and quality of tax services do not affect the compliance of land and building taxpayers. While tax sanctions affect the compliance of land and building taxpayers.

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## 1. Introduction

Taxes are one of the sources of financing for national development in the context of improving people's welfare. In this regard, the importance of tax management is a priority for the government. Because in running the government and development, the government needs a lot of funds. As an element of state revenue, taxes have a very large role and are increasingly being relied upon for development purposes and to finance government spending. There are various types of taxes imposed on the public, but from some of them, the land and building tax is a type of tax that is very potential and strategic as a source of state revenue in order to finance governance and development.

Land and Building Tax is one of the central taxes whose authority will be delegated to the regions. With the enactment of Law no. 28 of 2009 concerning Regional Taxes and Levies, PBB in the rural and urban sectors was transferred to local taxes. By making rural and urban PBB into a regional tax, the receipt of this type of tax will be calculated as regional original income (PAD) which increases the source of regional original income and increases the ability of the region to finance its own regional needs. By optimizing the land and building tax revenue sector, it is hoped that local governments will be able to do much for the benefit of the community and make development successful.

Tax subjects in PBB are people or entities that actually have a right to the land, and or own, control, and or obtain benefits on buildings. PBB is a potential tax, because its object includes all land and buildings located in the territory of the Unitary State of the Republic of Indonesia and the taxpayer of PBB is larger than other taxes. One way to optimize PBB revenue is to increase taxpayer compliance. Syaiful (2016) tax compliance is obedience, submission and compliance and

implementing tax provisions. Obedient taxpayers are taxpayers who obey and fulfill and carry out tax obligations in accordance with the provisions of tax laws and regulations. Tax compliance can be defined as a condition in which the taxpayer fulfills all tax obligations and exercises his tax rights. Taxpayer compliance is the fulfillment of tax obligations carried out by taxpayers in order to contribute to today's development which is expected to be fulfilled voluntarily. Taxpayer compliance can be influenced by several factors, namely the awareness of taxpayers, the condition of a country's tax administration system, knowledge of taxation, tax sanctions, tax services, understanding of taxes, attitudes, the environment and others.

The low awareness of taxpayers, knowledge of taxation, quality of tax services and tax sanctions will affect the level of community compliance in fulfilling their tax obligations, it can be seen that the realization of PBB revenue for individual taxpayers is still not optimal in Weda Selatan District, Central Halmahera Regency. To see the realization of PBB revenue in South Weda District, Central Halmahera Regency, it can be seen in table 1.1.

Table 1.  
Data on targets and realization of PBB Kec. South Weda Kab. Halteng 2016-2018.

Village	Subject	object	Target	realization	press the balance
Source of juice					
• 2016	249	376	Rp 9,945.832	Rp 9,945.832	100%
• Year 2017	253	382	Rp 10,104,542	Rp 10,104,542	100%
• Year 2018	260	395	Rp 10,448,415	IDR 10,448,415	100%
Kluting jaya					
• 2016	292	476	Rp 11.570.027	Rp 11.570.027	100%
• Year 2017	297	484	Rp 11,765,396	Rp 11,765,396	100%
• Year 2018	306	499	Rp 12.130.027	Rp 12.130.027	100%
Beautiful Wairoro					
• 2016	425	705	Rp 20,190,305	Rp 12,114,183	60%
• Year 2017	421	699	Rp 20,018,473	Rp 11,875 424	59%
• Year 2018	434	724	Rp 20,734,442	Rp 12.093.278	58%
Beautiful Valley					
• 2016	289	483	Rp 12,601,516	Rp 12,601,516	100%
• Year 2017	294	491	Rp 12,810,237	Rp 12,810,237	100%
• Year 2018	303	507	Rp 13,227,679	Rp 13,227,679	100%
Sosowomo					
• 2016	174	289	Rp 5,603,493	Rp 5,603,493	100%
• Year 2017	172	286	Rp 5,545,325	IDR 5,545,325	100%
• Year 2018	184	307	Rp 5,952,500	IDR 5,952,500	100%
Tilope					
• 2016	110	194	Rp 3,739,946	IDR 3,739,946	100%
• Year 2017	106	187	Rp 3,604,999	Rp 3,604,999	100%
• Year 2018	105	187	Rp 3,605,000	IDR 3,605,000	100%
Aer Salobar					
• 2016	144	177	Rp 2,887,591	Rp 2,887,591	100%
• Year 2017	141	173	IDR 2,822,335	IDR 2,822,335	100%
• Year 2018	147	181	Rp 2.952.848	Rp 2.952.848	100%
Loleo					
• 2016	147	207	Rp 4,587,094	Rp 4,587,094	100%
• Year 2017	155	219	Rp 4,853,012	Rp 4,853,012	100%
• Year 2018	165	233	Rp 5,163,251	Rp 5,163,251	100%
Amount					
• 2016	1830	2907	Rp 71,126,707	Rp 59,012,524	82%
• Year 2017	1839	2921	Rp 71.524,323	IDR 59,648. 889	83%
• Year 2018	1904	3033	Rp 74,214,162	Rp 65,572,998	88%

Source: BPPD Kab. Halteng (2019)

Based on the table above, the author's concern is in the village of Wairoro Indah where the number of individual taxpayers for Land and Building Taxes in the rural sector is the highest compared to other villages. However, the realization of PBB in the rural sector continues to decline, from 60% (2016) to 59% (2017) and 58% (2018). This makes the writer interested in examining the effect of taxpayer awareness, tax knowledge, tax service quality and tax sanctions on land and building taxpayer compliance in Wairoro Indah village, South Weda district, Central Halmahera district.

This research is the development of research conducted by Ramdhani (2018) which examines the Effect of Tax Knowledge, Quality of Tax Services and Taxpayer Awareness of Taxpayer Compliance (Case Study on Private Taxpayers Who Have Free Business and Employment Registered at KPP Pratama Yogyakarta). What distinguishes this research from previous research is that first, this study adds one variable, namely the tax sanctions variable taken from Mutia's research (2014). The reason for adding this variable is because the tax sanction factor is needed in the tax system so that taxpayers comply with their obligations to pay taxes. The imposition of tax sanctions is imposed to create taxpayer compliance in carrying out their tax obligations. When the higher the tax sanctions given, the higher the compliance of taxpayers in fulfilling their tax obligations. Second, the object of the previous research was a personal taxpayer who had a business and independent occupation while the object of this research was a land and building tax payer, and the third difference was that the previous research was conducted in Yogyakarta, while this research was conducted in Wairoro Indah Village, South Weda District, Central Halmahera Regency.

## 2. Methods

Descriptive statistics are recording data accompanied by sentences, words and pictures to provide an overview of the variables studied, but not used to make conclusions. Descriptive statistical tests include the average value (mean) for further conclusions drawn from the average respondents' answers for each question from each variable. Descriptive statistics are used to provide an overview or description of a data seen from the average (mean), variance, maximum, minimum and standard deviation of the research data (Ghozali, 2018).

This research test uses multiple regression analysis *models*. Multiple regression model aims to predict the size of the dependent variable by using independent variable data whose magnitude is known (Ghozali, 2018:95). This analysis technique is used to determine the effect of the dependent variable (Y). Namely the compliance of individual taxpayers in paying land and building taxes in South Weda District, while the independent variables consist of: Taxpayer Awareness (X1), Tax knowledge (X2), Tax Service Quality (X3) and Tax Sanctions (X4).

The equations used in this research are as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + e \dots$$

Information:

Y	=	Taxpayer compliance in Beautiful Wairoro Village
A	=	Constant
b <sub>1</sub> , b <sub>2</sub> , b <sub>3</sub> , b <sub>4</sub>	=	Regression coefficient
X <sub>1</sub>	=	Taxpayer Awareness
X <sub>2</sub>	=	Tax Knowledge
X <sub>3</sub>	=	Tax Service
X <sub>4</sub>	=	Tax Sanction
E	=	Error

## 3. Results

Based on the SPSS output of multiple linear regression test results in table 2, the effect of Taxpayer Awareness, Tax Knowledge, Tax Service Quality and Tax Sanctions on Land and Building Taxpayer Compliance can be made with the following equation:

$$Y = -0.001 - 0.154 - 0.022 + 0.607 + e$$

1. The value of constant (a) is 16,159 . This means that if taxpayer awareness, tax knowledge, tax service quality, and tax sanctions are 0, then Taxpayer Compliance has a positive constant value of 16,159 .
2. The regression coefficient on the Taxpayer Awareness variable is -0.001 . The significance value is 0, .989 > 0.05 (a = 5%). These results indicate that partially Taxpayer Awareness has no effect on Land and Building Taxpayer Compliance. Thus H1 is rejected.
3. The regression coefficient on the Tax Knowledge variable is -0.154 . The significance value is 0.345 > 0.05 (a = 5%). These results show that partially Tax Knowledge has no effect on Land and Building Taxpayer Compliance. Thus H2 is rejected.
4. The regression coefficient on the Tax Service Quality variable is -0.022 . The significance value is 0.756 > 0.05 (a = 5%). These results show that partially Tax Knowledge has no effect on Land and Building Taxpayer Compliance. Thus H3 is rejected.
5. The regression coefficient on the Tax Sanctions variable is 0.607 . The significance value is 0.000 < 0.05 (a = 5%). These results indicate that partially tax sanctions have an effect on compliance with land and building tax payers. Thus H4 is accepted.
6. Based on the calculation results in Table 4.12, it is known that the regression equation obtained the *F*-count value of 5.075 with a probability of 0.001. The probability number is less than 0.05 (5%), thus it can be concluded that the model used to test taxpayer awareness, tax knowledge, tax service quality, and tax sanctions is a fit model.

Table 2 Recapitulation of Multiple Linear Regression Analysis Results

Variable	Regression Coefficient	Sig.
Taxpayer Awareness (X1)	-.001	.989
Tax Knowledge (X2)	-.154	.345
Tax Service Quality (X3)	-.022	.756
Tax Sanctions (X4)	.607	.000
constant	16,159	
R	0 .427 a	
R Square	0.182	
Adjusted R <sup>2</sup>	0 .146	
F Count	5.075	
Sig F	0.001 <sup>b</sup>	

Source: Primary data processed, researchers 2020.

#### 4. Discussion

The results showed that taxpayer awareness had no effect on taxpayer compliance in paying taxes. This is due to the low knowledge of taxation owned by taxpayers, so that awareness about the importance of paying taxes owned by taxpayers is also low and affects taxpayer compliance in paying taxes. This research is in line with Syaiful's (2016) and Handayani et al (2012) show that taxpayer awareness has no effect on taxpayer compliance in paying taxes. The same result is also shown by the research of Widayati and Nurlis (2010) which states that taxpayer awareness has no effect on the willingness of taxpayers to pay taxes.

The results of the study indicate that Tax Knowledge has no effect on taxpayer compliance in paying taxes. In this case, knowledge of taxation is not crucial for determining taxpayer compliance. One of the main factors is the lack of socialization so that knowledge about taxes received by taxpayers is low and affects the level of taxpayer compliance. The more or less tax information received by the taxpayer will also not affect compliance, if the awareness of paying taxes in the taxpayer is still low. The results of the study indicate that the quality of tax services has no effect on taxpayer compliance in paying taxes. Although the services that have been provided can be categorized as good, this does not increase the level of taxpayer compliance. It can be seen that increasing taxpayer compliance is not enough just to provide good service, but it is still necessary

to have other motivating factors to be able to increase taxpayer compliance. Whether or not the quality of tax services will not be able to affect the level of compliance if the awareness of paying taxes in the taxpayer is still low. This research is in line with the research of Ester (2017) and Marcori (2018) the same results are also shown by the research of Nafiah and Warno (2018). The results show that the quality of tax services has no effect on taxpayer compliance in paying taxes.

The results of the study indicate that tax sanctions have an effect on taxpayer compliance in paying taxes. It can be seen that if the tax sanctions given by the tax authorities increase, the taxpayer's compliance in paying taxes will also increase because the sanctions given by the tax authorities to taxpayers are an attempt to increase taxpayer compliance with their obligations and make taxpayers aware that taxes are a mandatory obligation. must pay. This research is in line with the research of Samira (2015) and Ardwiando et al (2016), the same results are also shown by Pranata's research (2015). The results show that the firmness of tax sanctions has an effect on the motivation of taxpayers in paying taxes.

## 5. Conclusion

Based on the results of data analysis and hypothesis testing, it can be concluded that taxpayer awareness, tax knowledge and tax service quality have no effect on land and building taxpayer compliance. Meanwhile, tax sanctions affect the compliance of land and building taxpayers.

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