

ANALYSIS OF DETERMINANTS OF COMPLIANCE IN PAYING LAND AND BUILDING TAX (PBB) BASED ON MAQASID SHARIA IN LANGKAT



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Abstract

The study explains the problems regarding public compliance in paying land and building taxes based on Maqasid Sharia in Langkat Regency. Therefore, this study aims to analyze the effect of motivation, income, education level, and socialization on compliance with paying property tax based on Maqasid Sharia. This research uses a descriptive approach with the type of literature study research and the analysis technique used is the Miles and Huberman model analysis technique. The results showed that the people in Langkat Regency, especially in Pematang Tengah Village, had a low level of awareness of paying land and building tax, a low level of public compliance with land and building tax, no sanctions against people who did not pay taxes,

Keywords: Tax Paying Compliance, Motivation, Income, Education Level, Socialization

INTRODUCTION

The taxation system in Islam has been known since the time of the Prophet Muhammad. When the Prophet was running the wheels of government, state revenue was obtained from five sources, namely spoils of war (*ghanimah*), assets taken from enemies without fighting (*fai*), zakat, land tax (*kharraj*), and head tax (*jizyah*). Whereas at the present time, generally state revenue is only obtained from taxes and zakat. However, not all countries in the world include zakat in the receipt instrument in the state treasury. Meanwhile, sources of income in the form of *ghanimah* and *fai* are no longer applied.

Tax (*dharibah*) is a form of muamalah in the economic field as a means of meeting the needs of the state and society to finance various common (collective) needs, such as health security and education. For that, of course, we need the army, police, employees and other equipment, health workers and hospitals, teachers and school buildings. If sources such as zakat, *ghanimah*, and others are insufficient, then ulil Amri can set taxes (*dharibah*) as additional income and are collected only in the event of a vacancy or shortage of Baitul Mal (State treasury) (Gus Fahmi, 2011).

In the context of community life, the state has a very significant task, a responsibility for all different aspects of life, and aims to create a noble life. For this reason, Islam provides provisions/rules related to taxes, zakat is the first tax burden that must be paid by a person, Muslims in their life (Al-Misri, 2006).

Taxes are assets collected from the people for the purposes of state regulation (tax function as a regularend) both for routine spending and infrastructure development (Ahmadi, 2005). By paying taxes, the people will not get the results directly, but the people will enjoy the results of paying these taxes through public facilities made by the government, be it schools, hospitals, roads, bridges and so on.

The potential for land and building tax (PBB) in Indonesia in 2020 is targeted at IDR 18.6 trillion, down 1.5% from the outlook for the 2019 APBN. minus 10.4%. This decrease was mainly influenced by the collection of Rural and Urban PPB to the regions since 2014. In addition, changes in the method of calculating oil and gas PPB tax objects also had a significant decreasing impact. This is because BPP's revenue contribution comes from oil and gas and mining which is still the largest. The North Sumatra Provincial Government reported the realization of regional revenues in 2019 of IDR 13.08 trillion,

equivalent to 93.23% of the set target of IDR 14.03 trillion. However, the widespread spread of the corona virus earlier this year meant that revenue receipts were expected to be lower.

Based on the regulation of the Langkat Regent Number 10 of 2017 concerning the allocation of village fund allocation (ADD) for 2017 and the share of the results of regional taxes and regional levies, these are funds originating from the State Revenue and Expenditure Budget (APBN) intended for villages that are transferred through the Revenue and Expenditure Budget. Regency area and is used to finance government administration, development implementation, community development, and community empowerment. The procedure for channeling and disbursing village funds is carried out through book transfers from the Regional General Cash Account (RKUD) to the Village Cash Account (RKD). This distribution is carried out in stages, namely the first phase in March of 60% (sixty percent) and the second phase of 40% (forty percent) in August.

The legal basis for Land and Building Tax (PBB) is Law No. 12 of 1985 as amended by Law No. 12 of 1994 (Madiasmu, 2009). Land and Building Tax (PBB) is a type of tax that is material in nature in the sense that the amount of tax owed is determined by the condition of the object, namely land or land and buildings, the condition of the subject (who pays) does not determine the amount of tax (UU PBB No. 12 Tahun 1994).

At this time, the community generally only understands that village funds received by the village government are only village funds received from the state, even though village funds received are from three sources, namely: Basic Allocation, Affirmation Allocation, and Formula Allocation. Thus, to increase village funds that go into the village treasury, this is where the village head and village officials have a role to socialize how to make people aware of the importance of paying PBB so that people will be motivated to pay their obligations so they understand the effect of the taxpayers they pay both for village development and village progress. Because the results of PBB revenues are state recipients (in this case the central government) and are fully paid to the state treasury.

Table 1
Target and Realization of Land and Building Tax (PBB)

Year	Target	Realization
2012	34,093,300,000	34,629,636,892
2013	28,143,300,000	27,682,021,547

2014	38,547,000,000	37,150,151,469
2015	42,120,000,000	42,304,284,902

Source: Langkat Regency Revenue Service, 2016

From the data above, it can be seen that the number of tax payments continues to be fluctuating and uncertain, as happened in 2013 when there was a decrease in payments for land and building taxes. In this case, the village government plays an important role in terms of maintaining revenue from land and building tax sharing.

Besides that, the function of the village government here is that the village head must be able to act as a driver and give encouragement to the community, so that they take positive actions so that what is expected will be achieved. From a variety of diverse backgrounds, people of course make an assessment of the importance of paying land and building tax differently. For example, educated people usually think that land and building taxes are very important for village income, while people with low education will think that land and building taxes are not important. So, in this case it is important to understand the village community about land and building taxes.

REVIEW OF LITERATURE

Attribution Theory

According to Robbins in Kahono basically the theory says that when individuals observe someone's behavior, they try to determine whether it is caused internally or externally (Sulud, 2003). In attribution theory, the depiction is whether external factors such as tax socialization and education affect taxpayer compliance in paying land and building taxes. On the other hand, internal factors are also considered in attribution theory, such as motivation that influences taxpayer compliance in paying PBB. In this theory, internal factors are highly emphasized on individual personalities, because they involve one's behavior that is applied in carrying out one's life.

Judging from the external factor of one's compliance with paying taxes there must be interference from the government either directly or indirectly, even the government can be coercive in accordance with the provisions that apply to taxpayers who do not carry out their obligations. According to Kahono, there are two things that can reverse the meaning of attribution. First, attribution theory tends to underestimate external rather than internal

factors. Both in attribution theory tend to be internal factors as a success and failure caused by external factors (Sulud, 2003).

Tax

Taxes are people's contributions to the state treasury based on the law (which can be enforced) with no direct reciprocal service (contra achievement) that can be shown and used to pay public expenses. From this definition, it can be concluded that taxes have the following elements: a) Contributions from the people to the state that are entitled to collect taxes are only the state, these contributions are in the form of money (not goods); b) Based on the law Taxes are collected based on or with the force of the law and its implementing regulations; c) Without lead services or counter-achievements from countries that can be directly appointed. In payment, it cannot be shown that there is individual contra-performance by the government; d) It is used to finance state households, namely expenditures that benefit the wider community (Madiasmo, 2009).

Tax in Islam

Tax according to sharia, etymologically, tax comes from the Arabic language called *dharibah*, which means to oblige, determine, determine, hit, explain or charge. In language and tradition, *dharibah* in its use does have many meanings, but the scholars use *dharibah* to refer to assets collected as an obligation. This is evident in the expression that *jizyah* and *kharaj* are levied on a *dharibah* basis, that is, obligatory. Even some scholars call *kharaj* as *dharibah*. So, *dharibah* is property that is compulsorily collected by the state for other than *jizyah* and *kharaj*, even though both of them can be categorized as *dharibah* in layman's terms (Gus Fahmi, 2011).

Allah SWT Says in Surah At-Taubah Verse 29 which reads:

قَاتِلُوا الَّذِينَ لَا يُؤْمِنُونَ بِاللَّهِ وَلَا بِالْيَوْمِ الْآخِرِ وَلَا يُحَرِّمُونَ مَا حَرَّمَ اللَّهُ وَرَسُولُهُ
وَلَا يَدِينُونَ دِينَ الْحَقِّ مِنَ الَّذِينَ أُوتُوا الْكِتَابَ حَتَّى يُعْطُوا الْجِزْيَةَ عَنْ يَدٍ وَهُمْ
صَغِيرُونَ

"Fight those who do not believe in Allah and the Last Day, do not forbid (stay away from) what Allah and His Messenger have forbidden (by) and do not follow the true religion (Islam), namely those who have been given the Book (Jews and Christians) until they pay the *jizyah* obediently and they submit."

Motivation

Motivation is an impulse that appears in a person, whether consciously or not, to carry out actions with certain goals. Motivation is a concept we use to describe the drives that arise in or within an individual that move and direct behavior. Motivation is the explanatory nature that we often use to understand the behavior we observe. Managers prefer to motivate employees positively because they want to find the best way to carry out their work (Harahap, 2016).

Motivation is one of the important factors that must be owned by individuals so that they are moved to carry out an activity, in this case is the motivation to pay taxes, so that later the goals of taxation can be achieved (Tamitha Intassar Husen, 2018).

Income

Income is additional assets obtained from known and permanent sources. Sources of income can be material, such as land or non-material, such as jobs or both so that the income is divided into income, salary/wages and profits (Qardhawiy, 1996). Henry C Simon views income from the point of view of individual income, defining it as the sum of the values of the market value of goods and services consumed and changes in the value of wealth that exist at the beginning and end of a period (Sumarsono, 2007).

The definition of income in economics is the maximum value consumed by someone in a period by expecting the same conditions at the end of the period as the original state. Reksoprayitno defines that income can be interpreted as the total revenue earned in a certain period (Reksoprayitno, 2004).

Income in Islamic View

Whereas in Islam, Al-Isfahani says that income means what is obtained from the reward of a good deed that is worldly or ukhrowi. Worldly rewards or rewards are rewards or rewards that a person gets for the good deeds he has done while in the world (Tarigan, 2017).

As the Word of Allah SWT in Surah An-Nahl verse 144 which reads:

فَكُلُوا مِمَّا رَزَقَكُمُ اللَّهُ حَلَالًا طَيِّبًا وَاشْكُرُوا نِعْمَتَ اللَّهِ إِنَّ كُنْ تُمْ إِيَّاهُ تَعْبُدُونَ

“Eat some of what Allah has bestowed upon you as lawful and good (sustenance) and be grateful for Allah’s favors if you only worship Him.”

In the verse above it is explained that Allah has determined that in earning income it must be lawful and good, because income must not be harmful to himself, and his family. Income from another Islamic perspective says that one thing that distinguishes Islamic economics from other economies is the use of *falah* parameters. *Falah* is true welfare, real welfare where the spiritual components enter into the meaning of this *Falah*. Islamic economics in the sense of an economic system is a system that can deliver humanity to real welfare or *Falah*, actual welfare but more often that welfare is realized in a high increase in GNP which when divided by the population will produce a high per capita income (M. Ridwan, 2013).

From some of the above theories, it can be concluded that income is an increase in capital owned by a company/a person as a result of activities such as sales of merchandise, services, loans, and rental income from a company's assets. In Islamic economics, we are allowed to seek sustenance anywhere as long as it does not interfere with other people's interests and in a lawful way.

Dimensions Affecting Income

There are several factors that affect income, namely (Ratna, 2008): a) Available job opportunities More and more job opportunities available means more income that can be received from the work. Indicators include: Vacancies and Additional income; b) Skills and expertise with the provision of skills and expertise possessed, it will increase efficiency and effectiveness which will ultimately affect income. Indicators include: Efficiency and Effectiveness; c) Motivation Motivation is an encouragement of needs within employees that need to be met so that employees can adapt to their environment and are able to achieve predetermined goals. 75 Indicators of motivation include: 76 Responsibility, work performance, opportunities for advancement, recognition for performance and jobs challenge; d) Tenacity to work Tenacity can be equated with perseverance, the courage to face all kinds of challenges. When facing failure, the failure is used as a provision to pursue towards success and success. Related indicators: Enthusiasm, Courage and Tenacity.

How much capital is used? The size of a person's business is determined by the size of the capital used. A large business will be able to provide great opportunities for the income to be obtained. The indicators include: Effort and sacrifice.

Income in Islamic Perspective Wages or income means what is obtained in return for an act, both worldly and spiritual. The reward or reward that is ukhrawi is the reward or reward that a person gets for the good deeds he does in the world (Tarigan, 2017).

Level of Education

Education is a conscious effort to guide students by the educator physically and spiritually towards the formation of the main personality, both at school and in the community. Education is basically an effort to develop human resources, which is carried out in a systematic, pragmatic and tiered manner, in order to produce competent and qualified human beings who can provide benefits and at the same time increase their dignity.

Socialization

Socialization is a learning process to become a member of society, and through socialization one can become a social being. Being social is a lifelong experience, which is achieved through interacting with others and participating in the daily routines of cultural life. Socialization is a concept that recognizes that a person's social identity, role and history are formed in a continuous process of cultural transmission.

Socialization can be distinguished between primary and secondary socialization: a) Primary socialization is associated with the basic or initial formation of personality, this process begins with accumulating the knowledge and skills necessary to become members of a particular society; b) Secondary socialization consists of complex experiences that occur over time to become members of a particular society or cultural group. Secondary socialization is a process of understanding and feeling the various cultures shown in life as a whole (Santoso, 2013).

Socialization is one of the ways or tools that can be used to arouse and provide knowledge to taxpayers about the Regulations, Tax Procedures, Procedures, and the timing of Land and Building Tax payments. Socialization needs to be done to arouse compliance and awareness of taxpayers to comply with their obligations in paying taxes. For the sake of creating equitable and sustainable national development (Binambuni et al., 2013).

Socialization Theories According to Experts

Fisher's theory Socialization is a complex process in which individuals are able to acquire certain knowledge, skills and attitudes, so that they can successfully participate (associate) in the society around them (Sejati, 2012).

Socialization Implementation Process

The definition of socialization indicates that the process is not a process or activity carried out unilaterally. However, the socialization process is a process carried out by two parties, namely: (1) the party conducting the socialization and (2) the party being socialized.

Land and Building Tax (PBB)

The earth is the surface of the earth and the body of the earth beneath it. The surface of the earth includes land and inland waters as well as the territorial sea of the Republic of Indonesia. Buildings are technical constructions planted or permanently attached to land and/or waters (Madiasmo, 2009). In Law Number 12 of 1994 what is called Land and Building Tax is material in the sense that the amount of tax owed is determined by the condition of the object, namely land, land and/or buildings. Meanwhile, according to Waluyo Land and Building Tax is a tax that is material in nature in the sense that the amount of tax payable is determined by the country of the tax object, namely land and buildings, the condition of the subject does not determine the amount of tax payable (Waluyo, 2008).

Paying Compliance of Land and Building Tax (PBB)

Taxpayer compliance is the fulfillment of tax obligations carried out by taxpayers in the context of contributing to today's development which is expected to be fulfilled voluntarily. Taxpayer compliance is an important aspect considering that the Indonesian tax system adheres to a self-assessment system in which the process absolutely gives trust to taxpayers to calculate, pay and report their obligations.

Taxpayer compliance as a climate of compliance and awareness of fulfilling tax obligations is reflected in situations where: a) Taxpayers understand or try to fulfill all provisions of tax laws and regulations; b) Fill out the tax form with clear details; c) Calculate the amount of tax owed correctly; d) Pay taxes owed on time.

So, it can be concluded that taxpayer compliance is a situation in which taxpayers fulfill their tax obligations and exercise their taxation rights in accordance with applicable regulations without the need for inspections, careful investment, warnings or threats and the application of legal and administrative sanctions.

Taxpayer Compliance Factors

There are several factors that affect taxpayer compliance, among others: a) Taxpayer Awareness; b) Consciousness is a process of learning from experience and observation. Awareness is also an encouragement from the individual by considering the thoughts and feelings of the personality that a person has in behaving.

Ease of Paying Taxes

A systematic tax payment process can facilitate taxpayers in carrying out their obligations. Convenience is one of the factors that must be obeyed by taxpayers in paying taxes.

Taxpayer Knowledge and Understanding of Taxation to Comply with Taxpayers

Tax knowledge is the process of changing the attitude and behavior of taxpayers or groups of taxpayers in an effort to mature humans through teaching and training.

Taxpayer Income

Income is the amount of income received by the community for work performance within a certain period of time, be it daily, weekly, monthly or yearly. Tax revenue is also influenced by the amount of income of the taxpayer. The concept of taxpayer income is the income level of the taxpayer so that it can affect taxpayer compliance in paying PBB tax.

Tax Sanctions

Sanctions are a form of punishment given by the government to individuals who break the rules. This form of punishment can be in the form of fines which can be settled by paying an amount of money that has been determined by the government in accordance with statutory regulations.

Subject and Object of Rural Urban Land and Building Tax

Based on the Langkat Regency Regional Regulation No. 4 of 2012 concerning Land and Building Tax in the Rural and Urban Sector Article 2, Objects of Land and Building Tax in Civil and Urban Areas are land and/or buildings that are owned, controlled, and/or

utilized by individuals or entities, unless the area is used for plantation business activities, forestry, and mining.

Payment and Billing Procedures

Tax payable based on the Taxpayer Notification Letter (SPPT) must be paid no later than 6 months from the date of receipt of the SPPT by the Taxpayer. Unpaid or underpaid taxes payable at maturity are subject to an administrative sanction of 2% per month, calculated from the due date until the day of payment for a maximum period of 24 months.

Maqasid Sharia

Etymologically, Maqasid Sharia consists of two words, namely Maqasid and Sharia. Maqasid as a plural form which means intentional, or purpose. Sharia means the way to the water source *al-mawadhi' tahdar ila al-maa'*. So, Maqasid Sharia etymologically means a goal to come to a place where water is a source of basic human needs, and with water one can live in peace, feel good and refresh the body. From this definition it is clear that all the rules of Allah's law that are prescribed must have a purpose, and it is impossible not to have the intended purpose.

Maqashid Sharia is a goal towards sharia or a path to the main source of life, namely to Allah SWT. According to Al-Syatibi, actually the Sharia aims to realize human benefit in this world and in the hereafter (Bakri, 1996). Thus, Maqashid Sharia is a concept in establishing law for the common good of all human beings both in this world and in the hereafter. The intended benefit is in all aspects of the activities carried out by humans themselves.

RESEARCH METHOD

The method used in this research is descriptive research method with a qualitative approach. According to Zuriah, research using descriptive methods is research that is directed at providing symptoms, facts, or events in a systematic and accurate manner, regarding the characteristics of a particular population or area. Therefore, with a descriptive research method a (qualitative approach), it is hoped that it can provide a clear picture of the Implementation of Land and Building Tax Collection Policies so that it can explain existing phenomena based on data or information obtained during research.

The research location that the researchers conducted was the people of Langkat Regency, especially in the Central Pematang Village. To obtain the necessary data/information/information, the data collection techniques used by researchers in this research are as follows: a) Primary Data Collection Techniques, namely data collection techniques that are carried out directly at the research location; b) Observation is an attempt to find data that can be used to provide a conclusion or diagnosis.

According to (Sugiyono, 2014), data analysis is the process of systematically searching for and compiling data obtained from interviews, field notes and documentation by organizing data into categories, describing them into units, synthesizing them, compiling them into patterns, choosing what is important to learn and making conclusions so that it is easily understood by oneself, nor anyone else.

RESULTS AND DISCUSSION

Regional Office of the Regional Revenue Service of Langkat Regency, North Sumatra Province, the Regional Office of the Regional Revenue Service for Langkat Regency is responsible for regional revenue matters based on the principles of autonomy and assistance. In addition, the Regional Revenue Service or also known as the Dispenda abbreviation has other duties and functions. Dispenda has the main task, namely as an organizer for regional revenue collection in its working area and as a coordinator for other agencies in planning, implementing, controlling and evaluating regional income collection.

Some of the regional revenue sources that are the responsibility of the Regional Office are the supervision of tax revenues, including taxes on houses, land, motorbikes and cars, urban land and building tax, Land and Building Rights Acquisition Fees (BPHTB), car and motorcycle parking taxes in their area. In this regard, the Regional Office has the authority to issue certain permits in accordance with their functions and duties, such as construction permits and procurement of billboards, permits for procurement of parking lots, permits for advertisements and others.

Langkat Regency is a regency located in North Sumatra, Indonesia. The capital is in Stabat. Langkat Regency consists of 23 Districts with an area of 6,272 km² and a population of 902,986 people (2000). The name Langkat was taken from the name of the Langkat Sultanate which once existed in what is now a small town called Tanjung Pura,

about 20km from Stabat, former vice president Adam Malik once studied here. During the Dutch Government, Langkat Regency still had the status of a residency and sultanate (kingdom) with a government leader called the Resident and domiciled in Binjai with his Resident Morry Agesten. The Resident has the authority to accompany the Sultan of Langkat in the field of foreigners only, while native people (natives) are in the hands of the Government of the Langkat Sultanate.

Based on the results of the 2021 Population Census, the population of Langkat Regency is 902,986 people with a population growth rate of 1.14 percent in the 1990-2017 period and a population density of 144.17 people per km². The results of the 2022 Population Census, the majority of the population of Langkat Regency are Malay (70.87 percent), followed by Javanese (9.93 percent), Karo (7.22 percent), Tapanuli/Toba (2 percent), Madina (2 percent) and others (5.94 percent). While the religion adhered to by the population of Langkat Regency is predominantly Muslim (90.00 percent), Christian 7.56 percent), Catholic (1.06 percent), Buddhist (0.95 percent) and others (0.34 percent). The geographical area of Langkat Regency is located at 3o14' and 4o13' north latitude, and 93o51' and 98o45' east longitude.

Table 2
Total Population of Central Pematang Village Based on Gender

No	Gender	Amount	Percentage
1	Man	1638	50%
2	Woman	1611	50%
Amount		3,249	100%

The population of Pematang Tengah Village is based on the distribution of hamlets, which can be seen in the table below:

Table 3
Total Population of Central Pematang Village by Hamlets

No	Hamlet Name	Number of Families	Percentage
1	Hope	404 families	43 %
2	Dawn	153 families	16 %
3	Kesuma	230 families	24 %
4	Rainbow	160 families	17 %
Amount		947 families	100 %

Source: Monograph Data of Central Pematang Village

Population Education Level

Education has a strategic role for human life. That the higher the level of education can be used as a benchmark to determine progress in thinking and can gain a lot of knowledge. The education of the population in Pematang Tengah Village consists of kindergarten, elementary, junior high, high school and tertiary institutions. The average last education of the people in Pematang Tengah Village is high school graduation.

Table 4
Total Population of Central Pematang Village by Education Level

Source: Monograph Data of Central Pematang Village for 2022

No	Level of Education	Number of Population (Person)	L	P
1	Not School yet	195	101	94
2	Not finished elementary school yet	386	187	179
3	Graduated from elementary school/equivalent	618	280	338
4	Graduated from Junior High School/Equivalent	392	214	168
5	Graduated from Senior High School/equivalent	890	420	370
6	College/ University	152	56	86

In the table above, the education level of the people of Pematang Tengah Village is considered high because some of the people finished at the senior high school level. With so many residents who have completed high school, it is hoped that the community will have extensive knowledge and high awareness about the importance of paying Land and Building Tax on time without having to be late in paying Land and Building Tax. Below you can see in detail the number of residents by livelihood.

Table 5
Total Population Based on Livelihoods

No	Livelihood	Amount
1.	Freelance	196
2.	Trader	194
3.	Farmer	18
4.	Farm workers	13
5.	PNS (Civil Servants)/ TNI (Army)/POLRI	58

	(Police)	
6.	Factory Workers	89
7.	Private Sector Employee	89
8.	Driver	20
9.	Pension	25
10.	Fisherman	1

Source: Monograph Data of Central Pematang Village

Land and Building Tax (PBB) is the State Tax imposed on Land and Buildings based on Law Number 12 of 1985 concerning Land and Building Tax as amended by Law Number 12 of 1994. PBB is a tax that is material in nature in the sense of magnitude Tax payable is determined by the condition of the object, namely land and/or buildings. The state of the subject (who pays) does not determine the amount of tax.

To find out how big the contribution is from land and building tax receipts to local own-source revenue receipts in Langkat Regency, a comparison is made between real estate and building tax revenues to regional own-source revenues.

Table 6
Table of Realization of Langkat Regency Land and Building Tax 2021-2022

No	Subdistrict	2021			October 2022		
		Target	Realization	%	Target	Realization	%
1.	Bahorok	400,000,000	402,348,710	100.59	500,000,000	466,616,191	93.32
2.	Kutam Baru	350,000,000	352,630,491	100.75	350,000,000	354,208,291	101.20
3.	Salapian	345,000,000	363,199,963	105.28	345,000,000	260,604,730	75.54
4.	Serapit	220,000,000	236,691,584	107.59	230,000,000	231,979,460	100.86
5.	Kuala	525,000,000	595,834,974	113.49	530,000,000	540,789,549	102.04
6.	Sei Bingai	760,000,000	718,970,146	94.60	760,000,000	442,892,004	58.28
7.	Selesai	1,300,000,000	1,376,070,756	105.85	1,310,000,000	1,381,751,675	105.48
8.	Binjai	730,000,000	784,024,860	107.40	735,000,000	570,318,671	77.59
9.	Stabat	2,450,000,000	1,751,985,295	71.51	2,500,000,000	1,394,199,195	55.77
10.	Wampu	864,000,000	864,226,414	100.03	870,000,000	866,266,600	99.57
11.	Secanggang	790,000,000	922,177,596	116.73	790,000,000	802,390,301	101.57
12.	Hinai	390,000,000	411,425,426	105.49	400,000,000	384,778,048	96.19
13.	Padang Tualang	550,000,000	463,167,344	84.21	560,000,000	349,443,859	62.40
14.	Batang Serangan	350,000,000	384,259,433	109.79	360,000,000	378,297,973	105.08
15.	Sawit Seberang	100,000,000	124,994,513	124.99	110,000,000	112,120,312	101.93
16.	Tanjung Pura	820,000,000	873,067,679	106.47	830,000,000	695,349,319	83.78
17.	Gebang	550,000,000	589,231,953	107.13	560,000,000	571,411,403	102.04
18.	Babalan	730,000,000	829,873,649	113.68	750,000,000	684,198,342	91.23

19.	Sei Lengan	800,000,000	826,704,058	103.34	815,000,000	653,846,229	80.23
20.	Brandan Barat	360,000,000	389,585,013	108.22	370,000,000	223,470,303	60.40
21.	P. Susu	2,800,000,000	2,813,983,012	100.50	2,815,000,000	492,732,083	17.50
22.	Besitang	1,360,000,000	1,448,056,021	106.47	1,375,000,000	1,361,913,159	99.05
23.	Pematang Jaya	200,000,000	211,194,901	105.60	220,000,000	200,222,558	91.01
24.	Bapenda	2,256,000,000	3,066,578,394	135.93	3,415,000,000	3,596,773,234	105.32
Amount		20,000,000,000			21,500,000,000	17,016,573,489	79.15

In every study it must be accompanied by the presentation of data, because the presentation of data in this study is used as a reinforcement. Therefore, this data is analyzed so as to produce conclusions in this study. In accordance with the data collection techniques used by researchers in this study, the researchers used data presentation through observation, interviews, and documentation. Sequentially, research data will be presented which refers to the focus of the problem “Land and Building Tax Compliance by the Village Community of Pematang Tengah Village in 2022-2023”.

Land and Building Tax is a source of local revenue. Therefore, it is necessary to make efforts so that the revenue from the Land and Building Tax sector can be maximized, although until now it is still very difficult to make it happen due to various problems. Central Pematang Village is divided into 4 hamlets including Harapan Hamlet, Kesuma Hamlet, Pelangi Hamlet, Fajar Hamlet. The achievement of Land and Building Tax in Pematang Tengah Village has not been maximized. This is the responsibility of the regional government, especially the Langkat Regency government, to further optimize efforts so as to maximize the results of Land and Building Tax revenue with the efforts made by officers, in addition to officers from all levels of society.

There are several factors that affect taxpayer compliance, among others.

Low Level of Consciousness

Consciousness is a process of learning from experience and observation. Awareness is also an encouragement from the individual by considering the thoughts and feelings of the personality that a person has in behaving. Taxpayer awareness is needed to improve tax compliance.

Low Knowledge Level

Tax knowledge is the process of changing the attitude and behavior of taxpayers or groups of taxpayers in an effort to mature humans through teaching and training. If the Taxpayer really understands, he will know administrative sanctions and criminal

sanctions in connection with SPT and NPWP. Following are the results of an interview with the village secretary in October 2022:

“As for the level of knowledge of taxpayers in Pematang Tengah Village regarding knowledge of the meaning of PBB, rights and obligations as a taxpayer, when paying, it is still relatively low, Miss. There are still many taxpayers who pay the PBB as they please. Taxpayers in Pematang Tengah Village still often neglect paying PBB because taxpayers think paying PBB is not so important if it has to be paid on time.”

Taxpayer Income

Income is the amount of income received by the community for work performance within a certain period of time, be it daily, weekly, monthly or yearly. From the observations, not all residents of Pematang Tengah Village have the same income and jobs. Especially residents who work as construction workers and traders, they get irregular income, can make profits and losses.

Penalty

Sanctions are a form of punishment given by the government to individuals who break the rules. This form of punishment can be in the form of fines which can be settled by paying an amount of money that has been determined by the government in accordance with statutory regulations.

From the explanation of the factors that influence the low public awareness to pay Land and Building Tax according to the results of interviews and observations of researchers that influence public awareness to pay Land and Building Tax among others: a) The low level of awareness greatly affects compliance with paying Land and Building Tax. Taxpayers in Pematang Tengah Village still often neglect paying PBB and even sanctions are underestimated because the nominal amount is small; b) The low level of knowledge greatly affects compliance with paying Land and Building Tax. Taxpayers in Pematang Tengah Village still often neglect paying PBB; c) Individual situation (no money) greatly affects the awareness of paying Land and Building Tax. Taxpayers are aware of paying Land and Building Tax, but are constrained because they do not have extra money to pay Land and Building Tax; d) Sanctions are a form of punishment given by the government to individuals who break the rules. Sanctions

have a very important effect on the level of income from Land and Building tax each year.

Efforts to Increase Public Compliance in Paying Land and Building Taxes

Socialization

By providing counseling to taxpayers, it is hoped that they can provide information, consultation and guidance regarding Land and Building Tax, so as to increase taxpayer knowledge about the important role of paying Land and Building Tax and can foster awareness and willingness of taxpayers to carry out their obligations as citizens by pay Land and Building Tax. Following are the results of an interview with the village secretary, Mr. Budi Aswin, an interview conducted in October 2022 which stated that:

“In terms of counseling or outreach, we usually hold socialization every year for taxpayers, Miss, which is attended by all residents of Pematang Tengah Village. For information related to socialization, we give letters to each RT/RW to distribute to residents of Pematang Tengah Village, and We also provide information through banners that tax payments can be made anywhere.” (Budi Aswin, Langkat Interview, October 2022).

From the results of the interviews above it can be seen that counseling or outreach activities are carried out once a year by the Village Office. Counseling is not carried out in stages to taxpayers by the Village office, with counseling to taxpayers it is hoped that it will be able to upload and be able to provide broad knowledge to taxpayers about the important role of Land and Building Tax.

Improving Services to the Community

Improving services to the community by bringing tax payment posts closer to places determined by the government listed in each SPPT given to taxpayers, there is information if taxpayers can pay Land and Building Tax at a Bank that is close to the house or residence of the obligatory tax, can be paid through the nearest Post Office or if at the closest residence to an ATM can be used to pay Land and Building Tax. Following are the results of an interview with Kak Wenny, an interview conducted in October 2022 which stated that:

“Starting in 2015, land and building tax payments will no longer be made at the Village office, but taxpayers can pay through the BANK, Post Office, Indomaret, Gopay, Head of RT so that taxpayers do not need to come to the Village office which is the distance from home to the Village Office. far away, we are improving services for paying Land and Building Tax by distributing SPPT in a timely manner.”

Obstacles in Raising Public Awareness to Pay Land and Building Tax

In increasing public awareness in paying Land and Building Tax there are various obstacles or problems that often hinder the achievement of the target of Land and Building Tax revenue in Pematang Tengah Village, including: a) It is difficult to trace taxpayers who are not domiciled in Pematang Tengah Village. This usually happens because the tax object has changed ownership, and the owner of the goods does not live in Tanjung Pura District; b) Lack of awareness of taxpayers in fulfilling the obligation to pay taxes. Many lands and/or building owners in Pematang Tengah Village, especially new owners, deliberately did not register land and/or buildings as tax objects at the Village Office, and also did not report them to the sub-district or sub-district, district officials. They think that having a certificate means that all matters have been completed, even though there should still be other obligations that must be fulfilled, namely paying Land and Building Tax.

From the explanation above, it can be concluded that the obstacles that can hinder public awareness to pay Land and Building Tax are: a) Obstacles in providing counseling to the Compulsory Village of Pematang Tengah in paying Land and Building Tax; b) There was a technical error.

Obstacles in the Management of Land and Building Tax in Increasing Village Original Income

Land and Building Tax Receivables Arise

In Article 1 number 6 of Law Number 1 of 2004 concerning the State Treasury, State Receivables are defined as the amount of money that must be paid to the Central Government or the rights of the Central Government which can be valued in money as a result of agreements or other consequences based on laws and regulations or other legal consequences. Based on this definition, the State's receivables are an amount of money that must be paid by individuals or entities to the State so that the State is obliged to try to collect it.

Land and Building Tax Contribution to Langkat District's Original Revenue

Land and Building Tax is a state tax in which most of the revenue is regional income which among other things is used to provide facilities which are also enjoyed by the Central Government and Regional Governments. The function of Land and Building Tax is as a principle of assistance to Regional Original Revenue for increasing and spending the Regional Revenue and Expenditure Budget in accordance with the calculation of the percentage for the Regency/City of 64.8% while for the Province and the Central Government it is 32.2%.

The Regional Government of Langkat Regency receives an allocation of land and building tax funds from the Central Government of 64.8% in accordance with Law of the Republic of Indonesia No. 33 of 2004 concerning "Financial Balance between the Central Government and Regional Governments" article 12 paragraph (2).

CONCLUSION

Based on the results of the data analysis that has been done, it can be concluded that there are obstacles in collecting land and building tax in Pematang Tengah Village, Langkat Regency, namely as follows: a) The level of awareness about paying land and building tax in Pematang Tengah Village, Langkat District is low; b) There were no sanctions given to people who did not pay land and building taxes in Pematang Tengah Village, Langkat Regency; c) Communities in Pematang Tengah Village, Langkat Regency do not directly feel the impact of paying land and building taxes. Based on this, the realization of the tax target that has been set is still low, causing the goal of land and building taxes to increase regional PAD not to be achieved.

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