

THE PHENOMENON OF TAXPAYER COMPLIANCE IN PAYING PBB-P2 IN PITU DISTRICT, NGAWI REGENCY



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Abstract

This research aims to analyze the phenomenon of taxpayer compliance in paying PBB-P2 in Pitu District, Ngawi Regency. The population in this study is the PBB-P2 mandatory in the Pitu sub-district area, Ngawi Regency with a number of 20,427. The sample size was determined by using the Slovin formula and obtaining a sample of 104 respondents. All data was collected using a questionnaire and then processed using multiple linear regression analysis techniques with the help of SPSS software. The results of the analysis show that PBB-P2 Tax Sanctions, PBB-P2 NJOP, and taxpayer education level have a significant influence on taxpayer compliance. However, taxpayer awareness, tax knowledge, and tax authorities services do not have a significant effect on taxpayer compliance. Furthermore, the regression model shows that together, taxpayer awareness, tax knowledge, tax sanctions, tax service, NJOP, and taxpayer education level significantly influence rural and urban land and building tax compliance (PBB-P2).

Keywords: Taxpayer Compliance, Taxpayer Awareness, Tax Knowledge, Tax Sanctions, Tax Authorities Services, NJOP, Taxpayer Education Level, Rural and Urban Land and Building Tax (PBB-P2)

INTRODUCTION

The property tax that first received attention was the Land and Building Tax (PBB). PBB is a material tax in the sense that the amount of tax payable is determined according to the object, namely land and/or buildings (Damayanti & Karim, 2022). The status of the object does not determine the amount of tax. PBB was initially a central tax whose revenues were allocated to regions according to certain proportions, but in its development based on Law No. 28 of 2009 concerning PDRD, this tax, especially in urban and rural areas, becomes a pure regional tax, called Rural and Urban Land and Building Tax (PBB-P2). The philosophical basis of the Land and Building Tax (PBB) is that tax is an important source of state revenue to realize and improve national development to increase people's prosperity and welfare, it is necessary to increase community participation (Daryatno, 2021).

Rural and Urban Land and Building Tax (PBB P2) is a type of tax collected by local governments from the community, starting from January 1st, 2014, which is regulated in the Law of the Republic of Indonesia article 182 Number 28 of 2009 concerning Regional Taxes and Regional Levy, where Land Tax and Rural and Urban Buildings (PBB-P2) becomes a tax region (Gunawan, 2022). With the enactment of this Law, regional governments have full responsibility for managing Rural and Urban Land and Building Tax (PBB P2), so that automatically the regional government concerned must regulate it in such a way and finance its region independently. With the aim that the income target from PBB-P2 can be achieved optimally.

To follow up on the Republic of Indonesia Law Article 182 Number 28 of 2009 concerning Regional Taxes and Regional Levies, Ngawi Regency issued Regional Regulation Number 1 of 2012 concerning Rural and Urban Land and Building Taxes. In carrying out PBB-P2 collection, local governments still face many obstacles, such as the low level of public willingness to fulfill their tax obligations. This creates a very large gap between the revenue target and the realization of PBB-P2 revenue in Ngawi Regency. Of course, the large difference between the revenue target and the realization of PBB-P2 is a problem that must be overcome.

To ensure a supply of funds to finance state expenditures, effective and efficient tax collection is required. The public and government are required to actively participate in

implementing ideal tax collection. Local revenue will be optimal if the level of taxpayer compliance in paying taxes is further increased. In attribution theory, it is explained that taxpayer compliance is influenced by two types of factors, namely internal factors and external factors (Dessy, 2019). Internal factors are factors related to the individual characteristics of the Taxpayer (WP) and originating from the WP itself which are triggers in carrying out the WP's tax obligations, such as the WP's level of understanding and education. On the other hand, factors originating from the taxpayer's external environment, such as the quality of services provided by the tax service/fiscus officers, are referred to as external factors.

One way to maximize land and building tax revenues is to increase taxpayer compliance. According to (Ramdhan, 2020) Taxpayer compliance is very important and needs to be considered in the government's efforts to maximize state revenues from the tax sector. Obedience is the characteristic of someone who obeys and carries out all the rules that have been made and determined. According to (Paizah, 2021) Taxpayer compliance is the community's obligation to pay taxes voluntarily without receiving compensation for fulfilling development. From the definition above, it can be concluded that the obligation to pay tax and carry out the responsibility to pay tax is based on the provisions of the tax law.

Taxpayer compliance is influenced by several factors, the first factor is taxpayer awareness, taxpayer awareness is a form of participation in supporting regional development and the condition of knowing and understanding about awareness of paying taxes in implementing applicable tax provisions and having the desire to fulfill the tax. (FO Sitanggang, 2021). Tax awareness is the state of taxpayers being aware of, understanding, calculating, paying, and carrying out tax responsibilities voluntarily. Taxpayers must have a reliable perception of taxes, so taxpayer awareness will increase (Arif, 2018).

Research on PBB-P2 taxpayer compliance has been carried out by previous research, including: (MK Sitanggang et al., 2021) researched the analysis of factors influencing compliance with rural and urban land and building taxpayers and their influence on rural and urban land and building tax receivables in Karo Regency. The results of the research show that PBB-P2 Services, PBB-P2 Tax Sanctions, PBB-P2 Knowledge, PBB-P2 Taxpayer Awareness, and PBB-P2 NJOP have an effect on PBB-P2 taxpayer compliance, and PBB-P2

taxpayer compliance has an effect on PBB-P2 receivables. The difference between this research and previous research is that the research object is rural and urban land and building taxpayers in Pitu District, Ngawi Regency, and adding the independent variable level of education.

RESEARCH METHOD

Types of Research

This research uses a quantitative approach, namely research that emphasizes variables as research objects. The data source for this research is primary data taken by distributing questionnaires to Rural and Urban Land and Building Taxpayers (PBB-P2) in Pitu District, Ngawi Regency. This research will be proven by testing the hypothesis using statistical analysis methods with multiple linear regression analysis assisted by using the SPSS application.

Population and Sample

Population and sample are general terms used for quantitative research. Population is described as the number of units whose properties or characteristics will be studied. If the population is large, researchers will identify samples from known populations.

Population

According to (Sugiyono, 1997), population is a generalization area consisting of objects/subjects that have certain quantities and characteristics determined by the researcher to be studied and then conclusions drawn. The population in this research is Rural and Urban Land and Building Tax (PBB-P2) taxpayers in Pitu District, Ngawi Regency. In 2022, there will be 20,427 taxpayers for Rural and Urban Land and Building Tax (PBB-P2) in Pitu District, Ngawi Regency (Ngawi BK, 2023).

Sample

The sample is a portion of the population chosen to represent that population. The sampling technique uses a purposive sampling method. In this method, sampling is carried out by identifying a set of characteristics based on the research objectives to obtain the information the researcher needs.

Sample criteria used:

- 1) Rural and Urban Land and Building Taxpayers (PBB-P2) who live in Pitu District, Ngawi Regency who are registered as PBB-P2 taxpayers
- 2) Rural and Urban Land and Building Taxpayers (PBB-P2) who live in Pitu District, Ngawi Regency who have paid PBB-P2

Sampling in this research used the Solvin formula. The reason for using this formula is to get a representative sample that is more accurate or close to the existing population. Slovin's formula is also used in research (Herlina, 2020) The Slovin formula for determining sample size is as follows:

$$n = \frac{N}{1 + Ne^2}$$

Information:

n = Sample Size

N = Population Size

e = Error (0.1)

RESULTS AND DISCUSSION

Respondent Profile Characteristics

Respondents in this study were rural and urban land and building taxpayers (PBB-P2) in Pitu District, Ngawi Regency. The following is a description of the identity of the research respondents consisting of gender, age, and length of time as a taxpayer.

Description of Taxpayer Respondents Based on Gender

Table 1.
Taxpayer Respondent Data Based on Gender

Gender	Amount	Percentage
Man	40	38.46%
Woman	64	61.54%
Total	104	100%

Source: Processed Primary Data, 2024

Based on table 1. above, shows that around 64 people, or 61.54% of respondents were predominantly female and the remaining 40 people, or 38.46% were male.

Description of Taxpayer Respondents Based on Age

Table 2.
Taxpayer Respondent Data Based on Age

Age Range	Amount	Percentage
20-30 Years	28	26.92%
31-40 Years	36	34.62%
41-50 Years	32	30.77%
> 50 Years	8	7.69%
Total	104	100%

Source: Processed Primary Data, 2024

Based on table 2. above, shows that respondents were predominantly aged between 31-40 years, namely around 36 people or 34.62%; aged 41-50 years around 32 people or 30.77%; aged 20-30 years around 28 people or 26.92%; and age > 50 years around 8 people or 7.69%.

Description of Taxpayer Respondents Based on Length of Time They Have Been Taxpayers

Table 3.
Taxpayer Respondent Data Based on Length of Time as a Taxpayer

Old WP PBB-P2	Amount	Percentage
1-5 Years	26	25.00%
6-10 Years	41	39.42%
11-15Year	30	28.85%
> 15 Years	7	6.73%
Total	104	100%

Source: Processed Primary Data, 2024

Based on table 3. above, shows that respondents are dominated by those who have been taxpayers for a period of between 6-10 years, namely 41 people or 39.42; the length of time as a taxpayer is 11-15 years, namely around 30 people or 28.85%; length of time as a

taxpayer 1-5 years, approximately 26 people or 25.00%; and the duration of being a taxpayer > 15 years is around 7 people or 6.73%.

Hypothesis Testing Results

Hypothesis testing is carried out using a significance value of 0.05 through multiple regression analysis, which consists of multiple linear regression testing, F test, t-test, and coefficient of determination test (R²). The results of the test are as follows:

Multiple Linear Regression Test Results

Multiple linear regression analysis is used to test the influence of more than one independent variable on one dependent variable. This analysis is used to determine Taxpayer awareness (X1), Tax Knowledge (X2), Tax Sanctions (X3), Fiscus Services(X4), NJOP (X5), and Education Level (X6) on Taxpayer Compliance (Y) of Rural and Urban Land and Building Taxpayers (PBB-P2). The results of the multiple linear regression test are explained as follows:

Table 4.
Multiple Linear Regression Test Results

Model	Unstandardized Coefficients			t	Sig.
	B	Std. Error	Beta		
(Constant)	0.307	1,399		0.220	0.827
KWP	0.050	0.053	0.051	0.941	0.349
PP	-0.105	0.067	-0.083	-1,566	0.121
SP	0.745	0.065	0.759	11,502	0,000
P.F	0.086	0.084	0.068	1,029	0.306
N.J	0.173	0.060	0.175	2,900	0.005
T.P	0.366	0.143	0.138	2,564	0.012

Source: Primary Data Processed with SPSS, 2024

From the results of multiple linear regression analysis in Table 4, the following equation can be obtained:

$$KWJBPJ = 0.307 + 0.050 KWP - 0.105 PP + 0.745 SP + 0.086 PF + 0.173 NJ + 0.366 BC + e$$

Based on the linear regression equation above, it can be concluded as follows:

1. The regression coefficient for the taxpayer awareness variable shows a positive coefficient of 0.050. This means that the higher taxpayer awareness, the higher taxpayer compliance will be. Conversely, if taxpayer awareness decreases, taxpayer compliance will decrease further.
2. The regression coefficient for the tax knowledge variable shows a negative coefficient of -0.105. This means that the higher the tax knowledge, the lower taxpayer compliance will be. Conversely, if tax knowledge decreases, taxpayer compliance will increase.
3. The regression coefficient for the tax sanctions variable shows a positive coefficient of 0.745. This means that the higher the tax sanctions, the higher taxpayer compliance will be. Conversely, if tax sanctions decrease, taxpayer compliance will decrease.
4. The regression coefficient for the tax service variable shows a positive coefficient of 0.086. This means that the higher the tax service, the higher taxpayer compliance will be. On the other hand, if tax service services decrease, taxpayer compliance will decrease further.
5. The regression coefficient for the NJOP variable shows a positive coefficient of 0.173. This means that the higher the NJOP, the higher taxpayer compliance will be. Conversely, if NJOP decreases, taxpayer compliance will decrease further.
6. The regression coefficient for the taxpayer education level variable shows a positive coefficient of 0.366. This means that the higher the taxpayer's education level, the higher the taxpayer's compliance. On the other hand, if taxpayer education decreases, taxpayer compliance will decrease.

F Test Results

The F test shows whether all the variables included in the model have a joint influence on the dependent variable. The F test is used to test the feasibility of the regression model, whether the regression model used is feasible or not. The model is said to be feasible if the significance value is less than 0.05. The results of the F test can be seen in Table 5.

Table 5.
F Test Results

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	237,835	6	39,639	56,028	,000b
Residual	68,626	97	0.707		
Total	306,462	103			

Source: Primary Data Processed with SPSS, 2024

Based on Table 5, the results of the F test have a significance value of 0.000 or smaller than 0.05 and the Fcount value of 56.028 is greater than the Ftable of 2.190, which means that the research regression model is suitable or fit (goodness of fit) or it can also be said that The independent variables together have a significant effect on the dependent variable, so that taxpayer awareness, tax knowledge, tax sanctions, tax authorities services, NJOP, and taxpayer education level simultaneously influence taxpayer compliance with land and building taxes in rural and urban areas (PBB- P2).

T Test Results

The t-test is used to determine the influence of each independent variable individually on the dependent variable. Table 6. below presents the results of the t-statistical test in this study, as follows:

Table 6.
T Test Results

Variable	t_{count}	Q_{table}	Sig.	Information
KWP	0.941	1,985	0.349	H1 Rejected
PP	-1,566	1,985	0.121	H2 Rejected
SP	11,502	1,985	0,000	H3 Accepted
P.F	1,029	1,985	0.306	H4 Rejected
N.J	2,900	1,985	0.005	H5 Accepted
T.P	2,564	1,985	0.012	H6 Accepted

Source: Primary Data Processed with SPSS, 2024

Based on Table 6, it can be seen that there are 3 independent variables, namely PBB-P2 Tax Sanctions, PBB-P2 NJOP, and Taxpayer Education Level which influence the dependent variable of taxpayer compliance. Meanwhile, the independent variables, namely taxpayer awareness, PBB-P2 Knowledge, and Fiscus Services do not affect the dependent variable PBB-P2 mandatory compliance.

The explanation is as follows:

- a) The taxpayer awareness variable has a significance value of 0.349 which is greater than 0.05 or 5% and the t value is 0.941 which is smaller than the t table value of 1.985. So H1 is rejected, meaning that taxpayer awareness does not affect taxpayer compliance.
- b) The PBB-P2 knowledge variable has a significance value of 0.121 which is greater than 0.05 or 5% and the t value is -1.566 which is smaller than the t table value of 1.985. So H2 is rejected, meaning that knowledge of PBB-P2 does not affect taxpayer compliance.
- c) The PBB-P2 tax sanctions variable has a significance value of 0.000, which is smaller than 0.05 or 5% and the t value is 11.502, which is greater than the t table value of 1.985. So H3 is accepted, meaning that PBB-P2 tax sanctions affect taxpayer compliance.
- d) The tax service variable has a significance value of 0.306 which is greater than 0.05 or 5% and the tcount value of 1.029 is smaller than the ttable value of 1.985. So H4 is rejected, meaning that tax authorities' services do not affect taxpayer compliance.
- e) The NJOP PBB-P2 variable has a significance value of 0.005, which means it is smaller than 0.05 or 5%, and the t value of 2.900 is greater than the t table value of 1.985. So H5 is accepted, meaning that NJOP PBB-P2 affects taxpayer compliance.
- f) The variable taxpayer education level has a significance value of 0.012, which is smaller than 0.05 or 5% and the t value is 2.564, which is greater than the t table value of 1.985. So H6 is accepted, meaning that the taxpayer's education level influences taxpayer compliance.

R2 Test Results

The R2 test is used to determine how much the dependent variable can be explained by the independent variable. This research uses the variables taxpayer awareness (X1), tax knowledge (X2), tax sanctions (X3), tax authorities services (X4), NJOP (X5), and education level (X6). Meanwhile, the dependent variable is compliance with rural and urban land and

building tax (PBB-P2) (Y). The results of the determinant coefficient test (R2) are presented in table 7 below:

Table 7.
Coefficient of Determination Test Results (R2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
	0.881a	0.776	0.762	0.841

Source: Primary Data Processed with SPSS, 2024, Appendix

Table 7 shows the Adjusted R Square value of 0.762. This means that 76.2% of the taxpayer compliance variable can be explained by the variables taxpayer awareness, tax knowledge, tax sanctions, tax authorities services, NJOP, and education level. Meanwhile, the remainder (100% - 76.2%) 23.8% is explained by other variables outside the research model. Other variables that influence rural and urban land and building tax compliance (PBB-P2) according to (Handayan, 2023) is the socialization of taxation. Tax socialization is an effort made by the Director General of Taxes to provide Taxpayer Compliance to the public, especially for Taxpayers to know everything about taxation both in terms of regulations and tax procedures using appropriate methods. The Director General of Taxes always makes every effort to provide this information through counseling or outreach so that it is better known and understood by Taxpayers.

Meanwhile, according to (Chomsatu, 2018) that affect taxpayer compliance with rural and urban land and building taxes (PBB-P2) are the Sunset Policy and Tax Amnesty. Sunset policy is a government policy regarding taxes that provides facilities for eliminating administrative sanctions in the form of interest. With the Sunset policy, taxpayers can fulfill their tax obligations correctly, both for past and future taxes, thereby increasing state tax revenues. Meanwhile, Tax amnesty is a government policy regarding taxation which causes taxpayers to receive tax amnesty.

The Influence of Taxpayer Awareness on Taxpayer Compliance

Based on the test results, the Taxpayer Awareness variable has a significance value of 1.128 which is greater than 0.05 and the tcount value of 0.941 is smaller than the ttable value of 1.985. This means that H1 is rejected, so it can be said that the taxpayer awareness variable does not affect taxpayer compliance. In this research, there is no influence between

taxpayer awareness and taxpayer compliance because taxpayers lack awareness that paying rural and urban land and building taxes (PBB-P2) may be influenced by other factors, namely the strictness of tax sanctions. Therefore, taxpayer awareness is not a determinant for taxpayers in increasing taxpayer compliance.

This research is in line with research conducted by (Suharyono, 2019) that taxpayer awareness does not have a positive and significant effect on taxpayer compliance. However, the results of this research are not in line with research conducted by (MK Sitanggang et al., 2021) which states that taxpayer awareness has a positive and significant effect on the PBB-P2 taxpayer compliance variable

The Influence of Tax Knowledge on Taxpayer Compliance

Based on the test results, the Tax Knowledge variable has a significance value of 0.121 or greater than 0.05 and the tcount value is -1.566, which is smaller than the ttable value of 1.985. This shows that H2 is rejected so that tax knowledge does not affect taxpayer compliance. In this research, there is no influence of taxpayer compliance between rural and urban land and building tax (PBB-P2) on taxpayer compliance, possibly because it is influenced by poor knowledge of regulations and legislation. Therefore, taxpayer knowledge is not a determinant for taxpayers in increasing taxpayer compliance.

This research is in line with research conducted (Apriani, 2019), (Putra, 2019), And (Suharyono, 2019) that tax knowledge does not have a positive and significant effect on taxpayer compliance. However, the results of this research are not in line with research conducted by (MK Sitanggang et al., 2021) which states that PBB-P2 knowledge has a positive and significant effect on PBB-P2 taxpayer compliance.

The Effect of PBB-P2 Sanctions on Taxpayer Compliance

Based on the test results, the Tax Sanctions variable has a significance value of 0.000 or smaller than 0.05 and the tcount value of 11.502 is greater than the ttable value of 1.985. This shows that H3 is accepted so that PBB-P2 sanctions affect taxpayer compliance. The imposition of tax sanctions on taxpayers can result in the fulfillment of tax obligations by taxpayers so that it can increase taxpayer compliance itself. They will obey because they think that there will be heavy sanctions due to prohibited actions in their efforts to hide it.

The higher the level of tax sanctions, the higher the level of taxpayer compliance (Parera, 2017).

This research is in line with research conducted (MK Sitanggang et al., 2021), (Mumu, 2020), and (Rusli, 2020) which states that PBB-P2 tax sanctions have a positive and significant effect on PBB-P2 taxpayer compliance. Apart from that, according to research, tax sanctions have a positive and significant effect on PBB-P2 taxpayer compliance. Likewise with the research results. However, the results of this study are not in line with research conducted by (Ermawati, 2020) which states that tax sanctions do not have a positive and significant effect on taxpayer compliance.

The Influence of Tax Authorities' Services on Taxpayer Compliance

Based on the test results, the tax service variable has a significance value of 0.306 or greater than 0.05 and the tcount value of 1.029 is smaller than the ttable value of 1.985. This shows that H4 is rejected, so tax service services do not affect taxpayer compliance. In this study, there was no influence between tax authorities' services on taxpayer compliance due to the lack of satisfaction with tax services for taxpayers. Therefore, tax authorities' services are not a determinant for taxpayers in increasing taxpayer compliance.

This research is in line with research conducted by (Zumrotun, 2018) and (Stefani, 2018) which state that tax authorities' services do not have a positive and significant effect on taxpayer compliance. However, the results of this study are not supported by (MK Sitanggang et al., 2021) and (Mustikawati, 2019) which state that tax services have a positive and significant effect on PBB-P2 taxpayer compliance.

The Effect of NJOP PBB-P2 on Taxpayer Compliance

Based on the test results, the NJOP PBB-P2 variable has a significance value of 0.005 or smaller than 0.05 and the tcount value of 2.900 is greater than the ttable value of 1.985. This shows that H5 is accepted, so NJOP PBB-P2 affects taxpayer compliance. This shows that the NJOP given to taxpayers was well received.

This research is in line with research conducted (MK Sitanggang et al., 2021) and (Kosmalinda, 2018) that the NJOP PBB-P2 variable has a significant influence on the PBB-P2 taxpayer compliance variable.

The Influence of The Taxpayer's Education Level on Taxpayer Compliance

Based on the test results, the taxpayer education level variable has a significance value of 0.012 or smaller than 0.05 and the tcount value of 2.564 is greater than the ttable value of 1.985. This shows that H6 is accepted so that the taxpayer's education level influences taxpayer compliance.

Theoretical studies explain that a person's level of education can influence a person's compliance. Highly educated people will know more about taxation and understand tax benefits than less educated individuals. From this statement, it can be concluded that people who are highly educated will be more obedient and more compliant with tax regulations. The better the level of education achieved, the better the knowledge and information will be so that people will comply with the applicable rules (Nurul, 2023). This research is in line with research conducted (Nurul, 2023) that the level of education has a significant effect on the level of taxpayer compliance in paying PBB-P2.

CONCLUSION

Based on the test results and discussion, it can be concluded that the variables that have been tested have different influences on taxpayer compliance, namely PBB-P2 tax sanctions, PBB-P2 NJOP, and taxpayer education level have a significant influence on taxpayer compliance. However, taxpayer awareness, tax knowledge, and tax authorities services do not have a significant effect on taxpayer compliance. The regression model shows that together, taxpayer awareness, tax knowledge, tax sanctions, tax authorities' services, NJOP, and taxpayer education level significantly influence rural and urban land and building tax compliance (PBB-P2).

Based on the test results, several limitations need to be considered in this research. First, this research cannot be generalized, because there were too few respondents and only applies to Pitu District, Ngawi Regency. Second, the coefficient of determination value shows that around 76.2% of the variation in taxpayer compliance can be explained by researchers, so other factors are not included in this research.

For further research, it is recommended that the coverage needs to be broader, both respondents and the respondent's area of domicile. Apart from that, in future research, it is

recommended to add other variables that have not been considered by researchers, so that research results are expected to be better, more complete, and accurate.

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