
THE INFLUENCE OF TAXPAYER KNOWLEDGE AND TAXPAYER'S AWARENESS ON LAND AND BUILDING TAXPAYER COMPLIANCE (STUDY IN ONE OF THE DISTRICT IN BANDUNG DISTRICT)

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ABSTRACT

This study investigates the effect of taxpayer knowledge and taxpayer awareness on taxpayer compliance with Land and Building Tax. The research method uses a survey approach to taxpayers in one of the sub-districts in Bandung Regency. The number of respondents who are willing to fill out the questionnaire is 100 taxpayers. The results of the study indicate that there is an influence of taxpayer knowledge and taxpayer awareness on taxpayer compliance with Land and Building Tax. The results of the study recommend that the government provide socialization regarding the important role of land and building tax in order to increase taxpayer compliance in paying land and building tax.

Keywords: taxpayer knowledge, taxpayer awareness, taxpayer compliance.

ABSTRAK

Penelitian ini menginvestigasi pengaruh pengetahuan wajib pajak dan kesadaran wajib pajak terhadap kepatuhan wajib pajak pada Pajak Bumi dan Bangunan. Metode penelitian menggunakan pendekatan survey terhadap wajib pajak di salah satu kecamatan di Kabupaten Bandung. Jumlah responden yang bersedia untuk mengisi kuisioner sebanyak 100 orang wajib pajak. Hasil penelitian mengindikasikan terdapat pengaruh pengetahuan wajib pajak dan kesadaran wajib pajak terhadap kepatuhan wajib pajak pada Pajak Bumi dan Bangunan. Hasil penelitian merekomendasikan agar pemerintah memberikan sosialisasi mengenai peran penting pajak bumi dan bangunan agar dapat meningkatkan kepatuhan wajib pajak untuk melakukan pembayaran pajak bumi dan bangunan.

Kata kunci: pengetahuan wajib pajak, kesadaran wajib pajak, kepatuhan wajib pajak.

INTRODUCTION

Several types of taxes exist in Indonesia, including the Land and Building Tax. At first, they were giving Land and Building Tax to Regency or

City Regional Governments. However, with the enactment of law number 28 of 2007 concerning Regional Taxes and Levies, the obligation to collect Land and Building Tax in the Rural and Urban Sector (PBB P2) has been handed over to

the district/city governments. This condition allows the Regional Government to manage its taxes without dependence on the Central Government. (Sidharta, 2017)

It is a common phenomenon in a society that the level of compliance with paying PBB is still at a low level. Communities are relatively used to being passive in carrying out their tax obligations on receiving benefits from their land and buildings. Moreover, the usual procedure for distributing Annual Tax Returns (SPPT), circulated through the RT-RW network to residents' homes, makes residents more "waiting" and rarely proactively ask for SPPT at local government offices. Various research results confirm that the phenomenon of taxpayer compliance in carrying out their tax obligations is closely related to the level of awareness of the taxpayer. The cause of low awareness of paying PBB is related to the level of taxpayer compliance due to the problem of tax sanctions that have yet to be enforced, even though there are consequences for taxpayers if they are late in making PBB payments, administrative and criminal sanctions.

Tax knowledge is vital in increasing individual awareness to pay taxes, especially on Land and Building taxes. Taxpayers will pay attention to their obligations if they understand tax knowledge and the benefits of paying taxes for regional infrastructure development at each predetermined maturity.

Taxes are a significant source of state revenue in sustaining development financing from within the country. Therefore, the tax size will determine the state budget's capacity to finance state spending, development, and routine financing.

With an adequate level of tax knowledge, it will be easy for taxpayers to comply with tax regulations, where each taxpayer can prioritize their obligations to the state. Especially from paying this tax, the impact can be felt together.

Taxpayer awareness is, of course, different for each taxpayer. The individual's cultural, social, and economic conditions can influence this. Not only that, there are other factors, one of which is the collection method, the tax rate imposed, the inspection technique, and the application of sanctions in accordance with the provisions of the tax law.

Taxpayer compliance is also essential to every taxpayer because there is a positive impact if fulfilling obligations as a taxpayer, one of which is implementing sustainable infrastructure development for the common welfare.

Research examining the effect of tax knowledge on taxpayer compliance shows that it affects taxpayer compliance in paying land and building taxes. The research conducted by Sutantri & Santoso (2019) shows that knowledge of taxation positively affects taxpayer compliance. However, Harahap & Silalah (2021) research

found that taxpayer knowledge only affects taxpayer compliance.

Research that examines the effect of taxpayer awareness on taxpayer compliance shows that taxpayer compliance affects taxpayer compliance. As in the research conducted by Sutarjo (2020), Taxpayer Awareness significantly influences Taxpayer Compliance. This condition means that the higher the taxpayer's awareness level, the higher the level of taxpayer compliance in carrying out their obligations as land and building taxpayers in Batam City. On the other hand, the results of research conducted by Rahayu, Mete & Hernanik (2020) showed that taxpayer awareness has an effect but is insignificant on taxpayer compliance.

From the explanation and some information from the research results, taxpayer awareness is a condition where taxpayers know, understand, and implement tax provisions correctly and voluntarily. Knowledge and understanding of taxation are essential because they can assist taxpayers in complying with tax regulations. Taxpayers must implement the rules properly and voluntarily. So awareness is taxpayers' knowledge in paying their taxes, not only knowing but being obedient in carrying it out. The research conducted by Sutantri & Santoso (2019) shows that knowledge of taxation positively affects taxpayer compliance. Research that examines the effect of taxpayer awareness on taxpayer compliance shows that taxpayer compliance

affects taxpayer compliance. As in the research conducted by Sutarjo (2020), Taxpayer Awareness significantly influences Taxpayer Compliance.

Based on the description above, the researcher formulates the problem of the influence of knowledge and awareness of taxpayers on taxpayer compliance with land and building taxes. The purpose of this study was to determine the magnitude of the influence of knowledge and awareness of taxpayers on taxpayer compliance with land and building taxes.

METODE

The research method used needs to be determined in advance to facilitate the steps in the research. Thus solving, a problem can be quickly resolved. In this study, the research method used is quantitative.

Based on the research title, the research variables are determined as follows:

a. Independent Variable (X)

This study used knowledge of taxation (X1) with indicators measuring recent educational background, knowledge of tax regulations, and tax sanctions. Moreover, Taxpayer Awareness (X2) with the measurement indicator Taxpayers know tax regulations then express this knowledge on their behavior related to tax obligations. Taxpayers have further knowledge to understand it so that they can complete their tax obligations,

understand tax regulations, and use them in decision-making in dealing with their tax obligations.

b. Dependent Variable (Y)

In this study are taxpayer compliance in paying land and building tax (Y) with indicators measuring taxpayer compliance in registering, compliance in resubmitting tax returns, compliance in calculating, calculating, and paying tax payable, and compliance in reporting and paying arrears.

The sampling technique in this study used a simple random sampling technique, namely randomly taking sample members from the population without regard to the existing strata in the population of as many as 100 Land and Building Taxpayers. In this study, there are several verification statistical methods used in this research path analysis.

RESULT AND DISCUSSION

The variables examined in this study are Tax Knowledge, Taxpayer Awareness of Land, and Building Taxpayer Compliance in One of the Districts in Bandung Regency.

Based on the data obtained from the research results, the identity of the respondent can also be explained. The respondent's identity is used to determine a general description of the respondent based on Gender, Age, Last Education, and Occupation.

Based on the data, it can be seen that respondents were male, 63 respondents (63%), while the female respondents were 37 respondents (37%) of the total respondents. Therefore, based on the data above, men dominate the land and build taxpayers.

Of the 100 respondents or sample selected, there were 8% or eight respondents aged over 40 years, then 30% or 30 respondents aged 21-30 years, and 62% or 62 respondents aged 31-40 years. Thus, taxpayers in the productive age category have a level of compliance in paying taxes.

Based on the data in the table above, it can be seen that three respondents (3%) had junior high school education, 65 respondents (65%) had high school education, and 32% had undergraduate or postgraduate education.

Based on the table above, this study grouped into several types of work. Of the 100 respondents or samples selected, there were 26 respondents (26%) who worked as private employees, 32 respondents (32%) who worked as entrepreneurs, and respondents who worked in other fields (Farmers, Traders, Shop Keepers), pedicab drivers, and others) as many as 42 respondents (42%).

After testing the data, the researcher conducted a recapitulation of research results which showed that there was an effect of Tax Knowledge and Taxpayer Awareness correlating 0.714 where there was a link between the two variables. While

partially or simultaneously, it is also known that the effect of Tax Knowledge and Taxpayer Awareness on taxpayer compliance. Each partial effect is 0.2746 and 0.1576, with an overall total effect of 0.726 or 72.6%. With the remaining influence of 27.4%. The calculation results are presented in Figure 1 below:

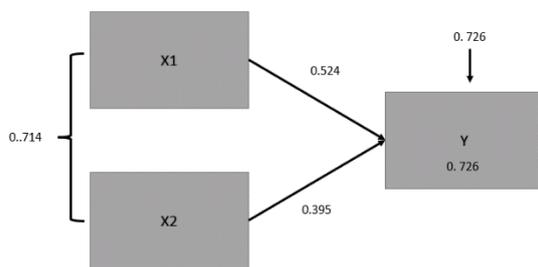


Figure 1. Calculation results of data analysis

Based on the research results, knowledge of taxation affects taxpayer compliance because the p-value is 0.000. At the same time, Taxpayer Awareness significantly affects Taxpayer Compliance. This assessment was obtained from a significant level <0.05 . Thus, a significant influence of Tax Knowledge and Taxpayer Awareness significantly affects Taxpayer Compliance. The results of this study support research conducted by Hartini & Sopian (2018), Malik (2021), and Mumu, Sondakh & Suwetja (2020).

CONCLUSION

The study results indicate that the influence of knowledge and awareness will increase taxpayer compliance with Land and

Building Tax. For the government, hopefully, it can increase the socialization of taxation to the public and improve services related to tax information and administration. So that taxpayers know when to pay and avoid sanctions, this condition is expected to increase public awareness and taxpayer compliance so that it will directly impact state revenues. Furthermore, Taxpayers are more active in seeking information related to taxation so that people can understand their rights and obligations as taxpayers. Thus, we want to create a society that obeys fulfilling its obligations.

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