

Factors Affecting Taxpayer Compliance in Paying Land and Building Tax at Semarang City

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ABSTRACT

This study aims to examine the effect of attitudes, tax sanctions, and taxpayer awareness on the compliance of PBB taxpayers in Semarang City. Data were collected by questionnaire method given directly to respondents at PBB payment places. Respondents were selected by convenience sampling method, namely respondents who were willing to fill out the questionnaire. Respondents were asked to answer questions on the questionnaire related to the variables of taxpayer attitudes, taxpayer awareness, tax sanctions, and PBB taxpayer compliance. The number of respondents was set as 100 respondents. The questionnaires that were filled in for all question items were 80 questionnaires. 20 questionnaires could not be processed because they were not filled in. Data analysis was carried out with multiple linear regression models. This study found a positive influence of tax penalties on tax compliance, but no effect of taxpayer attitudes and taxpayer awareness on taxpayer compliance in Semarang city. The findings are expected to be taken into consideration by the Semarang City Government in making policies on PBB collection.

Keywords: *taxpayer attitude, tax sanctions, taxpayer awareness, taxpayer compliance*

INTRODUCTION

Sources of Indonesia's revenue comes from taxes and non-taxes. One kind of Indonesia tax revenue is Land and Building Tax. It's named PBB or Pajak Bumi dan Bangunan in Bahasa Indonesia. PBB is imposed on land, buildings, and materials in it such as mines, agricultural products, plantation products. The PBB collected by official assessment system. The official assessment system gives tax officers authority to determine the amount of tax payable. Taxpayers will receive a statement of tax amount to be paid (Lewis, 2019).

Collection of PBB in Indonesia is carried out by the central government and by local governments. The PBB collected by the central government is PBB of plantation, forestry, and mining sectors. The PBB other than agriculture, plantation and forestry are collected by the local government at the city or regency level (Khayati, 2021). The Semarang City Government, as PBB collector, through the Regional Revenue Agency

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(Bapenda) provides various incentives to ease the burden of PBB payments for taxpayers in Semarang city. In 2020, the Semarang City Government was issued a policy to give a 15% discount for taxpayers who pay PBB in April 2020, 10% discount if they pay in May 2020, and 5% discount on June 2020 payments. For schools and hospitals, the PBB tax discount is 25%. This policy is expected to ease the burden for the community and businesses in facing economic pressures during the COVID-19 pandemic. In 2021, the Semarang city government provides a 15% discount on PBB payments in July, and a 10% discount in August. Taxpayers who were not late in paying the PBB were included in the lucky draw. There are 463,415 taxpayers in the lucky draw at 2021. It is an appreciation from the Semarang city government for those who paid the PBB on time (Bapenda, 2021).

Semarang City's Bapenda also works together to collect PBB receivables, but still applies the elimination of fines. Taxpayers who are in arrears do not need to pay fines. Currently, the Semarang City Government is removing land and building tax (PBB) fines from 2017 to 2021. The elimination of fines applies automatically by the system in the payment period before September 30, 2022. The elimination of tax penalties is expected to further increase compliance in paying the PBB. The various incentives provided by the Semarang city government are expected to increase compliance in paying PBB.

(Mugarura et al., 2021) state that most taxpayers didn't comply their tax obligations due to negative attitudes and mistrust to the government. Taxpayers who believe and trust to the government, have a positive perception of tax regulation and likely to comply. (Mugarura et al., 2021). (Mugarura et al., 2021) found that tax knowledge and tax awareness have significant effect to tax compliance of small and medium enterprise in Uganda.

Research conducted by (Siregar & Rahayu, 2018) concluded that tax sanctions, service quality and socialization have a positive effect on land and building taxpayer compliance. (Sritharan & Salawati, 2019) found that the probability of being audited, perception of government spending, penalty rate and personal financial position of the individual are the main important variables that influence the tax compliance behavior of taxpayers in Malaysia. Research by (Ma'ruf & Supatminingsih, 2020) in Sukoharjo Regency conclude that tax awareness, tax sanctions, and service quality have a positive

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and significant influence on land and building taxpayer compliance. (Sahari et al., 2020) found that land tax revenue in Malaysia was affected by the society's economic condition Research conducted by (Yanti et al., 2021) in North Denpasar District concluded that taxpayer awareness has no positive effect on taxpayer compliance. (Adhiambo & Theuri, 2019) found that tax awareness and education have a positive and significant effect on the tax compliance in Nakuru Town, Kenya. This study aims to examine the effect of attitudes, tax sanctions, and taxpayer awareness on the compliance of PBB taxpayers in Semarang City.

THEORETICAL BACKGROUND

TAX COMPLIANCE

Tax compliance could be defined as taxpayers' ability and willingness to comply with tax regulations (Ogunbade et al., 2021). There are two main approaches to encourage taxpayers to comply with the tax regulations, i.e., economic, and behavioral (non-economic) approach. (Al-Zaqeba & Al-Rashdan, 2020). The economic approach is related to penalties and law enforcement to comply with tax laws. The behavioral approach is focused on voluntary compliance and co-operation between taxpayers and tax authorities. Taxpayers behaviors are related with attitude, belief, and their perception of the tax regulations and the tax authorities.

TAXPAYER ATTITUDE

Attitude is an action based on stance or belief. If taxpayers take an attitude or consideration by paying attention to the importance of paying taxes and carrying out their tax obligations properly, they will comply with the laws and regulations properly. So that if the attitude is good or positive in responding to tax regulations, it will increase taxpayer compliance. The attitude of taxpayers is closely related to compliance in paying PBB. This opinion is also supported by the results of research by (Yanti et al., 2021) and (Inasius, 2019), which state that mandatory attitudes have a positive and significant effect on taxpayer compliance. Based on this description, the following research hypothesis is proposed:

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H1: Taxpayer Attitude Has a Positive Effect on Taxpayer Compliance

TAX SANCTIONS

The government has made efforts to improve taxpayer compliance by providing taxation sanctions. If these tax obligations are not carried out properly, legal consequences can occur. Tax sanctions are a deterrent so that taxpayers do not violate tax norms. There are two tax sanctions, namely administrative sanctions and criminal sanctions. Administrative sanctions are fines and interest. Meanwhile, criminal sanctions are imprisonment. Taxpayers will fulfill tax obligations if they see that tax sanctions will harm them more. Thus, it is expected that tax regulations are obeyed by taxpayers (Khayati, 2021).

According to (Siregar & Rahayu, 2018), tax sanctions are a control tool so that taxpayers compliance to fulfill their tax obligations. If these obligations are not fulfilled, taxpayers will experience losses to pay fines. (Adnan et al., 2021) state that tax enforcement is needed in the form of negative incentives such as sanctions, penalties, and property forfeiture. If the sanctions applied are tighter, taxpayers will be more punctual in paying taxes because the sanctions will be more severe if the taxpayer does not pay taxes. Taxpayers will think again to commit all forms of violations of applicable tax regulations. If more and more taxpayers obey the tax rules, the higher the level of taxpayer compliance that can be applied. Taxpayer compliance is an awareness of the fulfillment of tax obligations, reflected in a situation where taxpayers understand the tax law regulations, fill out tax forms completely, calculate the amount of tax owed correctly, and pay taxes owed on time (Hambani & Lestari, 2020). This opinion is also supported by (Siregar & Rahayu, 2018) which found that sanctions have a positive effect on taxpayer compliance. Based on this description, the following research hypothesis is proposed:

H2: Tax Sanctions Can Affect Taxpayer Compliance

TAX AWARENESS

Taxpayers' awareness refers to consciousness, alertness and knowledge of the taxpayers of their responsibility to pay tax (Ogungbade et al., 2021). Tax awareness is a

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condition in which a person knows, recognizes, appreciates, and obeys the tax regulations and has desire to fulfill his tax obligations. According to (Tuwo, 2016) taxpayer awareness is an attitude of corporate or individual taxpayers to understand the usefulness, function and purpose of paying taxes. Meanwhile, taxpayer compliance is reflected in a situation where taxpayers understand the tax law regulations, fill out tax forms completely, calculate the amount of tax payable correctly, and pay taxes payable on time. (Taing & Chang, 2021) state that tax awareness refers to taxpayers' understanding of tax laws and regulations on the specific tax issues that relate to them. The relationship between Taxpayer Awareness and Taxpayer Compliance is that the higher the awareness of taxpayers, the higher the level of taxpayer compliance. This statement is also supported by the results of research by (Siregar & Rahayu, 2018), (Kusumaningrum et al., 2020), (Oktaviani et al., 2020), (Mugarura et al., 2021). They found that taxpayer awareness has a positive effect on taxpayer compliance. Based on this description, the following research hypothesis is proposed:

H3 : Taxpayer Awareness Affects Taxpayer Compliance

METHOD, DATA AND ANALYSIS

This research uses quantitative methods. Data was collected by questionnaire method given directly to respondents at PBB payment places. The population in this study were PBB taxpayers in Semarang city with a total population of 536,264. Respondents were selected by convenience sampling method, namely respondents who were willing to fill out the questionnaire. Respondents were asked to answer questions on the questionnaire related to the variables of taxpayer attitudes, taxpayer awareness, tax sanctions, and PBB taxpayer compliance. The questions are measured on a 5 Likert scale, namely 1 (one) strongly disagree and 5 (five) strongly agree. Data collection is carried out when taxpayers pay taxes. The number of respondents were set as 100 respondents. Data analysis was carried out with multiple linear regression models. The regression model is formulated as follows: $Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + e$; where Y = taxpayer compliance; X1 = taxpayer attitude; X2 = tax sanctions; X3 = taxpayer awareness.

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RESULTS

The questionnaires that were filled in for all question items were 80 questionnaires. There were 20 questionnaires that could not be processed because they were not filled in. The data distribution of respondents' answers is summarized in tabel 1. Testing the validity of the instrument was done using the Pearson correlation method. It's done by analyzing the score correlation of the question items with the total variable score. To determine whether the data is valid or not, the r-count value must be greater than the r-table value, with a criterion number of 0.2006. The significance value of the correlation coefficient used is 0.05. If the significance value is less than 0.05, the question item is significantly correlated with the variable being measured so that the indicator was valid to measure the variable. The results of testing the instrument validity show that the indicators used to measure the research variable have a correlation coefficient greater than 0.05. So, it can be concluded that the data used by researchers is valid.

A reliability test is a tool for testing if a questionnaire is an indicator of a variable or construct. A reliable questionnaire is if a person's answer to a question is consistent or stable over time. Testing of reliability instrument conducted by Cronbach alpha. A construct or variable is said to be reliable if the Cronbach alpha value is > 0.7 (Ghozali, 2016). The results of data reliability testing show the overall Cronbach's alpha value coefficient > 0.7 . So, it can be concluded that the indicators for the variables of Attitude, Sanctions, Awareness, and Taxpayer Compliance are reliable.

Table 1. Summary of Respondent's Answer

variable	Theoretical Range		Respondent's Answer		
	min	max	min	max	average
X1= taxpayer attitude	4	20	6	20	15.33
X2= tax sanctions	4	20	5	20	15.92
X3= taxpayer awareness	4	20	5	20	15.40
Y= taxpayer compliance	4	20	8	20	15.89

Source: questionnaire data collection, 2022

Table 2. Reliability Test Results

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variable	Number of indicators	Cronbach Alpha value	Conclusions
taxpayer attitude	4	0.801	<i>reliabel</i>
tax sanction	4	0.770	<i>reliabel</i>
taxpayer awareness	4	0.855	<i>reliabel</i>
taxpayer compliance	4	0.713	<i>Reliabel</i>

Source: data processing with SPSS, 2021

Multiple linear regression models must fulfill the classical assumptions test. They have normally distributed residuals, have no correlation between independent variables, and have no heteroscedasticity in the regression model. Testing the normality of the regression model residuals in this study was carried out using the Kolmogorov-Smirnov test (KS Model). The results of the one sample kolmogorov - smirnov test show that the Asymp Sig value is greater than 0.05, which is 0.200. which means that there is no significant difference between the data tested and the standard normal data, so it can be concluded that the residuals in the regression model matched the assumption of normality.

Table 3. Normality Test Results

		One Sample Kolmogorov-Smirnov test
		Unstandardized Residual
N		80
Normal parameters	mean	0.000000
	Std.dev	1.65553111
Most extreme differences	absolute	0.085
	positive	0.060
	negative	-0.085
Test statistic		0.085
Asymp.sig (2-tailed)		0.200

Source: data processing with SPSS, 2021

Multicollinearity can occur in the regression model if there is a significant correlation between the independent variables. A good regression model must be free from multicollinearity. Multicollinearity testing is done by looking at the tolerance and VIF values.

Table 4. Multicollinearity Test Results

Variables	Tolerance	VIF
X1	0.216	4.631

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X2	0.385	2.597
X3	0.281	3.554

Source: data processing with SPSS, 2021

Heteroscedasticity refers to situations where the variance of the residuals is unequal over a range of measured values. Homoscedastic refers to a condition in which the variance of the residual, or error term, in a regression model is constant. If the residuals between observations are constant, they are called homoscedasticity and if it not, are called Heteroscedasticity. A good regression model does not occur heteroscedasticity (Ghozali, 2016). The heteroscedasticity test can be done with the Glejser test. The following are the results of the heteroscedasticity test. The results of the glejser test show that all independent variable values have a significant level above 0.05. So, it can be concluded that the regression model does not occur heteroscedasticity.

Table 5. Heteroscedasticity Test Results

model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std error	Beta		
constant	1.842	1.266		2.509	0.014
X1 = taxpayer attitude	-0.049	0.158	-0.131	-0.536	0.593
X2= tax sanctions	0.054	0.124	0.137	0.753	0.454
X3= taxpayer awareness	0.040	0.222	-0.122	-0.572	0.569
Y= absolute residuals					

Source: data processing with SPSS, 2021

Table 6. Result of Linier Regression Model

model	Unstandardized Coefficients		Standardized Coefficients
	B	Std error	Beta
constant	5.379	1.266	
X1 = taxpayer attitude	0.152	0.158	0.168
X2= tax sanctions	0.299	0.124	0.317
X3= taxpayer awareness	0.222	0.222	0.282
Y= taxpayer compliance			

Source: data processing with SPSS, 2021

Multiple linear regression model is used to analyze the effect of attitude, sanctions, and awareness on taxpayer compliance. The t-statistical test aims to determine the effect

of independent variables individually in explaining the variation in the dependent variable (Ghozali, 2016). This study uses the t-test to test partial effect of attitudes, sanctions, and awareness on taxpayer compliance, and F-test to test simultaneous effect of attitudes, sanctions, and awareness on taxpayer compliance. Table 6 shows the regression coefficient value resulted from testing the regression model. Table 7 shows the results of t-value on each variable and F-value test. Based on the table 6, the equation is obtained as follows:

$$Y = 5.379 + 0.152X_1 + 0.299X_2 + 0.222X_3 \dots\dots\dots (1)$$

The statistical F count value is 24.976. It is greater than 2.72 as the f table value. The significance value of F-testing is 0.000, smaller than 0.05. So it can be concluded that there is a simultaneous effect of the independent variables on the dependent variable. The coefficient of determination (R²) is used to explain the goodness of the regression model in the dependent variable. If R² is small, the variable's ability to explain variable variation is very limited, and if R² is equal to one, the independent variable has a perfect effect on the dependent variable. Based on the output results in table 7, it can be seen that the coefficient of determination (Adjusted R Square) is 0.477. This shows that attitudes, sanctions, and awareness influences taxpayer compliance by 47.7%, and 52.3% is influenced by variables outside the research model.

Table 7. Results of Hypotesis Testing

Model	t-test	sig
constant	4.248	0.000
X1 = taxpayer attitude	0.962	0.339
X2= tax sanctions	2.414	0.018
X3= taxpayer awareness	1.835	0.070
Y= taxpayer compliance		
F-test= 24.976; sig.= 0.000		
Adjusted R ² = 0.477		

Source: data processing with SPSS, 2021

DISCUSSION

The first hypothesis (H1) stated that taxpayer attitude has a positive effect on taxpayer compliance. The results showed that the relationship between attitude and taxpayer compliance had no effect. This means that attitudes do not always go straight

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with taxpayer compliance, which means that a high attitude cannot always reduce taxpayer compliance and a low attitude cannot always increase taxpayer compliance for the better. According to (Tuwo, 2016) Attitude is an evaluative statement either favorable or unfavorable about objects, people, or events. The results showed that the regression coefficient was $0.339 > 0.05$. It can be concluded that attitude does not affect taxpayer compliance. Thus, even though the attitude variable has a positive relationship with taxpayer compliance, it does not significantly affect the level of compliance of land and building taxpayers.

The second hypothesis (H₂) stated that tax sanctions can affect taxpayer compliance. The results showed that there was a relationship between tax sanctions and taxpayer compliance. This means that tax sanctions go straight with taxpayer compliance. This means that the higher or stricter the tax sanctions, the more taxpayer compliance will increase. The results showed that the regression coefficient value of sanctions was $0.018 < 0.05$. It means that there is an effect of sanctions on taxpayer compliance. The higher or stricter the tax sanctions, the better the impact on taxpayer compliance. The results of this study are in line with research conducted by (Ma'ruf & Supatminingsih, 2020), S. (Hambani & Lestari, 2020), and (Siregar & Rahayu, 2018).

The third hypothesis (H₃) stated that taxpayer awareness affects taxpayer compliance in paying land and building tax. The results showed that the awareness variable did not affect taxpayer compliance. Where the coefficient value of the awareness variable is $0.070 > 0.05$, which means that it does not affect the dependent variable or taxpayer compliance. The results of this study are in line with research conducted by (Tuwo, 2016) and (Yanti et al., 2021) which in his research found that taxpayer awareness does not affect taxpayer compliance.

CONCLUSIONS

This study found a positive influence of tax sanctions on tax compliance, but no effect of taxpayer attitudes and taxpayer awareness on taxpayer compliance in Semarang city. The findings are expected to be taken into consideration by the Semarang City Government in making policies on PBB collection. To be more useful, it is recommended

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that those who will conduct further research use the interview method so that more in-depth information can be obtained about obstacles in fulfilling the obligation to pay PBB. The Adjusted R Square value in the regression model of this study is 47.7%. This explains that attitudes, sanctions, and awareness, influence taxpayer compliance by 47.7%. This means that the variables used in the study are only a small part that affects taxpayer compliance, while outside the study there are still many variables that can affect taxpayer compliance. It is hoped that further researchers can approach respondents by distributing questionnaires to obtain the information needed in the study.

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