THE INFLUENCE OF PREDISPOSING FACTORS ON TAXPAYER COMPLIANCE WITH PBB-RURAL RURAL IN BALANGAN REGENCY

Rakhmad Mawardi*, Yusuf Hidayat, Ahmad Yunani

Master of Development Administration Study Program, Postgraduate Program, Lambung Mangkurat University, Banjarmasin City, South Kalimantan, Indonesia

Abstract

Implementation of Law Number 28 of 2009 concerning Regional Taxes and Levies there is a Transfer of Rural Land and Building Taxes and Urban (PBB-P2) as a regional tax whose authority has been transferred since January 2014 to the Regional Government, in this case the City Government and Regency Government. This transfer of authority makes it a big responsibility for local governments to manage PBB-P2 receivables, which are still low, causing the collection process to not work well and causing the realization of tax collection which is currently increasing, causing receivables to increase, this is due to the low quality of local government regulations. and indicates that taxpayer compliance is not optimal, including in Balangan Regency. The problem of receivables related to taxpayer awareness is also influenced by several behavioral factors. This study aimed to determine the effect of one factor of behavioral theory that is predisposing factors on tax compliance of the UN-Urban Rural (PBB-P2) in Balangan. This research uses quantitative research and collection of PBB-P2 in the district. The data includes secondary data in the form of Report on the realization of Land and Building Tax for Urban and Office (PBB-P2) Balangan Regency in 2020 as well as primary data obtained through questionnaires related to predisposing factors. The results of the study show that predisposing factors consisting of knowledge and attitudes affect the compliance of PBB-P2 taxpayers in Paringin District where the formation of obedient behavior can be determined by the knowledge and attitudes of taxpayers.

Keywords: Predisposing Factors, PBB-P2, Taxes, Local Government.

INTRODUCTION

The presence of regional autonomy gives more responsibility to local governments with various transfers of administrative activities and local government management. The current implementation of regional autonomy and fiscal decentralization still requires improvements, one of which is fiscal decentralization, which is related to the management of tax and user charges.

Taxes are a form of delegation of authority from the central government to local governments with the aim of seeking the capabilities and potentials of each region in an effort to provide effective and efficient public services to the community. The consequence of the regional autonomy policy and the existence of fiscal decentralization is the collection of regional taxes and levies. In line with this, the enactment of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies (PDRD) in which there are issues of delegation of authority to manage rural and urban land and building taxes (PBB-P2) which are fully managed by the direct regional government.

With the transfer of authority, regional governments have greater responsibility for their respective regions and provide opportunities for regional governments to carry out management aimed at enabling regional governments to play an important role in stimulating regional economic activities that are able to trigger local revenue to increase. This regulation is also intended so that regional governments in realizing equitable development will increase in balance with the efforts made by regional governments to eliminate disparities between regions.

This regulation also creates consequences in which administrative-related activities, such as data collection, assessment, determination, collection or collection, transfer and formulation of policies for the management of PBB-P2 are carried out directly by local governments, in this case the city and district governments. As explained by BPK (2015), the transfer of PBB-P2 to local governments if it is not followed by accurate and valid data will cause problems for the regions which ultimately affect the quality of presentation of financial statements and cause potential loss of PBB-P2 revenues.

However, the implementation of regulations that involve this transfer of authority still presents many problems in various regions, such as limited local government capabilities, lack of regional readiness for facilities and infrastructure to the preparation of regulations in the form of regional regulations governing Regional Taxes and Levies (PDRD). From the quality of the preparation of regional regulations related to taxes, one of the problems that arise is in the billing process that has not been optimal, causing swelling regional receivables problems and not achieving the PBB-P2 target. This is also experienced by the Balangan Regency Government from the data during 2015 - 2020 which shows fluctuations. There has been a decline for two consecutive years although it tends to increase in the next two years, but the realization of PBB-P2 receivables is still far from the target.

Table 1. Budget, realization, and receivables of land and building tax in rural urban (PBB-P2) Balangan regency 2015-2020

Year	FiscalPBB-P2	Realization of PBB-P2 PBB-P2		Receivables	
		Rp.	%	Rp.	%
2015	815,984,324	513,590,126	63%	302,394,198	37%
2016	835,672,158	545,336,268	65%	290,335,890	35%
2017	845,755,032	674,263,051	80%	171,491,981	20%
2018	856,692,031	643,841,175	75%	212,850,856	25%
2019	862,425,154	580,471,758	67%	281,953,396	33%
June 2020	868,521,659	68,545,532	8%	799,976,127	92%
Total	5,085,050,358	3,026,047,910		2,059,002,448	

Source: Bakeuda Regency 2020

Balance for Accounts receivable according to Horngren in Wico (2020) are financial claims against companies or individuals, which in this context are the city and district governments. Meanwhile, what Kasmir explained in Wico (2020) receivables are company bills, in this case the city and district governments, to other parties that have a period of no more than one year. In the problem of high PBB-P2 receivables in Balangan Regency in 2015 - 2020 there are many factors that influence it, one of which is related to taxpayer compliance in the area.

According to the Minister of Finance No.544/KMK. 04/2000 in Christian and Agus (2013) tax compliance is an act of taxpayers in fulfilling their tax obligations in accordance with the provisions of the legislation and tax implementation regulations in force in a country. People's behavior in fulfilling their obligations to PBB-P2 is influenced by many factors, one of which is related to the behavioral theory presented by Lawrence Green, namely predisposing factors.

Predisposing factors are factors that include knowledge and public attitudes about taxes. Knowledge is the result of human sensing or the known result of an object that comes from the existing senses. Human knowledge is mostly obtained through the senses of hearing and sight. Meanwhile, what is meant by knowledge of taxation as presented by Lars Fallan in Rahayu (2010) is knowledge of taxation that has an influence on the attitude of taxpayers. With good knowledge of taxation and the attitude of fulfilling obligations, it will create awareness which impacts on the positive perception of the public about taxes.

In its realization, Balangan Regency still finds problems in the realization of PBB-P2 causing high receivables, so based on this background, this study will analyze the predisposition factor towards PBB-P2 taxpayer compliance in Balangan Regency.

RESEARCH METHODS

This study uses quantitative research. According to Sekaran (2017) quantitative research is a scientific method with data in the form of numbers and numbers so that it can be processed and analyzed by statistical or mathematical calculations. The primary data of this study was obtained from a questionnaire distributed to the sample, while the secondary data is the report on the realization of the Financial Statements of Land and Urban Building Taxes (PBB-P2) in Balangan Regency in 2020.

The dependent variable (Y) is the taxpayer compliance of PBB-P2 receivables which is measured using 4 statements, namely compliance with managing, submitting, reporting and also compliance with applicable tax regulations. The independent variable (X) is a predisposing factor that drives a person's behavior on the knowledge and attitudes of taxpayers regarding the

fulfillment of PBB-P2. This variable was measured using 13 statements, namely 7 statements of tax knowledge and 6 statements of attitude.

Measurement using a Likert scale with 5 alternative answers, including Strongly Agree (SS) with a score of 5, Agree (S) with a score of 4, Disagree (KS) with a score of 3, Disagree (TS) with a score of 2 and Strongly Disagree Agree (STS) with a score of 1. Analysis was carried out usingprograms Microsoft Excel and SPSS 21.0 by presenting descriptive statistics, multiple regression analysis, analysis assumptions and hypothesis testing.

RESULTS AND DISCUSSION

Based on the research conducted, there are descriptive answers from respondents regarding PBB-P2 taxpayer compliance in general having an average (mean) score of 3.97. The respondents' answers also show that on average, taxpayers have awareness of managing (Y1), submitting (Y2) and complying with regulations related to PBB-P2 (Y4). Meanwhile, taxpayer awareness regarding reporting of tax objects owned on average is still low (Y3).

The influence of predisposing factors on PBB-P2 taxpayer compliance from the results of respondents' answers, it is known that the knowledge and attitudes of taxpayers are in the good category with an average score of 3.90. With regard to the knowledge of PBB-P2 taxpayers (X1 – X7) the average knowledge is good.

Table 2. Descriptive predisposing factors

P	SS		S		KS		TS		STS		JML		Mean
	F	%	F	%	F	%	F	%	F	%	F	%	
X1	96	51.1	64	34.0	26	13.8	2	1.1	0	0.0	188	100, 0	4.35
X2	85	45.2	55	29.3	42	22.3	6	3.2	0	0.0	188	100.0	4.16
X3	122	64.9	53	28.2	11	5.9	2	1.1	0	0.0	188	100.0	4.57
X4	75	39.9	108	57.4	1	0.5	2	1.1	2	1.1	188	100.0	4.34
X5	20	10.6	19	10.1	48	25, 5	44	23.4	57	30.3	188	100.0	2.47
X6	102	54.3	80	42.6	1	0.5	5	2.7	0	0.0	188	100.0	4.48
X7	112	59.6	59	31.4	14	7.4	3	1.6	0	0.0	188	100.0	4.49
X8	74	39.4	86	45.7	23	12.2	4	2.1	1	0.5	188	100.0	4.21
X9	69	36.7	61	32.4	57	30.3	0	0.0	1	0.5	188	100.0	4.05
X10	112	59.6	56	29.8	17	9.0	1	0.5	2	1.1	188	100.0	4.46
X11	23	12.2	16	8.5	51	27.1	41	21.8	57	30.3	188	100.0	2.51
X12	125	66.5	44	23.4	14	7.4	1	0, 5	4	2.1	188	100.0	4.52
The average predisposition factors													3,90

Publicknow the correct payment of taxpayers (X3), it is easy to get tax information (X1), know f the tax function (X2), their awareness of the nature of the tax that is coercive and can be sanctioned if they do not fulfill it (X6) and also they feel the reciprocity of fulfilling the tax (X7).

However, taxpayers also seem to still have low knowledge in terms of their knowledge of the regulations/laws related to the PBB-P2 (X5). The predisposing factor related to the attitude of the tax officer (X8-X13) is known to have a good attitude. This good attitude is reflected in the answers of respondents who feel that there is clear and understandable information provided by taxpayers (X10) and also the provision of customer service facilities in the form of a Call Center / ring (X12) to accommodate taxpayer complaints. In addition, there are also attitudes that are felt to be unfavorable by taxpayers including: tax officers have not been able to direct taxpayers to fulfill their obligations (X11) and also the quality of time in service is considered not good (X13).

Table 3. Test results of the effect of predisposing factors, enabling factors and reinforcing factors on PBB-P2 taxpayer compliance in Balangan regency

Variable	Regression Coefficient	t_{count}	t_{table}	Sig.	Conclusion
Constant	-.392				
predisposing factor (X1)	.132	7275		0000	Ha received
enabling factor (X2)	.102	2012	1.973	0046	Ha received
reinforcing factor (X3)	.339	10 486		0000	Ha received
Adjusted R Square:0616		SE: 1.026			

Based on the test results in Table 4.11 with a multiple regression equation approach, the following equation can be formed:

$$Y = -0.392 + 0.132X1 + 0.102X2 + 0.339X3 + 1.026$$

Based on this equation, it can be explained as follows:
1) The constant value is - 0.392 which means that the amount of taxpayer compliance with PBB-P2 without the influence of predisposing factors, enabling factors and reinforcing factors is -0.392.
2) The magnitude of the regression coefficient for the predisposing factor variable (X) is 0.132. This means that if there is an increase of 1 unit of predisposing factor, the taxpayer compliance of PBB-P2 will increase by 0.132.
3) Based on the resulting model, it is known that the standard error value is 1.026, which means that the deviation of the model prediction is 1.026 from the standard deviation value.
4) The model is also known to have an Adjusted R square value of 0.616 which is equivalent to 61.6%. This value means that the determination of the predisposing factor variable towards PBB-P2 taxpayer compliance is 61.6%. While the remaining 38.4% is explained by other variables not examined in this study.

Based on the data, Table 4.11 also presents the results of hypothesis testing which can be explained as follows:
1) Table 4.11 data also presents the results of the t-test. The test results show that the predisposing factor with tcount value of 7,275 is greater than ttable of 1,973 (tcount > ttable) with a significance value of 0.000 less than 0.05 as a predetermined threshold (α). These results confirm the accepted hypothesis, which means that predisposing factors affect taxpayer compliance with PBB-P2 Balangan Regency.
2) The predisposing factor with tcount value of 2,012 is greater than ttable of 1,973 (tcount > ttable) with a significance value of 0.046 which is smaller than 0.05 as the threshold that has been set (α). These results confirm the accepted hypothesis, which means that the enabling factors affect the compliance of PBB-P2 taxpayers in Balangan Regency.

Based on the results of the study, it is known that the hypothesis is accepted (Ha is accepted) which means a predisposingfactorconsisting of knowledge and attitudes has an effect on taxpayer compliance with PBB-P2 Balangan Regency (p = 0.000 < = 0.05). The results of this study are also consistent with the results peelitian Purwanto (2015) that the predisposing factors seen in pengetahua, awareness, and understanding of taxation can determine the attitude of the taxpayer to comply.

CONCLUSION

Predisposing factors(predisposingfactors)which consists of knowledge and attitudes influence on the compliance of PBB-P2 taxpayers in Balangan Regency. This means that the formation of obedient behavior can be determined by the knowledge and attitude of the taxpayer. The better the knowledge and attitude towards PBB-P2, the awareness to behave obediently by taxpayers is increasing.

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