



OBLIGATION TO PAY LAND AND BUILDING TAX IN RURAL AND URBAN AND FACTORS AFFECTING THEM

Lya Yuniarti*, Muhammad Anshar Nur, Ahmad Yunani

Masters Program of Development Studies, Postgraduate Program, Lambung Mangkurat University,
Banjarmasin City, South Kalimantan, Indonesia

Submit : March 30, 2023

Accepted : September 5, 2023

***Corresponding author**

Abstract

This research aims to determine and analyze the simultaneous influence of Awareness, Socialization and Sanctions on Taxpayer Compliance in Paying Rural and Urban Land and Building Taxes in Paringin District, Balangan Regency, to determine and analyze the partial influence of Awareness, Socialization and Sanctions on Mandatory Compliance Taxes in Making Rural and Urban Land and Building Tax Payments in Balangan Regency and to find out and analyze the variables that have a dominant influence on Taxpayer Compliance in Making Rural and Urban Land and Building Tax Payments, Paringin District, Balangan Regency. The method used in this research is the quantitative, with a population of 100, a sample of 100 people and data analysis techniques using validity test research instruments, reliability tests and using multiple linear regressions. The results of this research show that the influence of the three variables: Awareness, Socialization and Sanctions, simultaneously (together) influences the compliance of rural and urban land and building tax payers in Paringin District, Balangan Regency. The variables Awareness, Socialization have a significant effect on the Compliance of Taxpayers of Rural and Urban Land and Buildings, Paringin District, Balangan Regency partially, while Sanctions have no significant effect on Compliance of Taxpayers of Rural and Urban Land and Buildings, Paringin District, Balangan Regency partially, and the results of the study state that the variables The dominant influence on Taxpayer Compliance is Awareness, Adjusted Determination (R^2) is 38.9% while the remaining is 61.1%, this shows the large contribution made by all independent variables to the dependent variable.

Keywords: Awareness, Socialization, Taxpayer Sanctions and Compliance.

INTRODUCTION

Sources of state revenue come from various sectors, both internal and external sectors (Hartini & Sopian, 2018; Wati & Astuti, 2020). One source of state revenue from the internal sector is taxes (Irawan & Budiono, 2015; Kurniawati, 2018). In the Tax Law no. 28 of 2007 defines tax as a mandatory contribution to the state that is owed by individuals or entities that are coercive under the law, by not getting compensation directly and used for the needs of the state for the greatest prosperity of the people.

In accordance with the statement in Article 1 paragraph 1 and 2 of Law Number 12 of 1985 Land and Building Tax which indicates that the earth is the surface of the earth and the body of the earth that is beneath it, while buildings are technical constructions that are planted or permanently attached to the ground and or waters. To increase regional tax revenues, the Government made amendments to laws and regulations in the area of regional taxes and levies. This action is a form of government support and participation in the implementation of regional autonomy so that relations in the financial sector between the central government and regional governments become better.

In Article 1 paragraph 37 of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, Rural and Urban Land and Building Tax is defined as tax on land and/or buildings owned, controlled and/or utilized by individuals or entities, except for areas used for plantation, forestry and mining business activities. Since the enactment of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies. Furthermore, there was a transfer of activities both in terms of services, data collection, determination processes, assessments, administrative activities, to the collection or collection of land and building taxes which were previously carried out by the Central Government, transferred to the Regional Government (Regency/City).

Land and Building Tax (PBB) is a source of regional income, which is expected to help regional financing to carry out its autonomy, namely being able to regulate and manage their own households in addition to receipts originating from the government in the form of subsidies/assistance (Afandi & Warjio, 2015; Sukmawati, 2017). The source of Land and Building Tax (PBB) is expected to be a source of financing for government administration and regional development to increase the distribution of people's welfare (Rahmawan, 2012).

The Balangan Regency Government is currently collecting taxes on at least 11 tax objects which become regional income for the Balangan Regency Government. Among them are the catering tax which dominates the income. Then non-metallic minerals and rocks (excavation C), as well as PBB. Other sources of tax are hotels, entertainment, street lighting, parking tax, swallow's nest tax, ground water tax and BPHTB.

The highest tax was obtained from the Catering Tax, then the PLN Street Lighting Tax, Fees for Acquisition of Land and Building Rights (Transfer of Rights) then Rural and urban land and building taxes which were the object of this study but in realization for 2 (two) years, namely 2020 and 2021 revenue realization decreased from 2020 Rp. 713,724,182.00 (seven hundred thirteen million seven hundred twenty four thousand one hundred eighty two thousand rupiah) then in 2021 Rp. 657,250,112.00 (six hundred fifty seven thousand two hundred fifty thousand one hundred and twelve rupiahs) with an increased target of Rp. 635,000,000.- (six hundred thirty five million rupiah) and in 2021 Rp. 650,000,000, - (six hundred and fifty million rupiah) although still reaching the target, the decline in revenue is a problem that must be found immediately because every year the number of land and building tax objects continues to increase in line with the increase in population and the increase in the selling value of tax objects (NJOP) which should have been realized revenue continues to increase every year.

So that it is necessary to increase every year from the PBB sector, especially in urban areas which can be increased again due to population growth and the number of residential buildings that are starting to grow in Balangan Regency and continue to renew tax adjustments in accordance with the Selling Value of Tax Objects (NJOP) which continues to increase every year.

The realization of PBB revenues has fluctuated, namely in 2017 there has been a significant increase then in 2018 it has decreased again, this should not have happened because tax objects continue to increase every year and the Selling Value of Tax Objects (NJOP) of tax objects continues to increase so that the decline is more due to taxpayers who do not pay taxes, therefore need to carry out further studies so that taxpayer awareness continues to increase.

Previous research was conducted by Khasan Setiaji and Adibatun Nisak. 2019. Who conducted research entitled Factors Influencing Compliance in Paying Rural and Urban Land and Building Taxes who found the results of the study showed that motivation, SPPT, tax authorities, and awareness of taxpayers had a positive and significant effect on compliance with paying PBB P2 in Nolokerto Village either partially or simultaneously.

Apart from that, Yuwita Ariessa Pravasanti (2020), analyzed the factors that influence taxpayer compliance in paying land and building taxes which found research results. Based on the results of primary data processing (questionnaires) using the multiple linear regression analysis method, F test and t test, variables were identified. Tax socialization, understanding tax procedures, taxpayer awareness and sanctions simultaneously have a significant effect on taxpayer compliance. Partially, this research shows that tax socialization and tax sanctions have a significant positive effect on taxpayer compliance. Meanwhile, understanding tax procedures and taxpayer awareness do not have a significant influence on taxpayer compliance in paying land and building taxes.

Next, Sry Bintang Sinaga (2022), Factors that Influence Taxpayer Compliance in Paying Land and Building Taxes. The conclusion of this study is that tax awareness, tax socialization, tax sanctions have a major influence on taxpayer compliance in paying land and building taxes. The more aware taxpayers are of their obligations, the higher the level of taxpayer compliance. In addition, intensive tax socialization greatly increases the taxpayer's knowledge of taxation thereby increasing taxpayer compliance in paying land and building tax and the more severe the sanctions received the more obedient the taxpayer is in paying land and building tax.

In this research, compliance with paying taxes used variables used in previous research: tax awareness, tax socialization, tax sanctions. Land and Building Tax requires public awareness to pay it and is the main capital that must be invested in society. If everyone is aware of the importance of tax, then everyone will easily pay it. On the other hand, if people think that their own land and buildings have to pay taxes again, development in the area will come from The UN will experience delays. Taxpayer awareness of the function of taxation as state financing is very necessary to increase taxpayer compliance (Jatmiko in Arum and Zulaikha, 2012). Tax awareness arises when taxpayers have knowledge and are able to understand taxes well, thereby encouraging them to voluntarily fulfill their obligations. The higher the tax awareness that taxpayers have, the higher the level of tax compliance will be, as well as carrying out their functions as good citizens (Gustiana, 2014).

In addition to awareness of the need to socialize to the public about the importance of PBB revenue for the regional development of Balangan Regency, currently socialization does not have to come directly to locations that require a budget but can take advantage of social media and official government websites by providing information on the benefits and uses of recurring PBB taxes - repeat so that people know the benefits of paying PBB tax and how to pay

it. Forms of socialization of taxation can be done with counseling. The socialization given to the public is intended to provide an understanding to the public of the importance of paying taxes. With this socialization, people understand and understand the benefits of paying taxes and the sanctions for not paying taxes (Winerungan, 2013).

In addition to awareness and socialization, sanctions are also things that affect compliance, sanctions are known as two types of tax sanctions, namely administrative sanctions and criminal sanctions (Subarkah & Dewi, 2017; Muhamad et al, 2019). The difference between the two sanctions is that criminal sanctions result in corporal punishment, such as imprisonment or imprisonment (Sukinto, 2022). The imposition of criminal sanctions is imposed on anyone who commits a crime in the field of taxation (Nuraina, 2017). Meanwhile, administrative sanctions usually take the form of interest, fines or tax increases. Tax sanctions have an important role in providing lessons for tax violations so as not to underestimate tax regulations (Waluyo, 2018). Tax sanctions are an effective policy to prevent taxpayer non-compliance (Nursadi, 2018). However, Many taxpayers are still negligent in their obligations to pay taxes. This can raise a question whether tax sanctions are not going well, so that the imposition of tax sanctions must be addressed (Ratna, 2015), future sanctions will not only be in the form of fines but other sanctions can be applied by the government such as in regional administrative management, for example for managing public services in villages. or in the District and reduction of IMB, Business Permit and others that require paying the PBB first.

In this study, tax objects were specifically assigned to Paringin District, Balangan Regency, because Paringin District is the capital city of Balangan Regency, which has a large number of Land and Building Tax objects for Rural and Urban PBB-P2 in Balangan Regency, and the Sales Value of Taxable Objects (NJOP) continues to increase. increases every year due to urban areas so the author focuses on Paringin District to find out and examine the Factors Affecting Taxpayer Compliance in Making Rural and Urban Land and Building Tax Payments for PPB-P2 Taxpayers in Balangan Regency which consists of Awareness, Socialization and Penalty.

Based on the background of this research, the writer intends to conduct research with the title "Factors Influencing Taxpayer Compliance in Making Rural and Urban Land and Building Tax Payments (Studies on PPB-P2 Taxpayers of Balangan Regency).

RESEARCH METHODS

Types of Research

The type of research used in the preparation of the thesis is quantitative research carried out by formulating hypotheses to answer the problems formulated in statement sentences using the survey method where the data obtained from distributing the questionnaires is the perception of the respondents in analyzing which is then formulated in functional relationships. Quantitative research is a source of data that can be presented in the form of numbers.

This research is causal because it examines the influence between variables. This approach begins with a problem formulation and then a hypothesis and theories are drawn, the next step is to create an analysis model, identify variables, operational definitions, collect data (both primary data and secondary data) based on population and sample, and then carry out analysis. This research was carried out in the Paringin District, Balangan Regency.

Population and Sample

According to Sugiyono (2012) Population is a generalization area consisting of objects/subjects that have certain qualities and characteristics that are determined to be studied and then

conclusions are drawn. The population in this research is PBB Taxpayers in the Paringin District, Balangan Regency, whose number is unknown and can be said to be in the infinite population category.

Research sampling must be thorough and comply with the rules in sample selection. As a reference, if the subject is less than 100, it is better to take all of them, so the research is Arikunto's research (2011). According to statistics, the sample is part of the population. Samples taken from the research population must be representative. If the sample size is not representative, then the research results cannot represent the population Sugiyono, (2012).

Data Collection Technique

Data was collected through literature studies, field surveys, and questionnaires. This research studies literature relevant to company problems to obtain a theoretical basis used in problem solving. This study distributes questionnaires that impose responsibility on respondents who are considered competent, to read and answer all statements contained in the questionnaire sheet. The acknowledgment in the questionnaire sheet uses a Likert scale which is used to measure attitudes, opinions, and perceptions of a person or group of people. Distribute questionnaires to respondents with closed answers.

Scoring Techniques

To solve research problems and to make data analysis easier, the variables used must be measured first. Measuring this variable makes it easier to create quantitative data. This variable measurement technique can also be called the scoring technique. The way to determine scores from quantitative data in this study is to use a Likert Scale which functions to measure attitudes, opinions and perceptions of a person/group of people about social phenomena (Sugiyono, 2010).

The Likert scale is a scale based on the sum of respondents' attitudes in response to statements relating to indicators of a concept or variable being measured. In this case, respondents were asked to agree or disagree with the statement. The Likert scale commonly uses five points with a neutral label in the middle position (Sanusi, 2011).

Then in this study the Likert Scale consists of 5 (five) categories of answers, with the following scores:

- 1) Strongly Disagree (STS) = 1
- 2) Disagree (TS) = 2
- 3) Neutral (N) = 3
- 4) Agree (S) = 4
- 5) Strongly Agree (SS) = 5

Data Analysis Technique

The analysis used in this research is quantitative analysis, namely by using a multiple linear regression model (multiple linear regression method). The mathematical formulation form of multiple linear regression analysis used to determine the influence of the independent (free) variables, namely Awareness, Socialization, Sanctions on the dependent (bound) variable, namely Taxpayer Compliance, is as follows:

$$Y = a + b_1 X_1 + b_2 X_2 + b_2 X_2 + e$$

Information:

Y = Taxpayer Compliance

- a = Constant (intercept)
- $\beta_1, \beta_2, \beta_3$ = Regression coefficients
- X1 = Awareness
- X2 = Socialization
- X3 = Sanctions
- ε = Bullying error.

The technique for estimating the dependent (dependent) variable that underlies the regression analysis uses the statistical calculation assistance program SPSS (Statistical Product and Service Solution) version 21 for Windows.

RESULTS AND DISCUSSION

Calculation results are displayed in tabular form. The results of the calculation of the awareness variable data can be seen in Table 1, the socialization variable data can be seen in Table 2, the sanction data can be seen in Table 3, the sanctions result data can be seen in Table 3, and the taxpayer compliance data can be seen in Table 4.

Table 1. Awareness Variable Results

Question	Respondents Answer									
	1 (STS)		2 (TS)		3(N)		4 (S)		5 (SS)	
	f	%	f	%	f	%	f	%	f	%
The Regional Government notifies the PPB-P2 Tax notification in the form of SPT in the month may every year	0	0	1	1	8	8	45	45	46	46
Balangan Regency PPB-P2 Tax Services provides services well	0	0	2	2	4	4	50	50	44	44
You have high awareness and understand the benefits of paying taxes PPB-P2Balangan District	1	1	1	1	19	19	43	43	36	36
You have knowledge PPB-P2 Tax Balangan Regency	1	1	1	1	30	30	50	50	18	18
PPB-P2 Tax Bill Balangan Regency according to your economic conditions	0	0	3	3	21	21	52	52	24	24

Table 2. Results of Socialization Variables

Question	Respondents Answer									
	1 (STS)		2 (TS)		3(N)		4 (S)		5 (SS)	
	f	%	f	%	f	%	f	%	f	%
The local government has conducted counseling on Regency PPB-P2 Taxes Balangan	2	2	2	2	11	11	55	55	30	30
The Regional Government conducts dissemination of Regency PPB-P2 Taxes Balance well	2	2	1	1	14	14	50	50	33	33
Regency PPB-P2 Tax Balangan socialized in various information media	1	1	4	4	15	15	60	60	20	20

Table 3. Results of Sanctions

Question	Respondents Answer									
	1 (STS)		2 (TS)		3(N)		4 (S)		5 (SS)	
	f	%	f	%	f	%	f	%	f	%

Question	Respondents Answer									
	1 (STS)		2 (TS)		3(N)		4 (S)		5 (SS)	
	f	%	f	%	f	%	f	%	f	%
Regency PPB-P2 Tax Balangan provides clear sanctions	2	2	6	6	20	20	42	42	30	30
Regency PPB-P2 Tax Balangan provides zero tolerance sanctions	2	2	12	12	24	24	40	40	21	21
The PPB-P2 Tax of Balangan Regency provides sanctions so that there is a deterrent effect for those who are obliged to tax violation	3	3	4	4	19	19	51	51	23	23
Regency PPB-P2 Tax Balangan provides sanctions in a balanced manner	1	1	3	3	21	21	53	53	22	22

Table 4. Taxpayer Compliance Results

Question	Respondents Answer									
	1 (STS)		2 (TS)		3(N)		4 (S)		5 (SS)	
	f	%	f	%	f	%	f	%	f	%
You obediently register Balangan Regency PPB-P2 Tax object	0	0	1	1	8	8	59	59	32	32
You obediently re-deposit your Tax Return (SPT). PPB-P2Balangan District	0	0	0	0	8	8	59	59	33	33
You are obedient in paying the District PPB-P2 Tax arrears Balangan	0	0	1	1	20	20	47	47	32	32

The dominant variable compliance data on compliance is known from the validity and reliability test data in Table 5 and the multiple linear regression test in Table 6.

Table 5. Recapitulation of Validity and Reliability Test Results of Research Instruments

Variable	Items	R	Information	α	Information
Awareness (X1)	X1.1 X1.2	0.453	Valid	0.706	Reliable
	X1.3	0.708	Valid		
	X1.4 X1.5	0.765	Valid		
		0.786	Valid		
		0.660	Valid		
Socialization(X2)	X2.1 X2.2	0.823	Valid	0.917	Reliable
	X2.3	0.842	Valid		
		0.848	Valid		
Sanctions (X3)	X3.1 X3.2	0.891	Valid	0.875	Reliable
	X3.3	0.837	Valid		
	X3.4	0.876	Valid		
		0.820	Valid		
Taxpayer Compliance (Y)	Y.1	0.877	Valid	0.861	Reliable
	Y.2	0.914	Valid		
	Y.3	0.878	Valid		

Table 6. Multiple Linear Regression Test Results

Variable	CoefficientRegression n (bi)	tcount	t table	Betas	sig
Constant	4,131				

Variable	CoefficientRegression n (bi)	tcount	t table	Betas	sig
Awareness (X1)	0.353	4,848	1,985	0.517	0.000
Socialization (X2)	0.200	2,120	1,985	0.249	0.037
Sanctions (X3)	-0.077	-1,037	1,985	-0.141	0.194
Constant = 4.131		F count = 20.128			
Multiple R = 0.621		F Table = 2.70			
R square (R2) = 0.389		Sig = 0.000			

Simultaneous Influence of Awareness, Socialization and Sanctions on Compliance

Awareness, Socialization and Sanctions have a significant simultaneous effect on Taxpayer Compliance with Rural and Urban Land and Buildings, Paringin District, Balangan Regency, research findings are in line with the theory put forward by Erly Suandy (2011), Taxpayer awareness means that taxpayers are willing to carry out their tax obligations on their own. such as registering, calculating, paying and reporting the amount owed apart from that, Kartika Ratna Handayani (2016), defines Tax Socialization as follows: "Taxation socialization is an effort made by the Director General of Taxes to provide knowledge to the public and especially taxpayers so that they know about everything regarding taxation, both regulations and tax procedures through appropriate methods and Mardiasmo (2018) is as follows: "Sanctions Tax is a guarantee that the provisions of tax laws and regulations (tax norms) will be complied with/obeyed/obeyed

Taxpayers will comply with their obligations, namely paying Rural and Urban Land and Building Taxes, Paringin District, Balangan Regency, this is because the taxpayer is aware of his obligations as a resident of Paringin District, Balangan Regency and to help Local Original Income (PAD), he will pay his taxes on time, in addition to having received socialization, it will make taxpayers understand and know the benefits as well as the existence of sanctions that will make taxpayers pay their taxes in a timely manner.

From the respondents' answers regarding the variable Taxpayer Compliance the dominant answer is to answer agree if you comply with registering the Balangan Regency PPB-P2 Tax object, comply with depositing back the Balangan Regency PPB-P2 Tax Return and comply with paying PPB-P2 Tax arrears in Balangan Regency.

The Effect of Awareness on Compliance

Awareness has a partially significant effect on the Compliance of Rural and Urban Land and Building Taxpayers in Paringin District, Balangan Regency. The findings of this research are in line with research conducted by Yuwita Ariessa Pravasanti (2020) Analysis of Factors that Influence Taxpayer Compliance in Paying Land and Building Taxes which found that based on the results of primary data processing (questionnaire) using the multiple linear regression analysis method, F test and t test, it was found that the variables of tax socialization, understanding of tax procedures, taxpayer awareness and tax sanctions simultaneously had a significant effect on taxpayer compliance. Partially, this research shows that tax socialization and tax sanctions have a significant positive effect on taxpayer compliance.

Based on the frequency of answers from research respondents, the variable Awareness of the dominant respondent's answer answered yes if the Regional Government notifies PPB-P2 tax notifications in the form of SPT in May every year. The Balangan Regency PPB-P2 Tax Service provides good service. You have high awareness and understand the benefits of paying

Balangan Regency PPB-P2 Tax. You have knowledge of Balangan Regency PPB-P2 Tax and Balangan Regency PPB-P2 Tax Bill according to your economic conditions.

It is the awareness of taxpayers themselves that the government wants to pay PPB-P2 for Balangan Regency because it will make revenue effective without having to spend a lot of socialization and other costs to increase regional income in the land and building tax sector.

The Effect of Socialization on Compliance

Socialization has a partial significant effect on Compliance with Rural and Urban Land and Building Taxpayers in Paringin District, Balangan Regency. taxes, tax socialization, tax sanctions have a major influence on taxpayer compliance in paying land and building taxes. The more aware the taxpayer is of his obligations, the higher the level of taxpayer compliance. Besides that,

Based on the frequency of answers from research respondents, the Socialization variable answered that the dominant respondents answered in the affirmative if the regional government had conducted PPB-P2 Tax counseling in Balangan Regency. The Regional Government is socializing the Balangan Regency PPB-P2 Tax well and the Balangan Regency PPB-P2 Tax is being socialized in various information media.

Outreach to Rural and Urban Land and Building Taxpayers, Paringin District, Balangan Regency is still needed, even though Paringin District is an urban area which is the capital of Balangan Regency, there are still many taxpayers or people who do not understand the benefits of paying Rural and Urban Land and Building Tax, Paringin District, Regency. Balangan and there are still many people who feel that it is not their responsibility because land and buildings are private property. This must continue to be intentional with a persuasive approach to the community so that people understand the importance of paying taxes.

Effect of Sanctions on Compliance

Sanctions do not have a partial significant effect on Compliance with Rural and Urban Land and Building Taxpayers in Paringin District, Balangan Regency, this study is in line with the research of Omar Dhanny, et al. (2020). Factors Affecting Taxpayer Compliance in Paying Land and Building Tax (PBB P2) in Kutai Kartanegara The results show that tax knowledge and the level of trust in the government have a positive and significant effect on PBB P2 taxpayer compliance, while taxpayer awareness and tax sanctions positive and not significant effect on taxpayer compliance.

Based on the frequency of answers from research respondents, the socialization variable, the dominant respondent's answer, agreed if PPB-P2 Tax, Balangan Regency, gave clear sanctions. PPB-P2 Tax for Balangan Regency imposes zero tolerance sanctions. Balangan Regency PPB-P2 Tax provides sanctions so that there is a deterrent effect for taxpayers who violate it and Balangan Regency PPB-P2 Tax provides balanced sanctions.

Sanctions given by Rural and Urban Land and Building Taxpayers in Paringin District, Balangan Regency still need to be considered and given relaxation, namely by eliminating fines and reducing the principal of arrears for taxpayers and long arrears because if they are in arrears and fines continue to go on then the public or the taxpayer will not pay taxes anymore in the future because of the increasing number of arrears that must be paid by taxpayers every year.

Awareness of the Dominant Variable Influencing Compliance

Awareness is a variable that has a dominant influence on the compliance of Rural and Urban Land and Building Taxpayers, Paringin District, Balangan Regency. The findings of this research have nothing in common with previous research, because in previous research no analysis was carried out to find out the variables that had a dominant influence on compliance. These findings are in line with the theory put forward by Siti Kurnia Rahayu (2010), the definition of taxpayer awareness is as follows: "Taxpayer awareness is the awareness of fulfilling tax obligations, not only depending on technical issues relating to collection methods, tax rates, technical audits, investigations. The application of sanctions as a manifestation of the implementation of the provisions of tax laws and regulations and services to taxpayers as providers of funds to the state.

CONCLUSION

Based on the results of the analysis and discussion that have been described in the previous chapters, the conclusion of this study is that the influence of the three variables of Awareness, Socialization and Sanctions, simultaneously (together) affect Compliance of Land and Building Taxpayers in Rural and Urban Districts of Paringin Regency Balangan. Variable Awareness, Socialization has a significant effect on Compliance with Rural and Urban Land and Building Taxpayers in Paringin District, Balangan Regency partially, while Sanctions have no significant effect on Compliance with Rural and Urban Land and Building Taxpayers in Paringin District, Balangan Regency partially. The results of the study state that the variable that has the dominant influence on taxpayer compliance is awareness.

REFERENCE

- Afandi, M. I & Warjio, W. (2015). Implementasi peraturan daerah kabupaten Asahan nomor 11 tahun 2011 tentang pajak daerah dalam pencapaian target pajak bumi dan bangunan perdesaan dan perkotaan (studi deskriptif di kelurahan Bunut Barat kecamatan Kota Kisaran Barat). *Jurnal Administrasi Publik (Public Administration Journal)*, 5(2), 132-153.
- Arikunto. (2011). *Prosedur penelitian suatu pendekatan praktik*. Rineka Cipta, Jakarta.
- Arum & Zulaikha. (2012). *Pengaruh kesadaran wajib pajak, pelayanan fiskus, dan sanksi pajak terhadap kepatuhan wajib pajak orang pribadi yang melakukan kegiatan usaha dan pekerjaan bebas*. Volume 1, Nomor 1, Tahun 2012, Halama 1-8.
- Gustiana. (2014). *Pengaruh kesadaran wajib pajak, pelayanan fiskus dan sanksi pajak terhadap kepatuhan wajib pajak orang pribadi yang melakukan kegiatan umkm (studi empiris pada KPP Pratama Padang)*. Vol. 4, No. 1.
- Hartini, O & Sopian, D. (2018). Pengaruh pengetahuan perpajakan dan kesadaran wajib pajak terhadap kepatuhan wajib pajak orang pribadi. *JSMA (Jurnal Sains Manajemen dan Akuntansi)*, 10(2), 43-56.
- Iman, M. (2012). *Dimensi ekonomi. perpajakan dalam pembangunan ekonomi*, Edisi 1. Penerbit Raih. Asa Sukses. Jakarta.
- Irawan, B & Budiono, T. (2015). Analisis pemeriksaan pajak dalam rangka optimalisasi penerimaan negara di sektor perpajakan. *Transparansi: Jurnal Ilmiah Ilmu Administrasi*, 7(2), 142-155.
- Kartika Ratna Handayani. (2015). Pengaruh penerapan system e filing dan pengetahuan perpajakan terhadap kepatuhan wajib pajak dengan sosialisasi sebagai variabel moderating survei pada perkantoran Garden di wilayah Kedoya, Fakultas Ekonomi dan

- Bisnis, Program Studi Akuntansi Perpajakan Univeristas 17 Agustus 1945. *Jurnal*. Jakarta Barat.
- Kurniawati, L. (2018). Tax amnesty upaya memperkuat penerimaan negara sektor pajak. *Substansi*, 1(2), 238-264.
- Mardiasmo, M. (2018). *Perpajakan edisi terbaru*. CV. Andi Offset. Yogyakarta.
- Muhamad, M. S., Asnawi, M., & Pangayow, B. J. (2019). Pengaruh sosialisasi perpajakan, tarif pajak, sanksi perpajakan, dan kesadaran perpajakan terhadap kepatuhan pelaporan SPT tahunan wajib pajak orang pribadi. *Jurnal Akuntansi dan Keuangan Daerah*, 14(1), 69-86.
- Nuraina, F. S. E. (2017). Pengaruh sanksi perpajakan terhadap kepatuhan wajib pajak orang pribadi di kantor pelayanan pajak Pratama Madiun. *EQUILIBRIUM: Jurnal Ilmiah Ekonomi dan Pembelajarannya*, 5(1), 45-55.
- Nursadi, H. (2018). Tindakan hukum administrasi (negara) perpajakan yang dapat berakibat pada tindakan pidana. *Jurnal Hukum & Pembangunan*, 48(1), 110-136.
- Omar Dhanny. (2020). *Faktor-faktor yang mempengaruhi kepatuhan wajib pajak dalam membayar pajak bumi dan bangunan PBB P2) di Kutai Kartanegara*. <https://jimfeb.ub.ac.id/index.php/jimfeb/article/download/7115/6134>. Diakses 25 Januari 2023.
- Siti Kurnia Rahayu. (2010). *Perpajakan Indonesia: Konsep dan aspek formal*. Graha Ilmu. Yogyakarta.
- Sri Bintang Sinaga. (2022). Faktor-faktor yang mempengaruhi kepatuhan wajib pajak dalam membayar pajak bumi dan bangunan. <https://journal.stekom.ac.id/index.php/kompak/article/view/629>. Diakses 25 Januari 2023.
- Suandy, S. (2011). *Perencanaan pajak, edisi 5*. Salemba Empat. Jakarta.
- Subarkah, J & Dewi, M. W. (2017). Pengaruh pemahaman, kesadaran, kualitas pelayanan, dan ketegasan sanksi terhadap kepatuhan wajib pajak orang pribadi di KPP Pratama Sukoharjo. *Jurnal Akuntansi dan Pajak*, 17(02).
- Sugeng, W. (2012). *Mengurus pajak itu mudah*. PT. Elex Media. Komputindo. Jakarta.
- Sugiyono, S. (2010). *Metode penelitian kuantitatif kualitatif dan R&D*. Penerbit ALFABETA, Bandung.
- Sugiyono, S. (2012). *Metode penelitian pendidikan pendekatan kuantitatif, kualitatif, dan R&D*. Alfabeta. Bandung.
- Sukinto, I. Y. W. (2022). *Tindak pidana penyelundupan di Indonesia: Kebijakan formulasi sanksi pidana*. Sinar Grafika.
- Sukmawati, A. (2017). Analisis kontribusi dan efektivitas pajak bumi dan bangunan (pbb) sebagai sumber pendapatan asli daerah (PAD) di kabupaten Banyumas periode tahun 2013-2015. *Doctoral Dissertation*. IAIN Purwokerto.
- Undang-Undang Nomor 12 Tahun 1985 Pajak Bumi dan Bangunan.
- Undang-Undang Nomor 28 Tahun 2009 tentang Pajak Daerah dan Retribusi Daerah.
- Undang-undang Perpajakan No. 28 Tahun 2007 Tentang Perubahan Ketiga Atas Undang-Undang Nomor 6 Tahun 1983. Tentang Ketentuan Umum Dan Tata Cara Perpajakan.
- Waluyo, T. (2018). Pemeriksaan atau pemeriksaan bukti permulaan dalam rangka penegakan hukum di bidang perpajakan. *Simposium Nasional Keuangan Negara*, 1(1), 458-476.
- Wati, E. M. L., & Astuti, S. (2020). Pengaruh profitabilitas, good corporate governance dan intensitas modal terhadap penghindaran pajak pada perusahaan pertambangan sektor

batu bara di bursa efek Indonesia periode 2016-2018. *Jurnal Ilmiah Mahasiswa Manajemen, Bisnis Dan Akuntansi (JIMMBA)*, 2(4), 641-654.

Winerungan, Oktaviane Lidy. (2013). Sosialisai perpajakan, pelayanan fiskus dan sanksi perpajakan terhadap kepatuhan WPOP di KPP Manado dan KPP Bitung. *Jurnal Emba Vol.1, No.3* September 2013, hal 960- 970

Yuwita Ariessa Pravasanti. (2020). *Analisis faktor-faktor yang mempengaruhi kepatuhan wajib pajak dalam membayar pajak bumi dan bangunan.* <https://jurnal.stie-aas.ac.id/index.php/jap/article/view/1165>. Diakses 25 Januari 2023.