



INFLUENCE OF INCOME, SOCIALIZATION, AND SANCTIONS ON TAXPAYER COMPLIANCE TO PAY PBB TEGAL DISTRICT

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ABSTRACT

In Bongkok Village, Kramat District, Tegal Regency, this study attempts to examine the impact of income, tax socialisation, and tax punishments on taxpayer compliance to pay Building and Land Tax. Interview and questionnaire techniques were employed to obtain data. The sample is based on the slovin formula findings of 96 respondents, and the population is 2702 taxpayers. In this study, random sampling was used as the sample method. Multiple regression analysis utilizing the SPSS analysis tool was employe to analyse the data in this study. In Bongkok Village, Kramat District, Tegal Regency, the results showed that income, tax socialisation, and tax sanction had a favorable and signifikan effect on taxpayer compliance in pay Land and Building Tax.

Keywords: income, tax socialization, tax sanction, compliance

ABSTRAK

Di Desa Bongkok, Kecamatan Kramat, Kabupaten Tegal, penelitian ini mencoba untuk menguji pengaruh pendapatan, sosialisasi perpajakan, dan sanksi perpajakan terhadap kepatuhan wajib pajak untuk membayar Pajak Bumi dan Bangunan. Teknik wawancara dan kuesioner digunakan untuk memperoleh data. Sampel berdasarkan hasil temuan rumus slovin sebanyak 96 responden, dan populasinya sebanyak 2702 wajib pajak. Dalam penelitian ini, random sampling digunakan sebagai metode sampel. Analisis regresi berganda menggunakan alat analisis SPSS digunakan untuk menganalisis data dalam penelitian ini. Di Desa Bongkok Kecamatan Kramat Kabupaten Tegal hasil penelitian menunjukkan bahwa pendapatan, sosialisasi perpajakan, dan sanksi perpajakan berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak dalam membayar Pajak Bumi dan Bangunan.

Kata kunci: pendapatan, sosialisasi perpajakan, sanksi perpajakan, kepatuhan

INTRODUCTION

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The Land and Building Tax (PBB) is divided into 2 categories under Law Number 28 of 2009: the Rural and Urban Land and Building Tax (PBB-P2) and the Plantation, Forestry, and Mining Land & Building Tax (PBB-P3) (PBB-P3). Except for area used for forestry, plantation, and mining commercial activities, the Rural and Urban Land and Building Tax (PBB-P2) is levied on land and or building owned, managed, and or used by persons or corporations. The transfer of control of the Rural and Urban Land and Building Tax from the Central Government to the Regional Government is a type of fiscal decentralization and regional autonomy. This was a watershed moment in the administration of land and building taxes in both rural and urban areas. With this transfer, the activities of the data collection process, assessment, determination, administration, collection/billing and PBB-P2 services will be carried out by the Regional Government (Regency/City).

The importance of socialization, sanctions and community income in order to increase land and building tax revenues, it's necessary for receive serious attention from local governments in terms of handling. So that later it will be able to make a large contribution to Regional Original Income (PAD). Based on the description above, the thing that needs to be done by the Hunchback Village Hall is to disseminate information on land and building taxes and sanctions to taxpayers who late to pay them to their citizens to improve public compliance in paying taxes.

Bongkok Village is a village located in Kramat District, Tegal Regency which collects Land & Building Tax every year. The numbers of objects registered tax based on the Rural and Urban Land and Building Tax SPPT (PBB-P2) is 2.702 tax objects, according to Bongkok Village. The Bongkok Village administration helps residents who want to pay the Rural and Urban Land & Building Tax (PBB-P2) through tax collector appointed by the village. However, there are still people who are late in pay the Rural and Urban Land and Building Tax (PBB-P2) so that they are subject to late sanctions, besides that base on the results of interviews with the Bongkok Village minister, it is known that the target for Rural and Urban Land and Building Tax (PBB-P2) is known. amounting to Rp 133.434.308 but only Rp 115.818.263 was realized with a total SPPT of 2.294. This shows that there is still a Rp. 17.818.263 deficiency of Rural and Urban Land & Building Tax (PBB-P2) and a attainment of 86,60 percent.

LITERATURE REVIEW

Taxpayer Compliance

According to (Yustikasari 2020), the act of taxpayers meeting their tax responsibilities in line with the provisions of legislation and tax implementation regulations in place in a country is known as tax compliance. Taxpayers who are obedient and obedient are those who do not have any tax arrears or delays (Sairi 2014). Taxpayer compliance is vital because Indonesia's tax system is based on self-assessment, which provides taxpayers complete trust in their ability to pay, calculate, and report their tax responsibilities. According (Gede, Budhiartama, and Jati 2016), the Taxpayer Compliance indicators used in this study as follows:

- 1) Taxpayers pay Land and Building Tax on time before the due date,
- 2) Taxpayers are never negligent to pay Land & Building Tax,

- 3) Taxpayers have never been convicted of a problem with payment of Land and Building Tax,
- 4) Taxpayers are never negligent in pay Land & Building Tax, and
- 5) The information on PBB tax object that I provide is in accordance with the existing tax object.

Taxpayer's Income

Income is a result of remuneration from someone's efforts that he gets in the form of goods or money. In the book Arifin Sitio and Halomoan Tamba (Samudra 2017) it is said that in economic terms, income can be divided into two types: nominal and real. The term "nominal income" refers to a person's earnings expressed in terms of the number of units of money earned. Real income, on the other hand, is a person's income expressed in terms of the amount of products and services used. According to (Samudra 2017) income is divided into three categories, namely income in the form of money, income in the form of goods, and receipts that are not income. Taxpayer Income Indicators used in this study according to (Samudra 2017), include the following:

- 1) Income can meet basic needs and also fulfill obligations, such as paying taxes,
- 2) The income owned is the result of the main work,
- 3) Taxpayers have a side job to earn additional income, and
- 4) Income earned by taxpayers is only sufficient for daily needs.

Land and Building Tax Socialization

Socialization is one the ways or tools that can be utilized to educate and inform taxpayer about Land & Building Tax Regulations, Tax Procedures, Procedures, and the time of payment. The existence of socialization must be done in order to generate compliance and awareness among taxpayers regarding their tax obligations. In order to achieve a more equal and long-term national development. (Vionita and Kristanto 2018)

The purpose of socialization is to provide knowledge to the public in this case are taxpayers (Maxuel and Primastiwi 2021). So that by doing socialization about taxes, it is hoped that it can make taxpayers know, understand, and realize the importance of taxes for development. So that it can better assist taxpayer in meeting their tax obligation in conformity with current tax legislations.

There are various kinds of socialization media used, including television media, print media such as newspapers and magazines, radio, putting up tax-themed banners and billboards, as well as mobile cars. The more information the public receives, the greater the public comprehension and awareness of tax, with the goal of increasing taxpayer compliance in meeting their obligation tax (Puspita 2016). The socialization indicators used in this study according to (Vionita and Kristanto 2018), include the following:

- 1) Policies on Land & Building Taxes are thoroughly informed, such as through banners posted on the street,
- 2) Information on Land and Building Taxes through Village officials,
- 3) Village officials provide socialization of Land & Building Tax when there is a change in tax policy,
- 4) The existence of tax socialization, made me understand the importance of pay taxes, including Land and Building Taxes,
- 5) Reporting on tax information can make taxpayers want to pay Land & Building Tax,
- 6) The government approaches the community through counseling and seminars with the theme of Land and Building Tax, and

- 7) Good guidance, direction, and information will make taxpayers willing to pay Land & Building Tax.

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Tax Sanctions

Tax sanctions are related to how high the understanding of taxpayers is about the importance of fulfilling their tax obligations. The most widely applied PBB sanction is a fine, which is 2% (two percent) of the principal tax assessment owed in the year concerned (Wardhani and Daljono 2020). Sanction indicators used in this study according to (Wardhani and Daljono 2020), include the following:

- 1) Sanctions and fines on Land & Building Tax spur in pay taxes on time,
- 2) The imposition of land and building tax sanctions must be carried out strictly on all parties who violate.
- 3) Imposition of a fine of 2% per month if late in paying Land and Building Tax,
- 4) Tax sanctions are able to make taxpayers not repeat mistakes for late payment of Land & Building Tax.

Hypothesis Development

The effects of taxpayer income on taxpayer compliance to pay Land and Building Tax

The taxpayer's income is the money he earns through working, and he receives a wage at the end of the month. Because taxpayers' ability to meet their tax responsibilities is strongly linked to their income, one of the factors evaluated in tax collection is income level. The amount of money a taxpayer earns has an impact on whether or not they pay Land and Building Tax. How can taxpayers pay the Land and Building Tax if his income was insufficient to cover his daily basic needs? It is likely that the taxpayer will have trouble paying taxes. Using data from prior studies (Cynthia and Djauhari 2020) in the West Semarang District, the variable of taxpayer income has an effect on taxpayer compliance in paying Land and Building Tax. Later in the study (Khoiroh 2017) said that in Gandaria Village, taxpayer income have a big and considerable impact on taxpayer compliance in paying Land and Building Tax. The study hypothesis can be framed as follows based on this description:

H1: Taxpayer income has a significant effect on taxpayer compliance in pay Land and Building Tax in Bongkok Village, Kramat District, Tegal Regency.

The effect of tax socialization on taxpayer compliance in paying Land and Building Tax

Socialization is one method for informing taxpayers about regulations, taxation procedures, procedures, and the deadlines for paying land and construction taxes. If there is a lack of tax socialization, the taxpayer will be less aware of and comprehend the Land and Building Tax, and will be less likely to pay taxes. It is believed that as taxation becomes more socialized, taxpayer compliance would improve. Using data from prior studies (Puspita 2016) shows that tax socialization has a direct effect on taxpayers compliance in paying Land and Building Tax in Kediri City. Later in the study (Khoiroh 2017) said that tax socialisation had impact on taxpayer compliance in Gandaria Village when it came to pay Land and Building Tax. The study hypothesis can be framed as follows based on this description:

H2: Socialization has a significant effect on taxpayers compliance in pay Land and Building Tax in Bongkok Village, Kramat District, Tegal Regency.

The effect of tax sanctions on taxpayer compliance in paying Land and Building Tax

Tax sanctions ensure that terms of tax laws and regulations are followed; in other words, tax sanctions serve as a deterrent to taxpayer who breach tax rules and regulations. If any taxpayers fail to pay their taxes, they will face penalties including a 2% administrative fine as well as criminal charges. Tax compliance will increase if the penalties are severe. The taxpayer will be rebellious in paying tax if the Land and Building Tax is not sanctioned. Taxpayers who do not pay their taxes will face penalties, which will encourage them to meet their Land and Building Tax responsibilities. As results, tax penalties have impact on taxpayer compliance with the Land and Building Tax. Based on previous research conducted (Wulandari and Suyanto 2014) showed that the partial tax sanction have a significant effect on taxpayer compliance in paying Land and Building Tax in Sleman Regency. Later in the study (Khoiroh 2017) said that tax sanctions in Gandaria Village have a partial and considerable impact on taxpayer compliance in paying Land and Building Tax. The study hypothesis can be framed as follows based on this description:

H3: Sanctions have a significant effect on taxpayer compliance in paying Land and Building Tax in Bongkok Village, Kramat District, Tegal Regency.

METHODS

By looking at the results of each test using SPSS, the researcher performed multiple linear regression analysis, classical assumption test, t test, F test, and coefficient of determination test.

This study was conducted using interviews and questionnaires, with a population of 2.702 taxpayers and a selection of 96 respondents based on slovin formula result. In this study, random sampling was used as the sample method. The multiple regression analysis method was employed to analyse the data in this study.

RESULTS

Validity Test Results

Table 1. Validity Test Result

Variables	Person Correlation	Sig (2-tailed)	Description
Taxpayer Income (X₁)			
Taxpayer Income 1	0,841	0,000	Valid
Taxpayer Income 2	0,709	0,000	Valid
Taxpayer Income 3	0,802	0,010	Valid
Taxpayer Income 4	0,878	0,000	Valid
Tax Socialization (X₂)			
Tax Socialization 1	0,944	0,000	Valid

Variables	Person Correlation	Sig (2-tailed)	Description
Tax Socialization 2	0,683	0,002	Valid
Tax Socialization 3	0,887	0,000	Valid
Tax Socialization 4	0,951	0,001	Valid
Tax Sanction (X₃)			
Tax Sanction 1	0,788	0,002	Valid
Tax Sanction 2	0,782	0,000	Valid
Tax Sanction 3	0,772	0,000	Valid
Tax Sanction 4	0,750	0,000	Valid
Taxpayer Compliance (Y)			
Taxpayer Compliance 1	0,781	0,000	Valid
Taxpayer Compliance 2	0,833	0,000	Valid
Taxpayer Compliance 3	0,804	0,000	Valid
Taxpayer Compliance 4	0,798	0,000	Valid

Source: Data processed (2020)

Validity test using person correlation can be known by measuring the level of significance of the correlation results of each indicator with the total indicator, if the value of sig <0,05 then the variable is said to be valid. Viewed from table 1 above, it shows that each question from all variables is declared valid because it has a sig value <0,05.

Reliability Test Results

Table 2. Reliability Test Result

Variables	Cronbach's Alpha	Description
Taxpayer Income (X ₁)	0,756	Reliable
Tax Socialization (X ₂)	0,780	Reliable
Tax Sanction (X ₃)	0,775	Reliable
Taxpayer Compliance (Y)	0,890	Reliable

Source: Data processed (2020)

Based on table 2 above, it can be seen that all research variables have coefficient values > 0,70. This means that all questions in the variable are declared reliable (acceptable).

Result of Classical Assumption Test Normality Test**Table 3.** Normality Test Result

Normality Test	
Asymp. Sig, (2- tailed)	Description
0,200 ^{c,d}	Normal Distributed

Source: Data procesed (2020)

Based on table 3 above, it shows a significance value (2-tailed) of $0,200 > 0,05$, which means the data was normally distributed.

Results of Clasical Assumptions Multicollinearity Test**Table 4.** Multicollinearity Test Results

Variables	Colinearity Statistic's	
	Tolerance	VIF
Taxpayer Income (X_1)	0,459	2,180
Tax Socialization (X_2)	0,490	2,041
Tax Sanction (X_3)	0,558	1,792

Source: Data procesed (2020)

Table 4 show that there are no independen variables with a toleranc value greater than 0,10. The result of the Variance Inflation Factor (VIF) computation demonstrate the same thing: there isn't a single independent variable with a VIF value of less than ten. There is no multicollinearity between the independen variables in the regression model, as far as we can tell.

Classical Assumption Test Results Heterosscedasticity Test**Table 5.** Heteroscedassticity Test Results

Variables	Significance
Taxpayer Income (X_1)	0,640
Tax Socialization (X_2)	0,855
Tax Sanction (X_3)	0,662

Source: Data processed (2020)

Table 5 shows that all variables have a significant value greater than 0,05. As a result, heteroscedasticity symptoms have no effect on any of the factors.

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Table 6. Multiple Regression Test Result

Coefficien of Determinnatio Results			
Model	R	R Square	Adjusted R Square
1	,798	,637	,625

Source: Data processed (2020)

According to table 6, the combined efect of tax socialisation, tax sanction, and taxpayer income on taxpayer complianc is 0,625%, while the remain 37,5% is explained by other variables.

Hypothesis Test Results**T Test****Table 7.** T Test Result

Independent Variables	T	Significance
Taxpayer Income (X ₃)	0,657	0,009
Tax Socialization (X ₁)	0,526	0,000
Tax Sanction (X ₂)	0,847	0,005

Source: Data processed (2020)

According to table 7, the tax socialization variable has a significant value of 0,000, the tax sanctions variable has a significant value of 0,005, and the taxpayer income variable has a significant value of 0,009, indicating that the taxpayer income variable, tax socialisation, and tax sanction all have a significant impact on taxpayer complian.

F Test**Table 8.** F Test Results

F	Significance
12,426	0,001

Source: Data procesed (2020)

Table 8 shows that the F count value was 12,429, with a significant value of 0,001, or 0,05, implying that there is a large influence on taxpayer compliance from taxpayer income, tax socialization, and tax punishments taken collectively.

DISCUSSION

The Effect of Taxpayer Income on Taxpayer Compliance in paying Land n Building Tax in Bongkok Vilage, Kramat District, Tegal Regency

The significant value was 0,009. Based on the t test result, the significant value is 0,009 0.05. Thus, in Bongkok Village, Kramat District, Tegal Regency, taxpayer income had a beneficial effect on taxpayer compliances in paying Land n Building Tax.

This demonstrates that a taxpayer's income has an impact on his or her willingness to pay Land n Building Tax. If the taxpayer income is sufficient, he or she will be obedient in paying taxes; nevertheless, if the taxpayer's income is insufficient, the taxpayer will be disobedient in paying since he or she will be more concerned with fulfilling basic daily necessities.

This supported by the results of research (Cynthia and Djauhari 2020) which show that the variable of taxpayer income affects taxpayer compliance in pay Land n Building Tax in West Semarang District. Later in the study (Khoiroh 2017) also stated that taxpayer income had a positive and significant effect on taxpayer compliances in paying Land n Building Tax in Gandaria Village, Kebayoran Baru District, South Jakarta.

The Effect of Tax Socialisation on Taxpayer Compliance in pay Land n Building Tax in Bongkok Vilage, Kramat District, Tegal Regency

The significant value is 0,000, according to the t test results. In Bongkok Village, Kramat District, Tegal Regency, tax socialization has a favorable influence on taxpayer compliances in paying Land n Building Tax.

This demonstrates that tax socialization had a good and considerable impact on taxpayer compliances. Because the Village Government engages in extensive tax socializing with the RT and RW heads, this is the case. Then, at the time of delivering SPPT to taxpayers, the heads of the RT and the RW urged their constituents to pay taxes in accordance with the law. This will make it essential for taxpayers in Bongkok Village, Kramat District, Tegal Regency, to know and understand the Land n Building Tax, and will promote taxpayer compliances in paying the Land n Building Tax.

This supported by the results of research (Vionita and Kristanto 2018), (Maxuel and Primastiwi 2021), and (Puspita 2016) which show that tax socialisation has a direct positive effect on taxpayer compliances in paying Land n Building Tax in Kediri City. (Khoiroh 2017) also stated that tax socialization has a positive effect on taxpayer compliance in paying Land n Building Tax in Gandaria Village, Kebayoran Baru District, South Jakarta.

The Effect of Tax Sanctions on Taxpayer Compliance in Paying Land and Building Taxes in Bongkok Vilage, Kramat District, Tegal Regency

The significant value is 0,005, according to the t test results. In Bongkok Village, Kramat District, Tegal Regency, tax punishments have a favorable influence on taxpayer compliances in paying Land n Building Tax.

This demonstrates that tax penalties have an impact on taxpayer compliance with the Land n Building Tax. Because the taxpayer will be rebellious in paying taxes if there is no land and building tax punishment. Taxpayers will expect that they will not be penalized if they don't pay their taxes. However, if the taxpayer was subject to a land and building tax penalty, he or she will pay the penalty.

This is supported by the results of previous studies (Maxuel and Primastiwi 2021), (Wulandari and Suyanto 2014), and (Vionita and Kristanto 2018) which show that partial tax sanction have a significant effect on taxpayer compliances in paying Land n Building Tax in the Regency. Sleman. Later in the study (Khoiroh 2017) also stated that tax sanctions had a partial and significant effect on taxpayer compliances in paying Land n Building Tax in Gandaria Village, Kebayoran Baru District, South Jakarta.

CONCLUSION

The following conclusions are reached as a result of the research and discussion:

1. In Bongkok Village, Kramat District, Tegal Regency, tax socialization has a major impact on taxpayers compliances in paying Land n Building Tax.
2. In Bongkok Village, Kramat District, Tegal Regency, tax punishments have a considerable impact on taxpayer compliance in paying Land n Building Tax.
3. In Bongkok Village, Kramat District, Tegal Regency, taxpayer income has a substantial impact on taxpayers compliances in pay Land n Building Tax.

The author tries to present some ideas based on the results of research at the Bongkok Village Government, Kramat District, Tegal Regency, that are expected to be valuable for the Bongkok Village Government, Kramat District, Tegal Regency, and future researchers:

1. It is hoped that the Bongkok Village Government will conduct intensive tax socialization, especially about what if the taxpayer does not comply in paying the Land & Building Tax, he will be subject to a penalty of 2% of the tax that should be paid.
2. Based on the findings of taxpayer compliance analysis, the Bongkok Village Government should pay more attention to taxpayer characteristics that are related to research variables, by providing socialization of taxation knowledge and tax sanction to improve taxpayer compliances in paying Land n Building Tax.
3. Taxpayer compliance is influenced by tax socialisation, tax sanction, taxpayer income, and other factors such as service, according to the data gathered and the results of direct interviews with taxpayers in Bongkok Village, and taxpayer awareness can be used as a starting point for further research.

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