

FACTORS INFLUENCING TAXPAYER COMPLIANCE IN PAYING RURAL AND URBAN LAND AND BUILDING TAX (CASE STUDY OF LOTTA VILLAGE, PINELENG DISTRICT)

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Volume: 3

Number: 1

Page: 34 - 47

Article History:

Received: 2024-05-13

Revised: 2024-06-30

Accepted: 2024-07-15

Abstract:

Tax is defined as a mandatory contribution paid by the people to the state. The contribution in question is a levy imposed by the government by force based on the law in connection with the government's function of serving the public and realizing public welfare. This research analyzes the factors influencing taxpayer compliance in paying Rural and Urban Land and Building Tax. The sampling technique to be used in this study is cluster random sampling. The research location is in Lotta Village, Pineleng District. This study uses quantitative research. Its object is the Rural and urban land and Building Taxpayers registered in Lotta Village, Pineleng District. The analysis method includes validity testing, reliability testing, classical assumptions testing, hypothesis testing, and multiple linear regression analysis using SPSS version 29. Based on the test results, it can be concluded that the Tax Service variable (X1) and Tax Sanctions variable (X3) significantly influence compliance in paying Rural and Urban Land and Building Tax in Lotta Village, Pineleng District. Tax knowledge (X2) negatively influences compliance in paying Rural and Urban Land and Building Tax in Lotta Village, Pineleng District.

Keywords: Tax Service, Tax knowledge, Tax Sanctions, Compliance in Paying Rural and Urban Land, Building Tax

INTRODUCTION

Tax is defined as a mandatory contribution paid by the people to the state. The contribution in question is a levy imposed by the government by force based on the law in connection with the government's function of serving the public and realizing public welfare. This contribution is given by the people who fulfill their tax obligations to the government in monetary units.

Rural and urban land and building taxes are among the taxes applicable in Indonesia. Law Number 1 of 2022 concerning Financial Relations Between the Central Government and Regional Governments, Rural and Urban Land and Building Tax is a tax on land and buildings owned, controlled, and utilized by individuals or entities.

Taxes will increase significantly yearly, but each tax may not necessarily reach the state revenue target. Therefore, the government has done a lot to normalize state revenue, including the income from Rural and urban land and Building Taxes. Taxes, in general, can be a benchmark for the country's economy, so rural and urban land and building taxes are income that will later become assistance for community welfare.

Regarding rural and urban land and building tax revenue, revenue realization must often reach the revenue target. As the one collecting rural and urban land and building taxes, the local government still often needs help collecting them. One of the existing problems is the need for more awareness of Taxpayers in terms of paying Rural and Urban Land and Building Tax, especially in Lotta Village, Pineleng District. Here are the PBB revenue targets for Lotta Village:



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Table 1. A lot of Village PBB Revenue Target

YEAR	AMOUNT OF DETERMINATION	REALIZATION (Rp)	%	REMAINDER (Rp)	%
2021	Rp 16.588.378,00	13.379.153,00	65,27	3.209.225,00	34,73
2022	Rp 22.560.215,00	16.421.891,00	72,79	6.138.324,00	27,21
2023	Rp 23.678.753,00	19.798.056,00	83,61	3.880.697,00	16,39

Source: Lotta Village Office PBB revenue target for 2021 to 2023

Based on existing data, the amount of PBB receipts in Lotta Village for realization does not reach the initial 100% receipts target each year. For example, in 2023, with a target of IDR 23,678,753.00, the amount of realization is only IDR 19,798,056.00 or 83.61%, and there is still a remainder of IDR 3,880,697.00 with a percentage of 16.39%.

In the last three years, the payment of Rural and Urban Land and Building Tax (PBB-P2) in Lotta Village, Pineleng District, has consistently failed to reach the expected target. One of the leading causes of this problem is the decreasing level of taxpayer compliance in paying PBB-P2. Several essential factors influence taxpayer compliance, including tax services, knowledge, and tax sanctions.

According to Andreansyah and Kurniawan (2022), tax services include counseling, guidance, or consultation that tax officers provide to the public. This service requires expert and competent tax officers so that the public can fulfill their tax obligations promptly and more compliantly. Their research emphasizes that effective and responsive tax services are crucial in increasing taxpayer compliance.

In addition, taxpayers' tax knowledge is also a fundamental factor in tax compliance. Fitriah and Elfian (2021) emphasize that taxpayers will need adequate knowledge of taxes to carry out their tax obligations. The higher the level of individual tax knowledge, the more likely the individual is to understand and comply with applicable tax regulations.

Tax sanctions also play an essential role in encouraging taxpayer compliance. Wahyuni et al. (2022) stated that tax sanctions function as a tool to prevent violations of tax regulations and ensure taxpayer compliance in carrying out their obligations in a timely and accurate manner.

Previous studies have shown a relationship between tax service variables, tax knowledge, and tax sanctions with taxpayer compliance. For example, studies by Safitri and Husda (2022), Firmansyah and Maryono (2022), and Sania and Nababan (2021) indicate that several villages and cities have not yet achieved the PBB-P2 revenue target, which is caused by low taxpayer compliance. This study shows that these factors significantly affect compliance in paying PBB-P2.

Therefore, this study needs to explore the influence of tax service variables, tax knowledge, and tax sanctions on compliance in paying PBB-P2 in Lotta Village, Pineleng District. By understanding the relationship between these variables, it is expected that an effective solution can be found to improve taxpayer compliance and achieve the expected PBB-P2 revenue target. Therefore, this data makes it necessary to research taxpayer compliance in paying PBB-P2 in Lotta Village. So, for this problem, the author is interested in taking the title: Factors Affecting Taxpayer Compliance in Paying Rural and Urban Land and Building Taxes (Case Study of Lotta Village, Pineleng District).



Taxpayer Compliance. According to Rahayu (2020), tax compliance is the obedience of taxpayers to implement applicable tax provisions. Tax Compliance includes Formal Tax Compliance and Material Tax Compliance.

Tax Services. According to Rahayu (2020), Tax administration services are an essential part of implementing the essential tax administration in a country, which is intended to facilitate the implementation of the rights and obligations of Taxpayers. Quality tax services, both in terms of infrastructure and service facilities, as well as in terms of excellent Human Resources provided by the Directorate General of Taxes to Taxpayers, can increase the willingness of Taxpayers to comply administratively with their obligations to pay taxes to the State. Taxpayers can handle the technical and procedural implementation of the time and administrative process.

Tax Knowledge. According to Rahayu (2020), taxpayer understanding is the ability of taxpayers to define, formulate, and interpret tax regulations and see the consequences or implications of the possibilities that arise from this understanding. Taxpayers can understand tax regulations after knowing and remembering taxation, so they can explain or describe what they know about tax regulations. Taxpayers understand tax regulations in fulfilling their obligations as measured by:

1. Ability to explain and interpret tax regulations,
2. Ability to describe and classify tax regulations to provide examples of tax cases,
3. Ability to translate and conclude tax regulations,
4. Ability to explore and compare tax regulations,
5. Ability to make estimates or assumptions about the impact of implementing tax regulations.

PBB Tax Penalty. According to Mardiasmo (2023), there are tax sanctions for not paying PBB, namely:

1. If the SPOP is not submitted and after being reprimanded in writing, it is not submitted as specified in the Warning Letter. It is collected with a Tax Assessment Letter. The amount of Tax owed in the Tax Assessment Letter is the principal Tax plus an administrative fine of 25% (twenty-five percent) calculated from the principal Tax. Based on the examination results or other information, the amount of Tax owed is greater than the amount calculated based on the SPOP submitted by the Taxpayer. In that case, it is collected with a Tax Assessment Letter. The amount of Tax owed in the Tax Assessment Letter is the difference between the Tax owed based on the results of the examination or other information and the Tax owed calculated based on the Tax Object Notification Letter plus an administrative fine of 25% (twenty-five percent) of the difference in Tax owed.
2. Tax owed that is not paid or underpaid when payment is due is subject to an administrative fine of 2% (two percent) per month, calculated from the due date until the payment date, for a maximum period of 24 (twenty-four) months.
3. Due to negligence, it causes losses to the state in terms of:
 - a. Refrain from returning/submitting the SPOP to the Directorate General of Taxes.
 - b. Submitting the SPOP, but the contents are incorrect or incomplete and attaching incorrect information.
4. Due to his/her intention, this causes losses to the state in terms of:
 - a. Refrain from returning/submitting the SPOP to the Directorate General of Taxes.
 - b. Submitting the SPOP, but the contents are incorrect or incomplete and attaching incorrect information.
 - c. Showing fake or falsified letters or other fake or falsified documents as if they were true.

- d. Not showing or lending letters or other documents.
- e. Need to show data or submit the required information.

Neglect can be punished with imprisonment for a maximum of 6 (six) months or a maximum fine of 2 (two) times the tax owed. Negligence means unintentional, negligent, or less careful so that the act results in losses for the state.

If caused by intent, it can be punished with imprisonment for a maximum of 2 (two) years or a maximum fine of 5 (five) times the tax owed. This criminal sanction will be doubled if someone commits another crime in the field of taxation before 1 (one) year has passed, calculated from the completion of serving part or all of the prison sentence imposed or since the fine was paid. To prevent the recurrence of tax crimes, for those who commit a crime before 1 (one) year has passed since the completion of serving part or all of the prison sentence imposed or since the fine was paid, a heavier penalty is imposed, which is twice the threat of punishment.

The Influence of Tax Services on PBB-P2 Payment Compliance. According to Rohmah et al. (2021), Tax services are services provided by work units within the Directorate General of Taxes to the public following applicable tax provisions. The quality of tax services is a service activity carried out by government agencies and tax officials to fulfill the needs of Taxpayers by providing a good and attractive attitude to achieve Taxpayer satisfaction. Previous research by Lonteng (2022) tested the influence of tax services on PBB-P2 payment compliance and stated that tax services affect PBB-P2 payment compliance. Based on the results of previous research, the hypothesis proposed by the researcher is as follows:

H1: Tax services affect PBB-P2 payment compliance

The Influence of Tax Knowledge on PBB-P2 Payment Compliance. According to Rahayu (2020), taxpayer knowledge is the ability of taxpayers to define, formulate, and interpret tax regulations and see the consequences or implications of the possibilities that arise from this understanding.

Previous research by Firmansyah and Maryono (2022) tested the influence of tax knowledge on PBB-P2 payment compliance, significantly affecting taxpayer compliance. If the level of tax knowledge is high, compliance will also increase, and tax payments will follow applicable regulations. Based on the results of previous research, the hypothesis proposed by the researcher is as follows:

H2: Tax knowledge affects PBB-P2 payment compliance

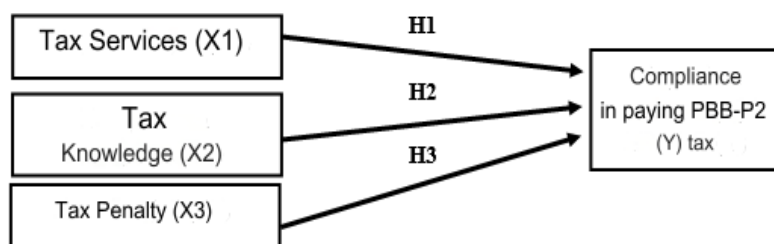
The Influence of Tax Sanctions on PBB-P2 Payment Compliance. According to Mardiasmo (2023), Tax sanctions guarantee that the provisions of tax laws and regulations (tax norms) will be followed/complied with/adhered to. In other words, tax sanctions are a preventive tool so that Taxpayers do not violate tax norms.

Previous research by Dessy and Yulia (2019) tested the influence of tax sanctions on PBB payments and showed that tax sanctions affect PBB tax payment compliance. Based on the results of previous research, the hypothesis proposed by the researcher is as follows:

H3: Tax sanctions affect PBB-P2 payment compliance

Researchers take a simple picture and see that all three hypotheses influence compliance in paying PBB-P2 in society.

Conceptual Framework of Thought. The author designs the following conceptual framework based on the hypothesis discussed above.



Source: Processed data, 2024

Figure 1. Conceptual Framework for Thought

METHODS

This study uses quantitative research. Its object is the Rural and urban land and Building Taxpayers registered in Lotta Village, Pineleng District. This study discusses the influence of tax services, tax knowledge, and tax sanctions on taxpayer compliance in paying Rural and urban land and Building Taxes.

Population. Sugiyono (2022) states that a population is a generalization area consisting of objects or subjects with certain qualities. Researchers determine these characteristics to be studied and then draw conclusions. The population in this study was all PBB-P2 Taxpayers in Lotta Village, Pineleng District, totaling 308 people.

Sample. Sugiyono (2022) states that a sample is part of the population's number and characteristics. The sampling technique in this study is non-probability sampling with the Accidental sampling method. According to Sugiyono (2022), non-probability sampling is a sampling technique that provides unequal opportunities or chances for each element or member of the population to be selected as a sample. According to Sugiyono (2022), Accidental Sampling is a sampling determination technique based on coincidence; anyone who accidentally or incidentally meets the researcher can be used as a sample if the person met by chance is considered suitable as a data source.

The number of samples determined in this study was employing statistical calculations using the Slovin formula, namely:

$$n = \frac{N}{1 + Ne^2}$$

Where:

n = sample size

N = population size

E = allowance for inaccuracy due to sampling error that is tolerable or desired

The population of 308 taxpayers in Lotta Village, so the minimum limit for sampling based on the formula above is:

$$n = \frac{N}{1 + (Ne^2)}$$

$$n = \frac{308}{1 + (308(0,01))}$$

$$n = \frac{308}{1 + 3,08}$$

$$n = \frac{308}{4,08}$$

n = 75, The sample for this study is 75 Rural and urban land and Building Tax Payers.



Independent Variable. According to Sugiyono (2022), an independent variable is a variable that influences or causes changes or the emergence of a dependent variable. The independent variables used in this study are:

Tax services (X1). According to Rahayu (2020), Tax administration services are an essential part of implementing the essential tax administration in a country, which is intended to facilitate the implementation of the rights and obligations of Taxpayers. Quality tax services in terms of infrastructure and service facilities and excellent human resources provided by the Directorate General of Taxes to taxpayers can increase taxpayers' willingness to comply administratively with their obligations to pay taxes to the state. Taxpayers can handle the technical and procedural implementation of the time and administrative process.

The tax services included in this study are PBB services, which include payments, objection services, and reductions, as well as information delivery services provided by officers who handle Rural and urban land and Building Tax to Rural and urban land and Building Taxpayers.

Tax knowledge (X2). Taxpayer knowledge is the ability of taxpayers to define, formulate, and interpret tax regulations and see the consequences or implications of the possibilities that arise from this understanding. Taxpayers can understand tax regulations after knowing taxation and remembering the tax regulations so that they can provide an explanation or description of what they know about tax regulations. There are several indicators in this study to measure tax knowledge, namely:

1. Understanding of PBB-P2. Understanding PBB-P2 includes Taxpayers knowing and understanding its definition, function, and usefulness.
2. Understanding of PBB-P2 regulations and provisions. Understanding PBB-P2 regulations and provisions includes Taxpayers' understanding of PBB-P2 regulations and provisions such as the amount of PBB-P2 rates, exceptions to PBB-P2 objects, PBB-P2 payment due date, and so on.

Tax Sanctions (X3). According to Mardiasmo (2023), tax sanctions guarantee that the provisions of tax laws and regulations (tax norms) will be followed/complied with/adhered to. In other words, tax sanctions are a preventive tool so that Taxpayers do not violate tax norms.

RESULT AND DISCUSSION

Validity Test Results. The results of the validity test of the research instrument using the Statistical Program for Social Science (SPSS 29) software are summarized in the following table 2:

Table 2. Validity Test Results

Variable	Indicator	<i>r</i> Count	<i>r</i> Table	Sig	Alpha	Status
Tax Services (X1)	X1.1	0.643	0.2272	0.000	0,05	Valid
	X1.2	0.698	0.2272	0.000	0,05	Valid
	X1.3	0.645	0.2272	0.000	0,05	Valid
	X1.4	0.519	0.2272	0.000	0,05	Valid
	X1.5	0.676	0.2272	0.000	0,05	Valid
Tax Knowledge (X2)	X2.1	0.480	0.2272	0.000	0,05	Valid
	X2.2	0.687	0.2272	0.000	0,05	Valid
	X2.3	0.550	0.2272	0.000	0,05	Valid
	X2.4	0.735	0.2272	0.000	0,05	Valid
	X2.5	0.679	0.2272	0.000	0,05	Valid



Tax Penalties (X3)	X2.6	0.658	0.2272	0.000	0,05	Valid
	X3.1	0.794	0.2272	0.000	0,05	Valid
	X3.2	0.877	0.2272	0.000	0,05	Valid
Compliance in Paying Land and Building Tax (Y)	X3.3	0.833	0.2272	0.000	0,05	Valid
	Y.1	0.660	0.2272	0.000	0,05	Valid
	Y.2	0.761	0.2272	0.000	0,05	Valid
	Y.3	0.734	0.2272	0.000	0,05	Valid
	Y.4	0.705	0.2272	0.000	0,05	Valid
	Y.5	0.638	0.2272	0.000	0,05	Valid
	Y.6	0.574	0.2272	0.000	0,05	Valid
	Y.7	0.488	0.2272	0.000	0,05	Valid

Source: Data processed by SPSS 29 (2024)

Based on Table 2, the results of the questionnaire validity test on 75 respondents are explained as follows:

1. The Tax Service Variable (X1) from 5 statement items (X1.1 - X1.5) obtained the lowest correlation value in item X1.4 = 0.519, which is higher than the r Table value of 0.2272 and has a significance value 0.000.
2. The Tax Knowledge Variable (X2) from 6 statement items (X2.1 - X2.6) obtained the lowest correlation value in item X2.3 = 0.480, higher than the r Table value of 0.2272 with a significance value of 0.000.
3. The Tax Sanction Variable (X3) from 3 statement items (X3.1 - X3.3) obtained the lowest correlation value in item X3.1, = 0.794, higher than the r Table value of 0.2272 with a significance value 0.000.
4. The variable of Compliance in Paying Rural and Urban Land and Building Tax (Y) from 7 question items (Y1.1 - Y1.7) obtained the lowest correlation value in item Y.4 = 0.488, higher than the r value of Table 0.2272 with a significance value = 0.001.

Based on these results, it can be concluded that all question items from each variable in the questionnaire are valid because the correlation value is > 0.2272 in the r table and n 75, and the significance value is < 0.05.

Reliability Test Results. Furthermore, reliability testing was conducted using the SPSS program based on Cronbach's Alpha value. A questionnaire can be reliable with a Cronbach's Alpha reliability coefficient of 0.6 or more. The results of the reliability test on all variable items are shown in table 3 below:

Table 3. Reliability Test Results

Variable	Cronbach'Alpha	Standard	Information
Tax Services (X1)	0,619	0,60	Reliable
Tax Knowledge (X2)	0.698	0,60	Reliable
Tax Penalties (X3)	0.774	0,60	Reliable
Compliance in Paying Land and Building Tax (Y)	0.771	0,60	Reliable

Source: Data processed by SPSS 29 (2024)



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Based on the results of the reliability test in Table 3, it is known that all instrument items have a Cronbach's Alpha value of more than 0.6. This means that all items are reliable. Thus, the entire statement (questionnaire) can be used for research.

Descriptive Statistics.

1. Tax Services. In the Tax Services variable in the questionnaire, the author included 5 statement items that present the indicators of the variable. The output results are as follows:

Table 4. Distribution of Respondents' Answers Regarding Tax Services (X1)

No	Statement Indicator	Strongly Disagree (1)		Do not agree (2)		disagree (3)		Agree(4)		Strongly agree (5)		Total	
		F	%	F	%	F	%	F	%	F	%	F	%
1	Payment Services Officers who handle PBB-P2 are cautious when completing payment administration.	1	1,3	1	1,3	5	6,7	45	60,0	23	30,7	75	100
2	PBB-P2 payment services are served quickly	0	0	1	1,3	4	5,3	49	65,3	21	28,0	75	100
3	Officers who handle PBB-P2 always help taxpayers who experience difficulties and are confused about paying taxes.	0	0	2	2,7	2	2,7	48	60,0	23	30,7	75	100
4	Objection and reduction service The procedure was easy when I filed an objection and reduction	1	1,3	2	2,7	10	13,3	47	62,7	15	20,0	75	100
5	Officers who handle PBB-P2 often remind people about tax payment due dates.	0	0	4	5,3	8	10,7	36	48,0	27	36,0	75	100

Source: Processed data (2024)

From the processed data in Table 4 above, it can be obtained that most respondents agree that the service provided by officers is good, and respondents feel helped in tax services.

2. Taxation Knowledge. In the Taxation Knowledge variable in the questionnaire, the author included 6 statement items that present the indicators of the variable. The output results are as follows:

Table 5. Distribution of Respondents' Answers Regarding Taxation Knowledge (X2)

No	Statement Indicator	Strongly Disagree (1)		Do not agree (2)		disagree (3)		Agree(4)		Strongly agree (5)		Total	
		F	%	F	%	F	%	F	%	F	%	F	%



1	Understanding PBB-P2 PBB-P2 is a tax imposed on land and buildings such as land, yards, rice fields, toll roads, houses and other luxury buildings.	2	2,7	7	9,3	17	22,7	33	44,0	16	21,3	75	100
2	PBB-P2 payment PBB-P2 is one of the sources of development funds in Indonesia	1	1,3	9	12,0	6	8,0	42	56,0	17	22,7	75	100
3	PBB-P2 is used to finance the expenditure of public facilities such as highways, bridges, terminals	0	0,0	12	16,0	12	16,0	35	46,7	16	21,3	75	100
4	Understanding of PBB-P2 rules and regulations Places of worship, cemeteries, protected forests, and museums are taxable objects that are not subject to tax	2	2,7	11	14,7	13	17,3	38	50,7	11	14,7	75	100
5	The due date for PBB-P2 payment is 6 months from the date the tax payable notification letter is received.	0	0,0	17	22,7	14	18,7	32	42,7	12	16,0	75	100
6	Anyone who violates the PBB-P2 Law will be subject to sanctions in the form of administrative fines or imprisonment.	0	0,0	16	21,3	15	20,0	30	40,0	14	18,7	75	100

Source: Processed data (2024)

From the processed data in Table 5 above, it can be obtained that the majority of respondents agreed that they already knew information about tax services and the knowledge they had could help with information related to knowledge in making payments for rural and urban land and building taxes in Lotta Village, Pineleng District.

3. Tax Sanctions. In the Tax Sanctions variable in the questionnaire, the author included 3 statement items that present the indicators of the variable. The output results are as follows:

Table 6. Distribution of Respondents' Answers Regarding Tax Sanctions (X3)

No	Statement Indicator	Strongly Disagree (1)		Do not agree (2)		disagree (3)		Agree(4)		Strongly agree (5)		Total	
		F	%	F	%	F	%	F	%	F	%	F	%
1	I agree that I will be subject to sanctions if I do not pay PBB-P2 or am late in paying it.	2	2,7	7	9,3	17	22,7	33	44,0	16	21,3	75	100
2	Tax sanctions can prevent me from repeating the mistake of late payment of land and building tax.	1	1,3	9	12,0	6	8,0	42	56,0	17	22,7	75	100



3	I agree that the tax sanctions imposed are in the form of fines and also imprisonment for those who violate and are late in paying PBB-P2	0	0,0	12	16,0	12	16,0	35	46,7	16	21,3	75	100
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Source: Processed Data (2024)

From the processed data in Table 6 above, it can be obtained that the majority of respondents agreed that they were aware of the sanctions they would receive if they were late or did not make tax payments, so they need to be careful if they are late in paying rural and urban land and building taxes in Lotta Village, Pineleng District.

4. Compliance in Paying Rural and Urban Land and Building Tax. In the questionnaire's variable of compliance in paying rural and urban land and building tax, the author included 7 statement items that present the indicators of the variable. The output results are as follows:

Table 7. Distribution of Respondents' Answers Compliance in Paying Rural and Urban Land and Building Tax (Y)

No	Statement Indicator	Strongly Disagree (1)		Do not agree (2)		disagree (3)		Agree(4)		Strongly agree (5)		Total	
		F	%	F	%	F	%	F	%	F	%	F	%
1	Paying PBB-P2 is not a problem that burdens the community.	0	0	11	14,7	12	16,0	33	44,0	19	25,3	75	100
2	While paying taxes, I try to comply with the Land and Building Tax regulations Rural and urban	0	0	14	18,7	10	13,3	40	23,3	11	14,7	75	100
3	If there is a change in the assets (land and buildings) that I own, I consistently report this.	0	0	10	13,3	6	8,0	40	53,3	19	25,3	75	100
4	I always try to pay PBB-P2 every year	0	0	4	5,3	6	8,0	45	60,0	20	26,7	75	100
5	In paying PBB-P2, I have never experienced any obstacles or constraints	0	0	1	1,3	3	4,0	57	76,0	14	18,7	75	100
6	Considering the vital role of rural and urban land and building taxes in implementing development, PBB-P2 should be paid on time.	0	0	1	1,3	7	9,3	40	53,3	27	36,0	75	100
7	I always pay the taxes owed before the due date.	0	0	2	2,7	4	5,3	45	60,0	24	32,0	75	100

Source: Processed data (2024)

From the processed data in Table 7 above, it can be obtained that most respondents agreed that paying taxes is not something burdensome, so they will always make tax payments every year on time. This makes them feel participatory in paying rural and urban land and building taxes in Lotta Village, Pineleng District.



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The Influence of Tax Services on Compliance in Paying PBB-P2 Tax in Lotta Village, Pineleng District. Based on the data processing results, the calculated t value for tax services is greater than the t table value with a significance value of less than 0.05; tax services partially affect tax compliance in Lotta Village, Pineleng District. Based on these criteria, the hypothesis decision is that H_1 is accepted. These results prove that tax services affect the variable of tax compliance in Lotta Village, Pineleng District. This is in line with the results of research conducted by Zagita and Marlinah (2022), Kolong et al. (2022), Nini & Susanti (2022) and Sania and Nababan (2021), which shows that tax services have an impact on compliance in paying rural and urban land and building taxes.

Excellent and effective tax services are essential in maintaining taxpayer compliance with their obligations, especially in paying land and building taxes in urban and rural areas. Sania and Nababan (2021) explained that good tax services help others in specific ways that require sensitivity and interpersonal relationships to create satisfaction and success. The success of tax revenue is influenced by taxpayers, whom individuals dominate. Behind every tax payment made by individuals or business entities, various factors influence their level of compliance, and quality tax services are crucial in strengthening taxpayer commitment to their tax obligations.

One of the main reasons tax services affect tax compliance is the openness and availability of information provided by the tax authorities to taxpayers. When information about tax obligations, payment procedures, and benefits of paying taxes is conveyed clearly and easily accessible, taxpayers will better understand their responsibilities. Nini et al. (2022) explained that quality tax services, starting from the willingness of tax officers to help, serving taxpayers who have difficulty paying taxes, providing convenience in the payment process, and being friendly in tax knowledge, provide significant assistance to taxpayers when they pay taxes. This can encourage them to comply with tax regulations because they are aware of the consequences of non-compliance.

In addition, taxpayers consider the ease of making tax payments an essential factor. Efficient and user-friendly tax services make the tax payment process more straightforward and less confusing by assisting others, in this case, taxpayers, by paying attention to sensitivity and interpersonal relationships to achieve satisfaction and success. Research from Kolong et al. (2022) confirms that the Tax Service Variable significantly influences Taxpayer Compliance. By minimizing administrative and technical barriers in paying taxes, taxpayers tend to be more motivated to comply with their obligations without feeling burdened by complicated processes.

By ensuring that tax services are well-organized and meet the needs and expectations of taxpayers, the government can create an environment that supports higher tax compliance. Investment in the infrastructure and human resources needed to provide quality tax services can benefit the government and society in the long term. By strengthening tax compliance, the government can collect the revenue needed to support various development programs and projects that can improve the welfare of society at large. As a result, good tax services are not only an investment in improving administrative efficiency but also a strategic step in encouraging sustainable growth and development because the higher the quality of tax services provided, the higher the tax compliance (Zagita, 2022).

The Influence of Tax Knowledge on Compliance in Paying PBB-P2 Tax in Lotta Village, Pineleng District. Based on data processing results, the t count for the tax knowledge variable (X_2) is smaller than the t table value, with a significance value more significant than the t count. This means that the tax knowledge variable partially does not affect the tax compliance variable. Based on these criteria, the hypothesis decision is that H_2 is rejected. These results prove that the tax



knowledge variable does not affect the tax compliance variable in Lotta Village, Pineleng District. This study's results align with the research conducted by Sapitri and Tarigan (2021), which shows that tax knowledge does not affect tax compliance. According to Krisdayanti (2022), this happens because taxpayers who understand and do not understand how to calculate taxes will still pay taxes according to the amount stated in the Tax Payable Notification Letter (SPPT) given by the tax collector. In addition, according to Marzidhan (2023), several factors cause tax knowledge not to affect tax compliance, including distrust of the tax system, such as injustice and violations and evasion of state taxes carried out by certain tax officials. Imtiyazari (2023) put forward a similar opinion in a previous study, which stated that if taxpayers feel that their rights and obligations are balanced, namely, there is a balance between obligations as taxpayers and the rights obtained, they tend to be more compliant. However, high tax knowledge only sometimes makes taxpayers comply with their obligations. This is due to the lack of benefits, ineffective socialization and education, less supportive socio-economic conditions, negative experiences with tax officers, and the influence of the media regarding tax abuse by tax officers.

This result differs from the research results of Firmansyah and Maryono (2022) and Zagita and Marlinah (2022), where tax knowledge affects tax compliance. Tax knowledge plays a vital role in determining taxpayer compliance when paying taxes. This is due to several interrelated factors, ranging from understanding tax obligations to knowing the benefits of paying taxes correctly and obediently.

When people understand the tax system, they will better understand the various aspects of their tax obligations. This includes understanding the types of taxes they must pay, the deadlines for payment, and the procedures that must be followed to comply with applicable tax provisions. People will only wholeheartedly pay taxes with an understanding of taxes and their benefits. The higher the level of tax understanding, the higher the taxpayer's awareness of the importance of paying taxes, especially land and building taxes (Firmansyah & Maryono, 2022). People realize that their tax payments contribute directly to the welfare of society as a whole, as well as improving their quality of life. However, taxpayer knowledge can negatively impact the decline in tax compliance if people highlight errors in applicable regulations or against the actions of tax officials (Nini. et al., 2022).

The Effect of Tax Sanctions on Compliance in Paying PBB-P2 Taxes in Lotta Village. Based on the data processing results, the calculated t for the tax sanction variable (X_3) is greater than the t table value with a sig value less than 0.05. This means that the tax sanction variable partially affects the tax compliance variable. Based on these criteria, the hypothesis decision is that H_3 is accepted. These results prove that the tax sanction variable affects the tax compliance variable in Lotta Village, Pineleng District (Parwati et al., 2024).

The results of this study are in line with the research results of Zagita et al. (2022), Wahyuni et al. (2022) and Nini et al. (2022), which show that tax sanctions affect tax compliance. This differs from the research results of Andana and Kautsar (2022), who concluded that tax sanctions did not affect tax compliance.

Gusar (2015) and Zagita (2022) explained that the higher the sanctions given, the more compliant taxpayers will be in fulfilling their tax obligations because tax sanctions are considered to reduce taxpayers' income. According to Yani (2020) and Wahyuni et al. (2022), the application of tax sanctions aims to encourage taxpayers to comply with tax regulations, with the hope that a strong understanding of the implications of sanctions will encourage timely tax payments following applicable provisions.



Tax sanctions significantly impact tax compliance due to the negative consequences that arise if taxpayers violate tax provisions. When taxpayers know they can be subject to administrative or criminal sanctions if they do not comply with their tax obligations, they tend to be more motivated to pay taxes correctly and on time. In addition, the existence of sanctions also signals that the government is serious about enforcing tax regulations, thereby increasing taxpayers' sense of responsibility and awareness of the need to comply with applicable regulations.

However, tax sanctions may have little impact on taxpayer compliance. This can happen if the sanctions imposed are not implemented consistently or do not have a sufficient level of legal certainty. In addition, if the sanctions imposed are considered disproportionate or too severe by the community, this can reduce the effectiveness of sanctions in encouraging compliance. Sometimes, external factors such as challenging economic conditions or dissatisfaction with tax services can also affect the level of taxpayer compliance, regardless of the existence of tax sanctions. The sanctions imposed by the Lotta Village government if the community is not compliant in paying taxes are suspension of their administrative management until they can make tax payments again.

CONCLUSION

The research was conducted in Lotta Village, Pineleng District, Minahasa, North Sulawesi Province. To analyze the influence of tax services, tax knowledge, and tax sanctions on compliance with paying rural and urban land and building taxes. The following conclusions can be drawn:

1. Tax services affect the compliance of paying rural and urban land and building taxes in Lotta Village, Pineleng District.
2. Tax knowledge does not affect the compliance of paying rural and urban land and building taxes in Lotta Village, Pineleng District.
3. Tax sanctions affect the compliance of paying rural and urban land and building taxes in Lotta Village, Pineleng District.

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