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DETERMINING FACTORS OF COMPLIANCE IN PAYING LAND AND BUILDING TAX

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Abstract:

Compliance level in PBB payments can be influenced based on a study from the Theory of Planned Behavior (TPB), compliance pay, Tax Land and Buildings of the United Nations, influenced by a number of main factors that are tax knowledge, fiscal awareness, firmness of sanctions and enforcement, as well as economic conditions. Objective study This For testing tax knowledge, fiscal awareness, firmness of sanctions and enforcement, as well as economic conditions for compliance in paying PBB. Implementation study. This was done on a mandatory basis in Taxes in Tabanan Regency. The research location determined by researchers due to Tabanan Regency has level low PBB compliance level. Retrieval sample done with the Purposive sampling technique. Research results show that hypothesis test results show that hypothesis third, that is, firmness sanctions and enforcement have no influence on compliance with paying the rejected PBB. The first, second and fourth hypotheses are accepted, namely, Tax knowledge has a positive effect on compliance in paying PBB, fiscal awareness has a positive influence on compliance in paying PBB and economic conditions have a positive influence on compliance in paying PBB.

Keywords: Tax Knowledge, Awareness, Fiscal, Firmness, Sanctions And Enforcement, As Well As Conditions Economy

INTRODUCTION

Tax area is something that must be made paid by the obligor tax to area with characteristic mandatory (forced) but No accept reward in a way direct. Tax area. These are taxes collected in an autonomous way based on the government policy. The area we are waiting for will become a source of income government in the regional budget income (APBD). Tax areas designated by the government are a nature official assessment, which means obligation tax. No, fully carried out by the obligatory tax Alone, but calculation and creation letter announcement taxes are paid government, and so on, payment of taxes is carried out by the obligatory tax. One of the types of tax is the area that becomes a source of income, the original area is Tax Land and Buildings Rural and Urban (PBB-P2), which plays an important role in funding local development and public services.

This PBB-P2 income level is expected every year always expected government area is expected to achieve the targets that have been set, stipulated in the regional budget every year. However, level compliance must be taxed in still paying PBB-P2, not optimal. (Krisna, 2025)The government of Tabanan Regency (Pemkab) conveyed that until the moment, this compliance must still be taxed still a low rate. One of the tips the Tabanan Regency Government can increase compliance must taxes is to publish Regulation Tabanan Regent Regulation Number 18 of 2025. Policy: Set a liberation fine for the delay of PBB-P2 payments.

Policy is also one of the methods Tabanan Regency Government to reduce PBB receivables in Tabanan Regency. PBB receivables recorded a significant reach of around Rp. 70 billion. Even though there is improvement in the period, certain problems with old receivables remain



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outstanding. Still big. Condition high receivables indicates constraints on updating object database taxes, billing, and aspect compliance must tax (Wildan, 2022). Based on study literature and studies from the Theory of Planned Behavior, compliance paying PBB is influenced by a number of factors, the main factor being tax knowledge, awareness of fiscal, firmness sanctions and enforcement, as well as economic conditions.

Theory of Planned Behavior (TPB), which was first time by Ajzen (1991), is a development of the Theory of Reasoned Action (TRA). TRA formulates that intention for somebody who can do something is with norm subjective and attitude to behavior (Fishbein, 1975). In TPB, it is explained that attitude toward something becomes the main main capable of predicting something action. Behavior somebody made capable by intention, and intention is influenced by three factors, namely: Attitude toward the Behavior (Attitude) to behavior, Subjective Norms and Perceived Behavioral Control (PBC).

Attitude toward the Behavior (Attitude to behavior) is an evaluation of behavior, where the evaluation can be reflected from understanding, must tax to rule taxation, benefits and procedures tax. Understanding that it will have a positive impact on compliance must be taxed. (Nurlis & Nurazlina, 2018) explain that with the most taxes that have knowledge tax will be capable of improving the intention must tax For comply with taxes. In addition, the Attitude toward the Behavior (Attitude to behavior) can also look at mandatory fiscal awareness tax, where this matters. This can describe that the individual confesses the importance of taxes for national development. (Torgler, 2007)also strengthens that taxes that have tax awareness and morals will be capable of increasing voluntary compliance. (Hasmin, 2022) In a study, empirically explained that taxes that have knowledge taxation influence the level of compliance must tax in pay the PBB tax, research. This is in line with the study (Anur et al., 2021; Dirapuspita & Widajantie, 2022; Pratiwi & Kusnandar, 2022; Salmah, 2018). (Salmah, 2018),(Anur et al., 2021) have an opinion that compliance in paying PBB is also influenced by awareness must taxes. The more taxes must be paid, the aware one will be obligated to fulfill the tax obligation, so must tax will be semi-smooth obedient in pay PBB tax.

Subjective Norms (Subjective norms) are something that pressures social based on other people who are related to the situation that occurs, if related to taxation, so pressure social based on firmness sanctions and enforcement of sanctions. Pressure reflected social from firmness sanctions and enforcement will be capable make must tax For avoid sanctions, taxes will fulfill obligation tax obligations. (Bobek & Hatfield, 2003) disclose that if sanctions on taxes the imposed with firm and mandatory tax will feel its own pressure social law For can obedient to tax. (Rahmadiane et al., 2023) To put forward that with the implementation of sanctions, taxes will be implemented in a firm and consistent manner will be capable of improving compliance with the must PBB tax, considering the caused by the existence effect deterrents from Action no obedient to tax. (Anur et al., 2021; Dirapuspita & Widajantie, 2022; Pratiwi & Kusnandar, 2022; Rahmadiane et al., 2023)Also explains that with existence of strict sanctions will be capable of increasing compliance in pay PBB.

Perceived Behavioral Control (PBC) is something that views how capable an individual For do something. This is reflected in How condition economy must tax, where If must tax own ability economy that is not Good, still will No capable For fulfil obligation tax. (Pratiwi & Kusnandar, 2022) explain that the economic condition economy is a factor that must be considered in compliance with PBB payments, where with good economy so must taxes will be capable of paying PBB within the appropriate time. (Rahmadiane et al., 2023)Also mentioned that the condition is factor important external factor for determining the level of compliance in pay PBB.

Based on phenomena that have been described, so can be formulated in this research, namely:
1) whether tax knowledge affects compliance in paying UN?; 2) what is the awareness of fiscal influential on compliance in pay PBB?; 3) whether firmness sanctions and enforcement influential to compliance in pay PBB?; 4) whether condition economy influential to compliance in pay PBB?

Theory of Planned Behavior (TPB). (Ajzen, 1991) Theory of Planned Behavior is development from Theory of Reasoned Action (TRA) (Fishbein, 1975), which previously had only two underlying factors: behavior and actions of individuals in a behavior. In TPB, it is explained that attitude toward something becomes the main main capable of predicting something action. Behavior somebody made capable by intention and intent, influenced by three factors, namely: Attitude toward the Behavior (Attitude) to behavior, Subjective Norms and Perceived Behavioral Control (PBC). This is based on the assumption that man is rational, using creatures' possible information for him, in a systematic way. TPB emphasizes that a something attitude depicted as an antecedent First from first-intention behavior.

Attitude is positive or negative for displaying certain behavior. Beliefs, or these beliefs, are called behavioral beliefs. An individual will intend to display certain behavior when they assess it in a positive way attitude determined by beliefs individual about the consequences of displaying something behavioral, weighed based on the results evaluation of the consequences (outcome evaluation). Attitudes are the trusted own influence, direct to intention, behave and connected with norm subjective and perceived behavioral control. Subjective norms are also assumed as something that functions from beliefs that are specific to somebody agreeing or not agreeing with display something behavior. Beliefs that are included in norms subjective also called trust normative (normative beliefs). An individual will intend to display something behavior If He perceives that other people are important and thinks that He should do matter. Other important people can be a partner, friend, doctor, etc. This is known as the method that asks respondents to evaluate are other people are important. Earlier tend will agree or No agree If He displays the behavior in question.

Tax Knowledge. Tax Knowledge is understanding the taxpayer to regulation taxation regulations, mechanisms of payments, benefits from taxes and sanctions in accordance with applicable provisions. (Saad, 2014) explain that the cognitive factor is the most decisive from attitudes and behavior, compliance must tax is Tax Knowledge. Mandatory tax without Adequate Tax Knowledge will lead to violating actions from the provision of taxation that has been set in the form of laws applicable to taxation.(Loo et al., 2009) Also, income that must be taxed with More Tax Knowledge will tend to be tax correctly compared to those who have low knowledge.

Hypothesis

- H 1: Tax knowledge influential positive to compliance in pay PBB
- H 2: Awareness of the fiscal influential positive on compliance in pay PBB
- H 3: assertiveness, sanctions, and enforcement are influential positive to compliance in pay PBB
- H 4: Condition economy is influential and positive to compliance in pay PBB

METHODS

Implementation study. This was done on a mandatory basis in Taxes in Tabanan Regency. The research location determined by researchers due to Tabanan Regency has level low PBB compliance level. Retrieval sample done with the Purposive sampling technique. The population is not known in a way sure, so researchers can take a size sample using Cochran's formula or use a rule of at least 30-100 samples so that the data can be analyzed with statistical methods. In research, this takes 100



mandatory taxes that will be administered to respondents in the study. This is done with the technique of taking a sample.

Hypothesis testing is an analysis technique. Multiple linear regression is used to determine the influence of dependent and independent variables with the help of the SPSS for Windows application. The multiple linear regression model is described as follows:

$$K = \alpha + \beta_1 TK + \beta_2 KF + \beta_3 KSP + \beta_4 KE + e$$

Information:

K: Land and Building Tax Compliance

α : Constant Number

TK: Tax Knowledge

KF: Awareness Fiscal

KSP: Firmness Sanctions and Enforcement

KE: Economic Conditions

RESULT AND DISCUSSION

Questionnaires that can be used as data for processed in research. This is as big as a distributed questionnaire as many as 100 questionnaires. Whereas from all over, questionnaires can be accepted or not, based on the existence of questionnaire data, so that the study is worthwhile for continued. Based on testing descriptive research conducted shows that overall respondents give positive on all variables that indicating that respondents tend to behave obedient to the obligation tax. This is indicated by a high overall average value between 4.3 with 4.606, with a standard deviation of 0.5 to 0.6.

Evaluation results model measurements show all over questions on the questionnaire. To measure all over variables tested in the research model, this shows that the results of the discriminant validity evaluation with cross-loading are fulfilled. The results of the evaluation of the structural model consisting of from inspection collinearity between variables with Inner VIF (Variance Inflated Factor) size, testing hypothesis coefficient track Where when the p-value of the test not enough from 0.05 (significant), testing significance of moderating and evaluation variables influence variables at the structural level with f square showing that VIF value is less out of 5. This explains that multicollinear between valued variables is low (can be ignored). This result shows that the resulting parameter estimates are not acceptable/unbiased.

Table 1. Test results hypothesis

Testing Hypothesis	Beta	T	Sig
Tax Knowledge → Compliance in pay PBB	0.140	1,876	0.000
Awareness Fiscal → Compliance in pay PBB	0.223	4,841	0.001
Firmness, Sanctions, and Enforcement → Compliance in Pay PBB	0.228	3,334	0.031
Economic → Conditions Compliance in pay PBB	0.299	3,427	0.004

Test results hypothesis show that the hypothesis third, that is, firmness sanctions and enforcement are not influential on compliance with the pay rejected PBB. Hypothesis to first, second and fourth accepted, namely Tax knowledge is an influential positive to compliance in paying PBB, Awareness of fiscal influential positive to compliance in pay PBB and conditions economy influential positive to compliance in pay PBB.



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Hypothesis First own sig value < 0.005 means hypothesis First accepted, then Tax knowledge is an influential positive to compliance in Paying PBB. Attitude toward the Behavior (Attitude) to behavior in TPB explains that the evaluation of behavior must be reflected from understanding, must tax to rule taxation, benefits and procedures tax. In line with the study (Hasmin, 2022; Pratiwi & Kusnandar, 2022; Rahmadiane et al., 2023; Salmah, 2018), which states that taxes that have knowledge will be capable of improving intention, must comply with tax compliant.

Hypothesis second own sig value < 0.005 means hypothesis second accepted, then Awareness fiscal influential positive factor to compliance in Paying PBB. Attitude toward the Behavior (Attitude to behavior) explains that awareness of fiscal must tax is a factor that can describe an individual the importance of taxes for national development. (Torgler, 2007)also strengthens that taxes that have tax awareness and morals will be capable of increasing voluntary compliance. In line with the study (Anur et al., 2021; Salmah, 2018) state that with awareness, must tax must be capable push must tax For obedient in a voluntary way.

Hypothesis: third own sig value > 0.005 means the hypothesis third rejected, then firmness sanctions and enforcement are influential in positive compliance with pay PBB. According to the must tax for the UN event rule, it is not yet listed with firm and clear sanctions that will be charged if the must tax No fulfil obligation is not fulfilled. Besides that, with the system's official assessment, sometimes it must tax, no get letter announcement, for magnitude mark, for pay tax, so that it can fulfill the tax obligation.

Hypothesis fourth own sig value < 0.005 means hypothesis fourth is accepted, then the condition economy is an influential positive to in compliance pay PBB. Perceived Behavioral Control (PBC) explains that the individual to do something is also visible by economy conditions. This was also emphasized with If must tax its own ability economy, that is not Good, still will not be capable of fulfilling the obligation to tax. In line with the study (Pratiwi & Kusnandar, 2022; Rahmadiane et al., 2023) state that the condition economy is a factor that must be taxed in compliance with PBB payments, where with a good economy, so must taxes will be capable of paying PBB within an appropriate time.

CONCLUSION

Results testing the hypothesis from the formulation problem, you can conclude this study as follows:

1. Tax knowledge is influential and positive to compliance with pay PBB
2. Awareness, fiscal, influential, positive compliance in pay PBB
3. firmness sanctions and enforcement, No influential on compliance in pay PBB, condition economy, influential positive to compliance in pay PBB

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