

## **The Influence of Tax Awareness, Tax Understanding, Tax Sanctions on Land and Building Taxpayer Compliance**

**<sup>1</sup>Nur Hikmah, <sup>2</sup>Juitania**

<sup>1</sup>Bachelor of Accounting Study Program, Pamulang University

<sup>2</sup>Lecturer in Accounting, Pamulang University

E-mail: dosen022219@unpam.ac.id

### **ABSTRACT**

*This research examines the influence of tax awareness, tax understanding, and tax sanctions on taxpayer compliance in paying land and building taxes. This research uses primary data with samples distributing questionnaires. The sampling technique used the Slovin formula, with the number of questionnaires distributed to 400 respondents. The dependent or dependent variable in this research is land and building tax compliance. The independent or independent variables in this research are tax awareness, tax understanding, and tax sanctions. The data analysis methods used are descriptive statistical analysis test, validity test, reliability test, normality test, multicollinearity test, heteroscedasticity test, multiple linear regression test, coefficient of determination test (R<sup>2</sup>), simultaneous test (F), and partial test (T) using the SPSS version 23 data processing program. The reason the researcher chose the research object in Rumpin District is because based on data from the Regional Revenue Agency at the Parung Class A Regional Tax Technical Implementation Unit from 2019 to 2023, data from tax realization in the Rumpin District area, Bogor Regency, shows that the Rumpin District's realization and tax assessment have not been able to reach target. In this way, researchers will examine the factors that influence tax awareness, tax understanding, and tax sanctions on land and building tax compliance.*

**Keywords:** *Taxpayer Compliance; Tax Awareness; Tax Understanding; Tax Sanctions*

### **1. INTRODUCTION**

Land and Building Tax is a tax on land and buildings that arises due to the existence of profit and/or socio-economic position or someone who has a right to it. Land and Building Tax is included in regional taxes which are fully regulated by the government in determining the amount of tax in increasing development for the prosperity of the community. Taxpayers who own land and buildings are required pay land and building tax in accordance with Law Number 12 of 1994. Bogor Regency is one of the regencies in the West Java Province that has implemented Land and Building Tax as one of the regional taxes. This is done to follow up on Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions which mandates the district/city government to manage the Land and

Building Tax it self. This is done to follow up on Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions, which mandates district/city governments to manage their own Land and Building Taxes. The Regional Revenue Management Agency (BAPENDA) of Bogor Regency is a technical institution within the Bogor Regency Government which was established based on Bogor Regency Regulation Number 70 of 2016 concerning the establishment of regional technical institutions. The Bogor Regency Regional Revenue Agency has a Technical Implementation Unit Institution based on Bogor Regent Regulation No. 36 of 2018 concerning the establishment, organization and procedures for class A regional tax technical implementation units in the regional revenue management agency. Technical

Implementation Unit has the task of carrying out technical activities to support regional tax management. One of the functions of Technical Implementation Unit is to calculate the tax target of each work area (BAPENDA). Rumpin District is one of the groups of Technical Implementation Unit Regional Tax Class A Parung where Technical Implementation Unit Regional Tax

Class A Parung contains 6 Districts including Parung District, Kemang District, Rancabungur District, Ciseeng District, Gunung Sindur District, and Rumpin District. The following is the amount of target data and provisions and realization of PBB, and the number of taxpayers registered and paid in Rumpin District, namely as follows:

*Table 1. Targets and Provisions on Realization of Revenue and Taxpayers Registered and Paying Land and Building Tax in Rumpin District*

<b>Year</b>	<b>Taxpayer Registered</b>	<b>Targets and Provisions</b>	<b>Taxpayers pay</b>	<b>Realization</b>
2019	49,484	8,315,447,260	16,467	5,679,140,309
2020	50,596	7,493,172,649	8,704	5,344,296,448
2021	53,309	7,469,004,849	9.289	5,336,634,632
2022	54,396	7,587,465,953	9,859	5,468,224,805
2023	56,485	7,897,284,467	10.189	5,5721,775,557

*Source: Parung Tax Service Unit*

Based on table 1 in 2019 the Bogor Regency Regional Revenue Agency set a target and determination of land and building tax in Rumpin District of Rp. 8,315,447,260 but only Rp. 5,679,140,309 could be realized from the number of registered taxpayers of 49,484 and only 16,476 taxpayers paid. In 2020 the Bogor Regency Regional Revenue Agency set a target and determination of land and building tax in Rumpin District of Rp. 7,493,172,649 but only Rp. 5,344,296,488 could be realized from the number of registered taxpayers of 50,596 and only 8,704 taxpayers paid.

In 2021, the Bogor Regency Regional Revenue Agency set a target and determination of land and building tax in Rumpin District of Rp. 7,464,004,849, but only Rp. 5,336,634,632 could be realized from the total number of registered taxpayers of 53,309 and only 9,289 taxpayers paid. In 2022, the Bogor Regency Regional Revenue Agency set a target and determination of land and building tax in Rumpin District of Rp. 7,587,465,953, but only Rp. 5,468,224,805 could be realized from the total number of registered taxpayers of 54,396 and only 9,859 taxpayers

paid. And finally in 2023 the Bogor Regency Regional Revenue Agency set a target and determination of land and building tax in Rumpin District of Rp. 7,897,284,467 but only Rp. 5,721,775,577 could be realized from the number of registered taxpayers of 56,485 and taxpayers who paid only 10,189.

Tax compliance is a condition that occurs in taxpayers in understanding all tax norms and trying to comply with all tax obligations, starting from having to complete and having to fill out tax forms, correctly calculating the amount of tax owed, and so on (Hanifa & Yudiyanto 2019). Based on this definition, it can be defined that tax compliance is an attitude possessed by taxpayers to exercise their tax rights.

Tax awareness is a condition where taxpayers know and understand tax provisions and implement them correctly and voluntarily. The understanding referred to here is not only understanding that taxes are one source of state revenue, but also the willingness to fulfill their tax obligations.

Understanding tax regulations is a way for taxpayers to understand existing tax regulations. If taxpayers are given knowledge about understanding tax regulations with good socialization, then taxpayers will know the importance of paying taxes for state needs and will later increase their willingness to pay taxes (ari, 2018).

Tax sanctions are one of the ways that the government does to increase taxpayer compliance, because there are administrative sanctions given to taxpayers who are negligent in their obligations, this can cause taxpayers to experience losses because they have to pay higher taxes than they pay, so that taxpayers can comply in paying land and building taxes (Nafiah & Warno, 2018).

## 2. LITERATURE REVIEW

Compliance theory was proposed by Milgram (1963). This theory explains a condition where someone obeys the orders or rules that have been set (Betra, 2021). According to compliance theory, matters relating to taxpayer compliance are influenced by one factor, namely internal norms, along with government laws. Study of compliance theory

According to Hasanudin (2020), taxpayer compliance is a condition where taxpayers fulfill all tax obligations and fulfill tax rights. This compliance can be understood in the taxpayer's obligation to re-submit the SPT and compliance in estimating the tax arrears that must be paid. If the level of compliance of the community as taxpayers in paying their taxes is high, then state revenues from the tax sector will also continue to increase. For example, national development will be carried out properly and the achievement of revenue targets in the tax sector. Thus, it can be concluded from the theory of compliance that taxpayers must comply with paying their taxes, this will have a positive impact on the state and society.

Milgram's obedience theory, first introduced by Milgram (1963) is one of the most famous and controversial psychology experiments. Milgram published the results of his initial experiment in the journal "Journal Of Abnormal And Social Psychology". This experiment showed that many people are willing to obey the orders of

authorities who are considered legitimate, even if the order causes harm to others (Cherry, 2024).

Compliance Theory can be used to estimate the influence of each variable in this study, namely, tax awareness, level of tax understanding, and tax sanctions on individual land and building tax compliance. So this theory will be used in examining the behavior of land and building tax compliance that will be studied.

Attribution theory states that when individuals observe someone's behavior, they try to determine whether it is caused internally or externally (Robbins, 2017). Internally caused behavior is behavior that is believed to be under the individual's own personal control, while externally caused behavior is behavior that is influenced from outside, meaning that the individual will be forced to behave because of the situation.

Robbins (2017) stated that attribution theory has three factors that need to be considered to determine whether a behavior is internally or externally attributed, namely as follows:

1. Specificity, is the degree of difference in a person's reaction to various stimuli or different events. Does the person in question tend to carry out the behavior that same in the past in different situations. If someone gives the same reaction to different stimuli, then it can be said that the person in question has low specificity.
2. Consensus, meaning that everyone has the same view in responding to someone's behavior in a given situation. same. If the consensus is high, then it is included in internal attribution. Conversely, if the consensus is low, then it is included in external attribution.
3. Consistency, namely if someone assesses the behavior of others with their responses. the same over time. The more consistent the behavior, the more likely people are to attribute it to internal causes.

Attribution theory in the context of taxation can refer to how people explain or attribute the causes of particular tax policies, regulations, or practices. It involves an awareness and understanding of how people construct their judgments about the purpose and impact of tax policies, as well as what factors they hold responsible for those policies.

Compliance is obedient behavior in implementing predetermined rules. Taxpayer compliance is obedient or compliant behavior in a disciplined manner in carrying out their obligations based on applicable laws and regulations. Taxpayer compliance can also be interpreted as a condition when taxpayers comply by fulfilling all obligations and exercising their tax rights (Wilestari and Ramadhani, 2020).

Taxpayer awareness of their obligation to pay taxes is a feeling that always arises from the taxpayer's heart, because of the fulfillment of their obligation to pay their taxes sincerely and without being forced. This awareness arises due to the understanding and knowledge that taxpayers have about taxes.

Understanding tax regulations is a way for taxpayers to understand existing tax regulations.

### Hypothesis

According to Sugiyono (2019) a hypothesis is a temporary answer to a research problem formulation, where the research problem formulation has been stated in the form of a question sentence. It is said to be temporary, because the answer given is only based on relevant theory, not yet based on empirical facts obtained through data collection. So, a hypothesis can also be stated as a theoretical answer to the formulation of a research problem, not yet an empirical answer.

## 3. RESEARCH METHOD

### 3.1. Population and Sample

This research is a type of quantitative research, quantitative methods are research methods based on the philosophy of positivism, used to research certain populations or samples, data collection using research instruments, quantitative/statistical analysis with the aim of testing the established hypothesis, this study uses primary data, this data source is a data source that directly provides data to data collectors. This study uses primary data, namely data obtained directly from the field using a questionnaire instrument. The location for this study is in Rumpin District, Bogor Regency, Java Province. The reason researchers chose the object of research in Rumpin District is because based on

If taxpayers are given knowledge about understanding tax regulations with good socialization, then taxpayers will know the importance of paying taxes for state needs and will later increase their willingness to pay taxes.

Tax sanctions are a guarantee of the relevant laws and regulations. Tax norms will indirectly be obeyed/complied with/followed. Tax sanctions can also be a means of prevention (preventive) so that applicable tax norms are not violated by taxpayers. Tax sanctions are an important factor from several aspects that influence taxpayer compliance in fulfilling their taxes, because the function of sanctions is used as a way to regulate a group of people to obey the rules which has been set

H1: The influence of taxpayer awareness has an effect on the level of compliance of land and building taxpayers.

H2: The influence of tax understanding has an influence on tax compliance.  
property tax

H3: Tax sanctions have an influence on the level of compliance of land and building taxpayers.

data from the Regional Revenue Agency in 2019 to 2023, data from tax realization in the Rumpin District area, Bogor Regency shows that Rumpin District's tax realization and determination have not been able to reach the target. Thus, researchers will examine the factors that influence tax awareness, tax understanding, and tax sanctions on land and building taxpayer compliance.

The population in this study was 56,485 people and the sample taken was 400 respondents who owned land and buildings in the Rumpin sub-district. The sampling technique used the simple random sampling method with the respondents being all people in the Rumpin sub-district and the respondents were land and



building taxpayers.

### 3.2 Operational Definitions of Variables

*Table 2: Variable Measurement*

Variable	Definition Variable	Indicator	Reference
Taxpayer Compliance (Y)	The attitude of land and building taxpayers who must comply and obey taxes	<ol style="list-style-type: none"> <li>1. Obtain a PBB tax payable notification letter (SPPT)</li> <li>2. Always inform about land assets</li> <li>3. Comply with applicable land and building tax regulations</li> <li>4. Pay taxes on time</li> </ol>	Lubis, S.A. & Sanulika A (2024)
Tax Awareness (X1)	The attitude of taxpayers who are aware of taxes so that they voluntarily make a contribution by paying taxes.	<ol style="list-style-type: none"> <li>1. Tax is an obligation that must be obeyed by every taxpayer.</li> <li>2. collection of land and building tax, the results will be returned to tax payers</li> <li>3. Land and building tax is a source of financing for national development.</li> <li>4. Land and building tax is a source of regional income</li> <li>5. The performance of the apparatus can be increased</li> <li>6. taxpayer awareness</li> </ol>	Lubis, S.A. & Sanulika A (2024)
Understanding Taxes (X2)	taxpayers know about taxation and applying knowledge (procedures and regulations) to pay taxes	<ol style="list-style-type: none"> <li>1. Knowledge of the provisions</li> <li>2. Functional knowledge</li> <li>3. Taxation</li> <li>4. Compliance in calculating and paying correct taxes</li> </ol>	As'ari (2018)

Variable	Definition Variable	Indicator	Reference
Tax Penalties (X3)	Actions taken against taxpayers who violate tax regulations.	<ol style="list-style-type: none"> <li>1. taxpayer response to tax sanctions</li> <li>2. The size of the sanctions imposed depends on the violation committed.</li> <li>3. Strict sanctions are given to all taxpayers who commit violations</li> <li>4. Fines imposed on all taxpayers who commit violations</li> </ol>	Lubis, S.A. & Sanulika A (2024)

### 3.3. Data Analysis Techniques

According to Sugiyono (2019), descriptive statistics are statistics used to analyze data by describing or depicting the collected data as it is without intending to draw conclusions that apply to the public or generalize. The data analysis methods used are descriptive

statistical analysis test, validity test, reliability test, normality test, multicollinearity test, heteroscedasticity test, multiple linear regression test, coefficient of determination test (R<sup>2</sup>), simultaneous test (F), and partial test (T) using the SPSS version 23 data processing program.

## 4. RESULTS AND DISCUSSIONS

### 4.3. Results

Table 3. Reliability Test Results

Variable	Cronbach's alpha	Criteria	Conclusion
Tax Awareness (X1)	0.746	0.600	Reliable
Understanding (X2)	0.784	0.600	Reliable
Tax Penalty (X3)	0.635	0.600	Reliable
Taxpayer Compliance (Y)	0.602	0.600	Reliable

Source: Data Processing Results

**Table 4.** Validity Test Results

<b>Variable</b>	<b>Construct Reliability</b>	<b>Variance Extraction</b>
Tax awareness (X1)	0.521**	0.098
	0.674**	0.098
	0.665**	0.098
	0.760**	0.098
	0.727**	0.098
Tax understanding (X2)	0.634**	0.098
	0.548**	0.098
	0.629**	0.098
	0.589**	0.098
	0.630**	0.098
Tax penalties (X3)	0.709**	0.098
	0.640**	0.098
	0.602**	0.098
	0.445**	0.098
	0.512**	0.098
Tax compliance (Y)	0.529**	0.098
	0.630**	0.098
	0.449**	0.098
	0.510**	0.098
	0.623**	0.098
	0.560**	0.098
	0.512**	0.098
	0.541**	0.098
	0.542**	0.098
	0.650**	0.098
	0.610**	0.098
	0.617**	0.098

Validity test is a measure that shows the level of validity of a research instrument. Validity test is calculated by comparing the obtained r-calculation value with r-table using a significance level of 5% from df n-2, where n is the number of samples.

The validity testing of this study applies the Pearson Correlation approach type, validity testing with correlation is through a comparison between r count and r table. By involving 400 respondents, the value of r table can be taken from the Pearson product moment correlation table with degrees of freedom (df) = n-2, which in this case becomes "df = 400-2 = 398" So, the value of r table is 0.098, then the statement is considered valid. According to Ghozali (2018) reliability is actually a tool to measure a questionnaire which is an indicator of a variable or construct. A questionnaire is said to be reliable if a person's answer to the statement is consistent or stable over time.

With the decision-making criteria as stated by Ghozali (2018), namely if the Cronbach Alpha coefficient > 0.60 then the question is declared reliable or a construct or variable is declared reliable.

Normality test is a test that aims to test whether the regression model on the variables of tax awareness, tax understanding and tax sanctions on taxpayer compliance has a normal distribution or not. This test is based on the Kolmogorov-Smirnov Test on the model being tested. The Kolmogorov-Smirnov test is carried out by making a hypothesis: residual data is normally distributed, if sig. 2-tailed > α + 0.05.

Normality test table

		standardized Residual
N		400
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	2.25916338
Most Extreme Differences	Absolute	,038
	Positive	,037
	Negative	-,038
Test Statistics		,038
Asymp. Sig. (2-tailed)		,182c

According to Ghozali (2018), the multicollinearity test aims to test whether the regression model finds a correlation between independent variables.

To test for the presence or absence of multicollinearity, the tolerance value or variance inflation factor (VIF) can be used. A low tolerance value is the same as a high VIF value (because  $VIF = 1/Tolerance$ ). The cutoff value

commonly used to indicate the presence of multicollinearity is a Tolerance value  $\leq 0.10$  or equal to a VIF value  $\geq 10$ . If the tolerance value  $> 0.10$  or the VIF value  $< 10$  then it indicates that there is no multicollinearity. The following are the criteria for the multicollinearity test:

1. Tolerance value  $\leq 0.10$  and VIF  $\geq 10$ , then there are symptoms of multicollinearity
2. Tolerance value  $\geq 0.10$  and VIF  $\leq 10$ , then there are no symptoms of multicollinearity.

Multicollinearity Test Table

<i>Goodness of Fit Index</i>	<i>Beta</i>	<b>Tolerance</b>	<b>VIF</b>
(Constant)	15,849	,939	1,065
tax awareness	,153	,913	1,095
understanding taxes	,158	,914	1,094
tax penalty	-,015	,939	1,065





According to Ghozali (2018), the heteroscedasticity test aims to determine whether in the regression model there is inequality of variance from the residuals of one observation to another. One way to detect whether or not heteroscedasticity occurs is by using the Spearman test method where the Spearman rank correlation is calculated between the absolute variable and the independent variables, then the Spearman rank value is compared with the

specified significance value. With the following analysis basis:

- a. If the sig (2-tailed) value > 0.05, heteroscedasticity does not occur.
- b. If the sig value (2-tailed) < 0.05 then heteroscedasticity occurs.

**heteroscedasticity test**

			X1	X2	X3	Unstandardized Residual
Spearman's rho	X1	Correlation Coefficient	1,000	,137**	,165**	-,019
		Sig. (2-tailed)	.	,006	,001	,710
		N	400	400	400	400
	X2	Correlation Coefficient	,137**	1,000	,144**	-,020
		Sig. (2-tailed)	,006	.	,004	,688
		N	400	400	400	400
	X3	Correlation Coefficient	,165**	,144**	1,000	,027
		Sig. (2-tailed)	,001	,004	.	,594
		N	400	400	400	400
	Unstandardized Residual	Correlation Coefficient	-,019	-,020	,027	1,000
		Sig. (2-tailed)	,710	,688	,594	.
		N	400	400	400	400

The analysis method used is a multiple linear regression model. According to Sugiyono (2019) "That multiple linear regression analysis aims to

predict how the condition (rise and fall) of the variable

**Multiple analysis table**

dependent (criterion), if two or more independent

variables as predator factors are manipulated (increased and decreased by others).

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	15,849	,510		31,087	,000
tax awareness	,153	,015	,394	10,459	,000
understanding taxes	,158	,012	,506	13,268	,000
tax penalty	-,015	,013	-,044	-1,164	,245

The determination coefficient test (R<sup>2</sup> Test) aims to measure the extent to which independent variables can explain the variation of dependent variables, both partially and simultaneously.

According to Ghozali (2018) the determination coefficient is used to test the goodness-fit of the regression model. The value of this determination coefficient is between zero and one (0 < R<sup>2</sup> < 1).

**Table r**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,688a	,473	,469	,68031

According to Ghozali (2018) the joint influence test is used to determine whether the independent variables jointly or jointly affect the

dependent variable. The F statistical test in this study uses a significance level or confidence level of 0.05.

**F Test Table**

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	164,766	3	54,922	118,667	,000b
Residual	183,278	396	,463		
Total	348,044	399			

According to Ghozali (2018) partial test (t test) is used to determine the effect of each independent

variable on the dependent variable. The partial test in this research data uses a significance level of 0.05.

**Table t**

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	15,849	,510		31,087	,000
tax awareness	,153	,015	,394	10,459	,000
understanding taxes	,158	,012	,506	13,268	,000
tax penalty	-,015	,013	-,044	-1,164	,245

**Research Discussion Results**

**The Influence of Tax Awareness on Individual Land and Building Tax Compliance**

Based on the results of the H1 test, it shows a significant value of 0.000 with a t count of 10.459. This indicates that the significant value is smaller than the probability value, which is 0.000 < 0.05 with a t count on the tax awareness variable of 10.459 and a t table value of 1.966; thus the T

count value > T table. So it can be concluded that H1 is accepted, which means that tax awareness has an effect on taxpayer compliance in paying Land and Building Tax. Based on the theory of compliance, it explains a condition where a person obey orders or rules that have been set. In compliance theory related to taxpayer awareness, namely the state where taxpayers fulfill all tax obligations and will be aware of fulfilling tax rights.

\*Corresponding author's e-mail: dosen022219@unpam.ac.id



This compliance can be understood in the taxpayer's obligation to pay land and building tax. Meanwhile, based on the attribution theory which states that taxpayer behavior in fulfilling tax obligations is based on various internal and external factors, one of which is taxpayer awareness that each taxpayer must have. In this case, attribution theory states that when individuals observe someone's behavior, they try to determine whether it is caused internally or externally (Robbins, 2017). Internally caused behavior is behavior that is believed to be under the individual's personal control, while externally caused behavior is behavior that is influenced from outside, meaning that individuals will be forced to behave because of the situation.

Attribution theory has three factors that need to be considered to determine whether a behavior is internally or externally attributed, namely the first is specificity, which is the degree of difference in a person's reaction to various stimuli or different events, the second is consensus, which means that if everyone has the same view in responding to a person's behavior in the same situation, the third is consistency, which is if someone assesses the behavior of others with the same response from time to time (Robbins, 2017).

With that, if people have real awareness in paying their taxes, then in a way No direct will increase compliance with each taxpayer's payment. So it really means that tax awareness really affects taxpayer compliance. The results of this study are in line with research conducted by (Nafiah & Warno, 2018), (Herlina, 2020), (Salmah, 2018), (Nisak & Satiti, 2018) which show that there is a significant influence between taxpayer awareness and the level of compliance of land and building taxpayers.

In this study, the awareness of PBB taxpayers in Rumpin District can be said to be sufficient in terms of complying with tax regulations such as awareness of PBB taxpayers regarding the purpose and importance of taxes, this is due to the high level of awareness of taxpayers where taxpayers know that the taxes paid are one of the sources of regional income which will later be used to improve regional development and improve community welfare so that taxpayers also receive benefits from their awareness in paying their tax obligations, by knowing these benefits, taxpayers routinely and voluntarily pay

their tax obligations and do not feel disadvantaged by the tax collection.

### **The Influence of Tax Understanding on Land and Building Taxpayer Compliance**

Based on the results of the H2 test, it shows a significant value of 0.000 with a t count of 13.268. This indicates that the significant value is smaller than the probability value, which is  $0.000 < 0.05$  with a t count on the tax understanding variable of 13.268 and a t table value of 1.966; thus the value

$T_{count} > T_{table}$ . So it can be concluded that H2 is accepted, which means that tax understanding has an effect on taxpayer compliance in paying Land and Building Tax. Based on the theory of compliance, it explains a condition where a person obeys the orders or rules that have been set. In the theory of compliance related to taxpayers regarding tax understanding, namely the condition where taxpayers fulfill all regulations, understanding and knowledge of tax obligations and fulfilling tax rights.

This compliance can be understood in the obligation of taxpayers to pay land and building taxes. Based on the attribution theory, knowledge or understanding of taxpayers is one of the internal causal factors that can influence the behavior of a taxpayer in complying with their obligations in terms of paying land and building taxes. In this case, the attribution theory states that when individuals observe a person's behavior, they try to determine whether it is caused internally or externally (Robbins, 2017).

Internally caused behavior is behavior that is believed to be under the personal control of the individual himself, while externally caused behavior is behavior that is influenced from outside, meaning that individuals will be forced to behave because of the situation. Attribution theory has three factors that need to be considered to determine whether a behavior is attributed internally and externally, namely the first is specificity, which is the degree of difference in a person's reaction to various stimuli or different events, the second is consensus, meaning that if everyone has the same views in responding to someone's behavior in the same situation, thirdly consistency, namely if someone assesses the behavior of others with the same response from time to time (Robbins (2017)). A taxpayer who

knows and understands the applicable tax regulations will routinely pay taxes on time and be able to increase taxpayer awareness. Low knowledge or understanding of taxation can result in lower taxpayer compliance.

The results of this study are in accordance with the research (Siwi, 2021), the results of the study showed that taxpayer knowledge has a significant effect on land and building taxpayer compliance. (Wilestari & Ramadhani, 2020), the results of the study showed that taxpayer knowledge has a significant effect on land and building taxpayer compliance. However, the results of this study contradict the research (Novrianto & Rahmawati, 2021) where the research showed that taxpayer

### **The influence of tax sanctions on the compliance of land and building taxpayers**

Based on the results of the H3 test, it shows a significant value of 0.245 with a t count of -1.164. This indicates that the significant value is smaller than the probability value, which is  $0.245 > 0.05$  with a t count on the tax sanction variable of -1.164 and a t table value of 1.966; thus the T count value  $>$  T table. So it can be concluded that H3 is not accepted because the T count value is smaller than T table, which means that tax sanctions do not have a simultaneous effect on taxpayer compliance in paying Land and Building Tax.

Based on the theory of compliance, it explains a condition where someone obeys the orders or rules that have been set. In the theory of compliance related to taxpayers against tax sanctions, namely the condition where taxpayers carry out their tax rights obligations to re-deposit SPT and compliance in estimating tax arrears that must be paid. This compliance can be understood in the taxpayer's obligation to pay land and building tax. This study is in line with the attribution theory and in accordance with the internal where before taxpayers carry out their obligations, taxpayers already have confidence in the benefits obtained from carrying out these obligations. so that taxpayers can voluntarily pay their obligations. In this case, the attribution theory states that when individuals observe a person's behavior, they try to determine whether it is caused internally or externally (Robbins, 2017). Internally caused behavior is behavior that is believed to be under the individual's personal

knowledge does not affect land and building taxpayer compliance.

In this study, the understanding of PBB taxpayers in Rumpin District can be said to be sufficient in terms of fulfilling tax regulations such as the understanding of PBB taxpayers, this can be said that the level of taxpayer understanding where taxpayers know the knowledge and will understand about the tax itself. By knowing the meaning of this understanding, taxpayers will feel the benefits in improving welfare if taxpayers routinely and voluntarily pay their tax obligations and do not feel disadvantaged by the tax collection.

control, while externally caused behavior is behavior that is influenced from outside, meaning that individuals will be forced to behave because of the situation. Attribution theory has three factors that need to be considered to determine whether.

Internal and external attributive behavior, namely the first is specificity, which is the degree of difference in a person's reaction to various different stimuli or events, second is consensus, which means that if everyone has the same thing views in responding to someone's behavior in the same situation, thirdly consistency, namely if someone judges the behavior of others with the same response from time to time (Robbins (2017). The results of this study are in line with research conducted by Puput and Slamet (2020) that the tax sanction variable does not have a significant effect on taxpayer compliance in paying land and building taxes. The imposition of sanctions that burden taxpayers aims to provide a deterrent effect so that taxpayer compliance is created. The results of this study are in accordance with the results of the study by Sasmahera et al (2021) which stated that tax sanctions do not affect the compliance of land and building taxpayers. Tax sanctions are a guarantee that the provisions of tax laws and regulations (non-taxation) are followed/obeyed/complied with, or in other words, tax sanctions are a preventive tool so that taxpayers do not violate tax norms.

In this study, the understanding of PBB taxpayers in Rumpin District can be said to be lacking in terms of complying with tax regulations such as understanding of PBB



taxpayers. In this case, the sanctions given are in the form of tax fines. Fines are one form of tax sanctions that are made so that taxpayers do not violate the specified tax regulations. Taxpayers in Rumpin sub-district pay taxes only because of the applicable regulations, not because of the

existence of fines if they are late in paying taxes. In fact, there are still many taxpayers who are not afraid of fines in taxpayer compliance, while paying taxes is an obligation that must be fulfilled by all taxpayer.

## 5. CONCLUSIONS

This study was conducted to determine the effect of tax awareness, tax understanding, and tax sanctions on land and building taxpayer compliance in Rumpin District, Bogor Regency, simultaneously and partially. Based on the results of the data analysis that has been carried out, the following conclusions can be drawn:

1. Tax awareness has a significant influence on land and building taxpayer compliance.
2. Tax understanding has a significant impact on land and building taxpayer compliance.
3. Tax sanctions do not have a significant impact on compliance land and building taxpayers.

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