Increasing Tax Payer Compliance Land and Building Taxes with Awareness and Socialization as Moderating Variables

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ABSTRACT
This study aims to determine the increase in land and building taxpayer compliance with awareness and compliance as moderating variables. This research was conducted on land and building taxpayers in Cengkareng District, with a total population of 97,191 land and building taxpayers. The sampling technique was simple random sampling using the Slovin formula with a significant level of 10% so that a research sample of 100 correspondents was obtained. The data analysis method in this study is moderated regression analysis, with the results showing that awareness has a positive effect on land and building taxpayer compliance, with the socialization variable as a moderator able to strengthen the level of influence of awareness on land and building taxpayer compliance.

Keywords: Awareness, Outreach, Taxpayer Compliance, Land and Building Tax

1. INTRODUCTION

Taxes are one of the state revenues and taxes collected by the regions, which are regional revenues used for the prosperity and progress of the region. and buildings. The potential for Land and Building Tax to increase regional revenues must be increased. However, obstacles often occur when collecting taxes. The lack of socialization in the community causes the public's knowledge about land and building tax to be low, so strategies for collecting inefficient taxes will make the level of awareness of taxpayers to make land and building tax payments tend to be low as well as what happens to DKI land and building tax payments. Jakarta in 2021, from the target of Rp. 10.25 trillion, only Rp. 8.48 trillion was reached, around 82.79% of the target. Meanwhile, the head of the regional revenue agency for the province of Jakarta has begun implementing efforts to collect regional revenues with an open payment system, in which the land and building tax payment mechanism can be arranged flexibly by taxpayers so that taxpayers are given leeway to

make payments in instalments according to the commitments submitted. The socialization that has not been evenly distributed and the low awareness of the taxpayer may be what affects the level of awareness of the taxpayer (Putri Anisa Yuliani, 2022).

This study aims to increase taxpayer compliance in paying land and building taxes using internal and external variables, namely awareness and outreach. Taxpayer awareness is an internal factor within the taxpayer himself that the taxpayer is aware of the importance of paying taxes for state financing. On research by Susliyanti & Agustiyani (2022), Compulsory awareness has a positive effect; taxpayer awareness is the seriousness and desire of taxpayers to carry out tax obligations without coercion from other parties and is done voluntarily without expecting compensation from other parties. The results of this research are not in line with the research. Yanti et al. (2021) Taxpayer awareness does not affect taxpayer compliance; this means that high

60

taxpayer awareness cannot awaken taxpayers to carry out their tax obligations.

Socialization is a way that is carried out by the government so that it can encourage and provide educational counselling to taxpayers about the procedures and time to pay land and building taxes. Research by Zagita & Marlinah (2022) shows that socialization affects taxpayer compliance. The higher the intensity of the socialization carried out, the taxpayer will become more understanding and aware of tax regulations and make taxpayers carry out their obligations obediently. Hidayat & Islami (2019) Socialization does not affect taxpayer compliance because, according to the answers on land and building, taxpayer respondents conducted in Jayamulya village stated that they have never participated in there is no tax socialization and socialization through media such as banners or billboards around the streets. This socialization is an external factor that affects taxpayer compliance, so researchers want to examine this socialization variable as a moderating variable, with socialization whether it can strengthen the influence of awareness on taxpayer compliance in paying land and building taxes.

2. LITERATURE REVIEW

Attribution theory is how a person behaves, caused by factors within a person such as attitudes, traits, character and others or from external parties such as pressure or specific situations that can influence a person's behaviour. In attribution theory, the depiction is whether factors within a person, such as a taxpayer awareness, can influence taxpayers to pay land and building tax obligations, and external factors, such as tax socialization, can increase awareness in paying land and building tax compliance.

The theory of reasoned action is a theory that explains a person's interest in carrying out a behaviour (Susliyanti & Agustiyani, 2022). This theory was developed by Dzewaltowski et al. (1990) Theory of Reasoned Action is very relevant to this research because a person in determining compliance or non-compliance behaviour in fulfilling his tax obligations is influenced by rationality and also environmental influences related to the formation of subjective norms that affect decisions on taxpayer behaviour."

"Earth and building tax are a levy on land and buildings that arise because of advantages and socio-economic position for a person or entity that has a right to land and buildings, or obtains benefits from buildings"(Susliyanti & Agustiyani, 2022). According to KBBI (2018), the term "compliance is obedient, obedient subject to something. Tax compliance is a form of obedience in carrying out various tax provisions in the field of taxation. People are said to be tax compliant if they have an obedient and obedient attitude in fulfilling their obligations under the provisions of the existing tax law.

Taxpayers who have high awareness do not consider paying taxes as a burden. However, they consider this as an obligation and their responsibility as citizens, so they do not mind and pay taxes voluntarily and sincerely (Yanti et al., 2021). Based on research conducted by Donovan & Afriyenti (2021); Purnamasari et al. (2018) show that taxpayer awareness significantly affects land and building taxpayer compliance.

H₁: Awareness positively affects the compliance of land and building taxpayers.

One of the government's ways to increase taxpayer compliance is to conduct socialization. Research results from Zagita & Marlinah (2022) state that socialization significantly affects taxpayer compliance.

H₂: Socialization positively affects the compliance of land and building taxpayers.

In attribution theory, the depiction is whether factors within a person, such as a taxpayer awareness, can influence taxpayers to pay land and building tax obligations, and external factors, such as tax socialization, can increase awareness in paying land and building tax compliance. Research results from Megawangi & Setiawan (2017) mention that tax socialization will increase the effect of taxpayer awareness on compliance.

H₃: Socialization strengthens the positive influence of the awareness relationship on land and building taxpayer compliance.

3. RESEARCH METHOD

This study uses an associative quantitative method which seeks the relationship of several variables to determine the relationship between variables that influence one another (Sugiyono, 2017).

3.1. Data Collection Techniques

The data collection method used is the primary data source. Primary data is obtained from respondents through questionnaires, focus groups, panels, or data from interviews with researchers with informants. Data were obtained by distributing questionnaires with a Likert scale of 1 to 5, which indicated that 1 = strongly disagree, 2 = disagree, 3 = undecided, 4 = agree 5 = strongly agree. This questionnaire was distributed to land and building taxpayers in the Cengkareng sub-district, West Jakarta.

3.2 Operational Definitions of Variables

Table 1: Variable Measurement

Variables	Measurement
Dependent Variables:	
Taxpayer Compliance Amrul et al. (2020)	1. Paying important taxes. 2. Reporting the ownership of land and buildings correctly is important. 3. Paying on time is top priority. 4. Top priority timely reporting. 5. Sanctions and fines for embarrassing acts.
Independent Variables:	
Taxpayer Awareness Salmah (2018)	1. Paying tax obligations that must be obeyed by every citizen. 2. Paying Land and Building Taxes, increasing sources of financing for national development. 3. Land and Building Tax is one of the regional income factors. 4. Good apparatus performance increases taxpayer awareness. 5. Socialization increases the importance of paying taxes.
Moderating Variables:	
Socialization Hidayat & Islami (2019)	1. Dissemination of tax knowledge is very important. 2. Socialization as knowledge of the latest tax regulations. 3. Socialization broadens tax insights. 4. Tax sanctions are imposed on violators. 5. The imposition of sanctions for tax violations can be negotiated.

3.2. Sample Collection Techniques

The data source for land and building taxpayers in the Cengkareng sub-district, according to the DKI Jakarta Regional Revenue Agency, obtained data on a population of 97,191 land and building taxpayers. The sampling technique uses the Random Sampling technique, which is arbitrary, and the sample selection is given equal opportunity (Sugiyono, 2017). Sampling was carried out using the

Slovin formula:

$$n = \frac{N}{1 + (N \, x \, It \, is^2)}$$
$$= \frac{97.191}{1 + (97.191 \, x \, 0{,}10^2)}$$
$$= \frac{97.191}{1 + (971{,}91)}$$
$$= 99.98 \, (100 \, samples)$$

Information
n : Number of samples
N : Total Population

e : sample error rate (sampling error) usually 10%. Then the results can be obtained as many as 100 samples used in this study.

3.3. Data Analysis Techniques

This study uses a moderation model according to the data obtained to obtain more effective results by looking directly at the relationship between the independent and dependent variables and the independent and dependent variables which are directly moderated by the formula:

$$ETRit = Y = a + b1X1 + b2X2 + \beta3X1X2 + e$$

Information:

y = Compliance with land and building tax payers

X1 = Consciousness

x2 = Socialization

a = constant

b = Regression coefficient

e = Error

4. RESULTS AND DISCUSSIONS

4.1. Results

Table 2: Data Validity Test Results

Variables	Person Value Corelation	Significant	Cronbach Alpha results
Dependent variables:			
Compliance	0,312-0,667	0,000	0,606
Independent variables:			
Awareness	0,274-0,894	0,000	0,626
Moderating variables:			
Socialization	0,391-0,855	0,000	0,672

Source: Proceed by E-views, 2022

Table 2 shows that the values the results of the person correlation variable > 0.195 and a significant level < 0.01. In conclusion, the research data is valid, Ghozali (2018).

One-Sample Smirnov Test	Kolmogorov-	Unstandardized Residual
N		100
Normal Parameters[a,b]	Mean	.000
	Std. Deviation	1.75
Most Extreme Differences	Absolute	.052
	Positive	.050
	Negative	-.052
Test Statistic		.052
Asymp. Sig. (2-tailed)		.200[c,d]

Figure 1: Normality Test

Source: Proceed by E-views, 2022

This graph shows that the regression model is feasible because of the normality assumption. Furthermore, here are the normality test results using the method One Kolmogov – Smirnov.
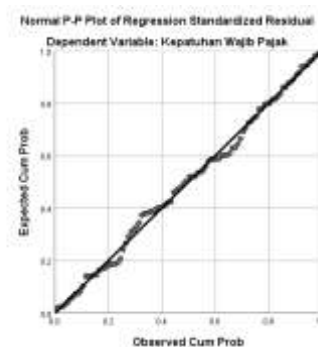
The significance value of the data is 0.200 > 0.05. From these results, it can be concluded that the data is normally distributed.

Table 3: Regression test

Variables	Coefficient	Sig.
Independent variables:		
Awarenes	0.266	0.001**
Moderating Variables:		

Socialization	0.435	0.000*
*Awareness*Socialization*	0.023	0.000*
R-square	26.2%	

Source: Proceed by E-views, 2022

Awareness 0.001 <0.05, awareness has a positive effect on taxpayer compliance with land and building taxes. Socialization 0.000 <0.05, it can be concluded that socialization positively affects taxpayer compliance with land and building taxes. Taxpayer compliance that can be explained by awareness and

4.2. Discussion

From Table 3, significant awareness is 0.001 <0.05. Awareness positively affects taxpayer compliance with land and building taxes. Taxpayers consider paying taxes, not a burden but a responsibility as citizens to help the regional economy because land and building taxpayers, especially the Cengkareng sub-district, are aware that the regional taxes paid will be beneficial for financing and building local government infrastructure so that the benefits will also return to the local government. Taxpayer. This research aligns with research (Donovan & Afriyenti, 2021; Yanti et al., 2021), which states that awareness can increase taxpayer compliance with land and building taxes.

From Table 3, socialization is significant at 0.000<0.05; it can be concluded that socialization positively affects taxpayer compliance with land and building taxes. One of the government's ways to increase taxpayer compliance is to conduct socialization. Socialization related to land and building tax which is disseminated to all levels of society, especially land and building taxpayers in the

socialization is 26.2%, while the rest is explained by other variables not included in the regression model. Awareness* socialization 0.000 <0.05, it can be concluded that socialization moderates the positive effect of the relationship between awareness on land and building taxpayer compliance.

Cengkareng sub-district, makes land and building taxpayers software of the socialization given so that the socialization factor becomes one of the factors that influence the compliance of land and building taxpayers in Cengkareng District. In this study, research results (Zagita & Marlinah, 2022) stated that socialization has a significant effect.

From Table 3, the significance of awareness* socialization is 0.000<0.05; it can be concluded that socialization moderates the positive effect of the relationship of awareness on taxpayer compliance with land and building taxes. Table 3 Adjusted R Square value of awareness of compliance before moderated was 26.2%. After being moderated by adjustment, R square socialization increased to 28.5%, so it can be concluded that socialization can strengthen the positive influence of awareness on land and building taxpayer compliance. In the theory of attribution, factors within a person, such as a taxpayer awareness, can influence taxpayers to pay land and building tax obligations, and external factors, such as tax socialization, can increase awareness in paying land and building tax compliance.

5. CONCLUSIONS

Awareness Has a Positive Impact on Land and Building Taxpayer Compliance. Taxpayers consider paying taxes, not a burden but a responsibility as citizens to help the regional economy because land and building taxpayers, especially the Cengkareng sub-district, are aware that the regional taxes paid will be beneficial for financing and building local government infrastructure so that the benefits will also return to the local government.

Taxpayer. Socialization strengthens the positive influence of the relationship of awareness on taxpayer compliance with land and building taxes. One of the government's ways to increase taxpayer compliance is to conduct socialization. Socialization related to land and building tax which is disseminated to all levels of society, especially land and building taxpayers in the Cengkareng sub-district, makes land and building taxpayers

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software of the socialization given so that the socialization factor becomes one of the factors that influence the compliance of land and building taxpayers in Cengkareng District. Socialization Has a Positive Effect on Land and Building Taxpayer Compliance. In the theory of attribution, factors within a person, such as a taxpayer awareness, can influence taxpayers to pay land and building tax obligations, and external factors, such as tax socialization, can increase awareness in paying land and building tax compliance.

This research is not free from limitations and is expected to be a source of ideas for further research. Some of the limitations in this study include the first is that the results of this study are only based on the answers from respondents to the questionnaires distributed and are not supported by interviews. Second, the answers may not match the situation in filling out the questionnaire.

It can happen when the respondent needs to be more focused when answering the questionnaire because some are carrying out other activities simultaneously while filling out the questionnaire, and some are in a rush when filling out the questionnaire. The last limitation is that this study only uses three variables: tax socialization, awareness and taxpayer compliance.

Based on the research results described previously, suggestions for the Cengkareng Regional Revenue Service should be able to pay attention to and understand the level of tax socialization so that it can have more influence on taxpayer compliance. For further research, it is better to be able to increase the number of research variables, use research instruments other than questionnaires and expand the research object being carried out, reduce the indicators that will be compiled into research questionnaires and adapt them to the conditions in which the research is carried out.

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