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“The Review and Outlook of The Economy after Covid 19 Pandemic”*

**THE INFLUENCE OF RECEIPT OF TAX PAYABLE
NOTIFICATION LETTER (SPPT), TAXPAYER'S INCOME
AND TAXPAYER AWARENESS ON LAND AND BUILDING
TAXPAYER COMPLIANCE P2
(Case Study in Cikidang Village, Cikidang District, Sukabumi
Regency in 2021)**

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ABSTRACT

This study aims to determine the effect of tax return receipts payable (SPPT), taxpayer income, and taxpayer awareness on Rural and urban land and building taxpayer compliance. The variables that are the focus of this research are SPPT Revenue, Taxpayer Income, Taxpayer Awareness (X) as the independent variable and Taxpayer Compliance (Y) as the dependent variable. This research was conducted through filling out a questionnaire by the respondents. The population in this study were 2,223 taxpayers. The sample was taken as many as 96 respondents, the determination of the sample used the slovin formula. For the method of analysis and hypothesis using multiple linear regression, then the calculation is using SPSS version 26 program. The results of this study indicate that partially the receipt of Tax Returns Payable (SPPT) and Taxpayer Income have no significant effect on Rural and urban Land and Building Taxpayer Compliance, Taxpayer Awareness has a positive significant effect on Rural and urban Land and Building Taxpayer Compliance, while simultaneously the SPPT acceptance variable, Taxpayer Income, and Taxpayer Awareness have a significant positive effect on Rural and urban Land and Building Taxpayer Compliance.

Keywords: Receipt of Tax Returns Payable (SPPT), Taxpayer Income, Taxpayer Awareness, Rural and urban land and building tax compliance

INTRODUCTION

1.1 Research Background

Taxes are mandatory levies paid by the people for the state and will be used for the benefit of the government and the general public. People who pay taxes will not feel the tax benefits directly, because taxes are used for public purposes, not for personal interests. Taxes are one of the sources of government funds for development, both central and local governments. Tax collection can be forced because it is done by law.

In Article 1 Paragraph (1) of Law Number 28 of 2007 concerning General Provisions and Tax Procedures, that Tax is a mandatory contribution to the state owed by an individual or entity that is coercive according to law, without direct

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compensation. and used for the needs of the state for the greatest prosperity of the people.

Revenue from tax sources covers a wide range of tax sectors, including land and building taxes. In relation to regional autonomy, regional income used to finance development comes from several sources, one of which is taxes. Land and Building Tax is one of the income factors for the state, especially local governments, which have potential and contribute to regional income. The strategic land and building tax is none other than because the object covers all land and buildings within the territory of the Unitary State of the Republic of Indonesia. Land and Building Tax as one of the taxes whose source of income is reliable. Land and Building Tax Objects are land and buildings that have special characteristics, namely their physical form cannot be hidden so that they are easier to monitor (Karnanto, 2006; Warhamna, 2019).

Management of Land and Building Taxes as regional taxes is regulated in Law Number 28 of 2009 concerning Regional Taxes and Regional Levies. With the issuance of Law Number 28 of 2009 concerning Regional Taxes and Levies, the Land and Building Tax for the rural and urban sector (PBB-P2) was transferred to a regional tax, while the PBB for the plantation, forestry and mining sector (PBB-P3) was still a central tax. As of January 1, 2014, all regencies/cities are required to manage the Rural and Urban Land and Building Tax (PBB-P2), so that the regions have full responsibility for managing the Rural and Urban Land and Building Tax. PBB-P2 revenue with this start will fully go to the Regency/City government and is expected to be able to increase the amount of Regional Original Revenue (PAD).

The Tax Collection System used in paying the Rural and Urban Land and Building Tax (PBB-P2) is the Official Assessment System, in which the amount of tax that must be paid or owed by the Taxpayer is calculated and determined by the Fiskus/tax official. So in this system, taxpayers are passive, while tax authorities are active.

Quoted from KONTAN.CO.ID Tax revenues in the regions are considered not optimal, especially rural and urban land and building tax (PBB) revenues (P2). Since the right to collect taxes has been transferred to local governments, not many have been able to collect maximum revenue.

Village apparatus is the closest institution to the community. Thus, the village apparatus is also one that can encourage the community to pay the P2 Land and Building Tax. Villages are formed in the sub-district area and in the district area with a district regulation based on government regulations. Villages are managed by a village head led by a school principal who delegates the authority of the sub-district and district heads to handle some regional autonomy matters. The Village Head is elected by the Village residents/communities who meet the requirements in accordance with the laws and regulations.

Cikidang Village is the main village in Cikidang District, Sukabumi Regency, West Java Province. Based on data, the Village in 2020 has 2,223 registered P2 Land and Building Tax objects.

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Table 1.1
Target and Realization of PBB-P2 Cikidang Village in 2017 to 2020

No.	Year	Taxpayer Population	Target	Realization	Percentage
1.	2017	2036	Rp.108.732.094	Rp.81.839.250	75,27%
2.	2018	2202	Rp.112.937.587	Rp.79.825.884	70,68%
3.	2019	2223	Rp.114.048.123	Rp.81.264.667	71,25%
4.	2020	2223	Rp.112.756.265	Rp.90.854.771	80,58%

Source: Head of Government Office of Cikidang Village Hall

It can be seen that the realization of PBB-P2 in Cikidang Village from 2017 to 2020 did not reach the target set for PBB-P2 every year. The percentage of realization does not exceed 81%. The lack of an active role for the community in paying taxes can lead to a decrease in tax revenues received.

Obedient taxpayers are obedient and obedient taxpayers and do not have arrears or delays in tax payments. Taxpayer compliance is influenced by several factors including:

1. Receipt of Tax Returns Payable (SPPT). Research conducted by Dewi et al (2017) that receipt of Tax Returns Payable (SPPT) has a positive and significant effect on taxpayer compliance. This means that if the receipt of Tax Returns Payable (SPPT) increases, the compliance of the P2 Land and Building Taxpayers will also increase.

2. Taxpayer's Income. Research conducted by Khoiroh (2017) that Taxpayer Income has a significant and significant effect on Taxpayer Compliance in paying P2 Land and Building Tax.

3. Taxpayer Awareness. Research conducted by Mumu et al (2020) that Taxpayer Awareness has an effect and is significant on P2 Land and Building Taxpayer Compliance.

Based on the background and phenomena above, the authors are interested in raising and conducting research with the title "**The Influence of Receipt of Tax Returns Payable (SPPT), Taxpayer Income and Taxpayer Awareness of P2 Land and Building Taxpayer Compliance**" (Case Study in the Village). **Cikidang, Cikidang District, Sukabumi Regency in 2021).**

1.2 Problem Formulation

Based on the above background, the problems that will be raised in this research are:

1. Does the receipt of Tax Returns Payable (SPPT) affect the Compliance of P2 Land and Building Taxpayers?
2. Does the Income of the Taxpayer affect the Compliance of the P2 Land and Building Taxpayer?
3. Does Taxpayer Awareness affect P2 Land and Building Taxpayer Compliance?
4. Does the simultaneous receipt of Tax Returns Payable (SPPT), Taxpayer Income and Taxpayer Awareness affect the Compliance of P2 Land and Building Taxpayers?

LITERATURE REVIEW

2.1 Theoretical Foundation

According to Sugiyono (2012), the theoretical basis is the basis of research that needs to be upheld so that research has a solid foundation, and is not just an act of trial and error (trial and error). To support this research, it is necessary to put forward things or theories related to the variables being studied.

2.1.1 Attribution Theory

According to (Robbins 1996; Alam, 2014) basically the theory says that when individuals observe a person's behavior, they try to determine whether it is caused internally or externally. According to (Kahono, 2003; Alam, 2014) behavior that is caused internally is behavior that is believed to be under the personal control of the individual himself, while behavior that is caused externally is behavior that is influenced from outside, meaning that the individual will be forced to behave because of the situation. In the attribution theory, the description is whether external factors such as receipt of tax returns (SPPT) and taxpayer income affect taxpayer compliance in paying PBB-P2 taxes. On the other hand, internal factors are also considered in attribution theory, such as taxpayer awareness, which affects taxpayer compliance in paying PBB-P2.

This study uses attribution theory to explain and predict the effect of receiving tax payable notices (SPPT), taxpayer income and taxpayer awareness on PBB-P2 taxpayer compliance.

2.1.2 Tax Returns Payable (SPPT)

Based on Law Number 12 of 1994 concerning Land and Building Taxes, that the Tax Return Payable (SPPT) is a letter used by the Directorate General of Taxes to assist or notify the amount of tax payable to the Taxpayer. The Directorate General of Taxes issues Tax Returns Payable (SPPT) based on Tax Object Notification Letters (SPOP) of Taxpayers. SPPT Land and Building Tax or proof of payment of Land and Building Tax is solely for tax administration purposes and has nothing to do with the status or ownership rights to the land and or buildings (Harjo 2013:197; Fiana, 2019).

2.1.3 Taxpayer Income

Income is the money that a person receives as a reward after they provide goods, services or investment capital used to meet their daily needs. A person's income or acceptance is not only obtained from formal business activities such as work, but income can be obtained from investments in the form of land ownership, rice fields or property buildings. The higher a person's income will affect the taxpayer's compliance in paying taxes.

In line with the above understanding, according to the Central Bureau of Statistics, income is divided into three categories, namely income in the form of money, income in the form of goods, and receipts that are not income.

Income in the form of money is divided into four, namely:

- a) Salary and wages (main work, side work, overtime)
- b) Own business (net income from own business, commission, sales of home crafts)
- c) Investment returns (land title) and
- d) Social benefits, namely income derived from social work

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2.1.4 Taxpayer Awareness

According to (Pierson & Trout 2005; Oktafiana, 2019) states that "the only reason a person has awareness is that awareness allows individuals to make movements of their own volition (volitional movement)". Voluntary movements are movements made by decision, not instinct or reflex. By having awareness, and thus being able to make movements of their own volition, individuals can direct individual attention and behavior to aspects in the environment that will lead to better final results.

Awareness is a state of knowing or understanding, while taxation is a matter of taxation. So that tax awareness is a willingness to fulfill their obligations, including being willing to contribute funds for the implementation of government functions by paying their tax obligations (Utomo, 2011; Fiana, 2019).

It can be concluded that taxpayer awareness is understanding if a delay in paying taxes and reducing the tax burden is very detrimental to the state so that it has an impact on the lack of financial resources which can result in hampering the development of the country.

2.1.5 Taxpayer Compliance

Obedience in a general sense is submission and obedience to something. Obedience in taxation terms means to comply with and obey the applicable tax regulations. According to (Devano & Rahayu, 2006; Alam, 2014) stated that tax compliance is obedience, submission and compliance and implementing tax provisions.

According to (Kahono, 2003; Alam, 2014) "Compliance means being obedient and obedient to the applicable regulations. In terms of taxation, the applicable rule is the taxation rule". From some of the definitions above, it can be concluded that compliance is submissive and obedient to an applicable rule. Compliance in terms of taxation means the condition of the Taxpayer carrying out his obligations, in a disciplined manner, in accordance with the laws and regulations and the applicable taxation method (Prihartanto and Devy, 2013; Alam, 2014). A taxpayer must submit and comply with tax rules accompanied by high motivation.

From some of the definitions above, it can be concluded that taxpayer compliance is a condition of a person obeying and following the regulations that have been made by the authorities/government in fulfilling their tax obligations and in accordance with the provisions of the legislation and tax implementation regulations in force in a country.

RESEARCH METHODS

3.1 Types of Research

This type of research the author uses a type of quantitative research that is processed using the SPSS Version 26 system. (Cresweel, 2010; Warhamna, 2019) states that, "a quantitative approach is the measurement of quantitative data and objective statistics through scientific calculations derived from samples of people or residents who asked to answer a number of questions about the survey to determine the frequency and percentage of their responses.

The quantitative data needed in this study is to use the perception of each individual regarding the effect of the receipt of tax returns (SPPT), income of

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taxpayers and taxpayer awareness of compliance with land and building tax payers P2 in Cikidang Village, Cikidang District, Sukabumi Regency.

This study uses primary data. According to (Sugiyono, 2018) "Primary data is a data source that directly provides data to data collectors. The data were collected by the researcher directly from the first source or the place where the research object was carried out. Researchers obtained data with a questionnaire/questionnaire.

3.2 Research Place and Time

The place of this research is in Cikidang Village, Cikidang District, Sukabumi Regency, West Java Province. The reason this research was conducted in Cikidang Village is because the location is easy to reach because the researchers are from Cikidang Village and previous research has been carried out in other areas. In addition, researchers want to know the effect of receiving Tax Payable Notification Letters (SPPT), Taxpayer Income and Taxpayer Awareness on P2 Land and Building Taxpayer Compliance.

This research will be conducted from October 2021 to January 2022. The object of this research is the general public, especially those who have P2 Land and Building Tax objects registered in Cikidang Village.

3.3 Operational Research Variables

In this study, there are three variables examined, namely the independent variable (independent) is the receipt of tax returns (SPPT) (X1) Taxpayer Income (X2) Taxpayer Awareness (X3) and the dependent variable (dependent) is Land Taxpayer Compliance and P2 Building.

3.4 Population and Sample

The population in this study are PBB-P2 taxpayers registered in Cikidang Village, Cikidang District, Sukabumi Regency which in 2020 amounted to 2,223 taxpayer objects. Based on the results of the slovin formula, the samples used in this study amounted to 96 samples.

3.5 Data Collection Method

The data collection technique used primary data to obtain quantitative data by distributing questionnaires/questionnaires.

3.6 Data Analysis Techniques

The analysis technique used by the author in this paper is multiple linear regression analysis. The variable measuring instrument was obtained through a questionnaire, so the validity and reliability of the data were tested to determine whether the research instrument was valid and reliable. After that, descriptive statistics are intended to interpret the mean, standard deviation, minimum and maximum of the research variables with the model fit test carried out after regression analysis is used to test the hypothesis by looking at the coefficient of determination to find out the constant and significant numbers.

RESEARCH RESULTS AND DISCUSSION

4.1 Sample Description

In this study, the sample was 96 respondents who were taxpayers of PBB-P2 in Cikidang Village, Cikidang District, Sukabumi Regency. This research data uses primary data obtained by using a list of statements or questions (questionnaires)

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that have been distributed directly to 96 respondents, so that the number of questionnaires that can be processed is 96 questionnaires or 100%.

4.1.1 Characteristics of Respondents

a. Characteristics of respondents by gender

**Table 4.1
Respondents' Descriptive Test Results Based on Gender**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	76	79,2	79,2	79,2
	Female	20	20,8	20,8	100,0
	Total	96	100,0	100,0	

Source: Primary data processed by the author using SPSS 26

Based on table 4.1 above regarding the results of the respondent description test based on gender, from a total of 96 people, it shows that male respondents are 76 people (79.2%), female respondents are 20 people (20.8%).

b. Characteristics of respondents by age

**Table 4.2
Respondents' Descriptive Test Results Based on Age**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	31-40	14	14,6	14,6	14,6
	41-50	33	34,4	34,4	49,0
	>51	49	51,0	51,0	100,0
	Total	96	100,0	100,0	

Source: Primary data processed by the author using SPSS 26

Based on table 4.2 above regarding the results of the respondent description test based on age from a total of 96 people, it shows that respondents aged 31-40 years are 14 people (14.6%), aged 41-50 years are 33 people (34.4%), and 49 respondents who are more than 51 years old (51.0%).

c. Characteristics of Respondents Based on Education

**Table 4.3
Respondents' Descriptive Test Results Based on Education**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Tamat SD	13	13,5	13,5	13,5
	SD	50	52,1	52,1	65,6
	SMP	22	22,9	22,9	88,5
	SMA	7	7,3	7,3	95,8
	S1	4	4,2	4,2	100,0
	Total	96	100,0	100,0	

Source: Primary data processed by the author using SPSS 26

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Based on table 4.3 above regarding the results of the respondent description test based on education from a total of 96 people, it shows that respondents who did not finish elementary school were 13 people (13.5%), elementary school graduates were 50 people (52.1%), junior high school graduates were 22 people. (22.9%), 7 high school graduates (7.3%), and 4 undergraduate graduates (4.2%).

d. Characteristics of Respondents Based on Occupation

Table 4.4
Respondents' Descriptive Test Results Based on Occupation

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid do not work	6	6,3	6,3	6,3
workers/laborers	30	31,3	31,3	37,5
Farmers	29	30,2	30,2	67,7
traders	14	14,6	14,6	82,3
Private sector employees	9	9,4	9,4	91,7
Honorary teacher	2	2,1	2,1	93,8
civil servants	2	2,1	2,1	95,8
entrepreneurs	4	4,2	4,2	100,0
Total	96	100,0	100,0	

Source: Primary data processed by the author using SPSS 26

Based on table 4.4 above regarding the results of the respondent description test based on work from a total of 96 people, it shows that there are 6 respondents who do not work (6.3%), workers / laborers as many as 30 people (31.3%), farmers as many as 29 people (30.2%), 14 traders (14.6%), 9 private employees (9.4%), honorary teachers 2 (2.1%), civil servants 2 (2.1%)), and who work as entrepreneurs as many as 4 people (4.2%).

4.2 Descriptive Statistical Analysis

Table 4.5
Descriptive Statistical Analysis Results

	N	Minimum	Maximum	Mean	Std. Deviation
SPPT Receipt	96	13	23	18,06	2,312
Income	96	18	29	23,43	3,214
Awareness	96	20	30	25,61	2,889
Compliance	96	19	31	25,46	2,824
Valid N (listwise)	96				

Source: Primary data processed by the author using SPSS 26

Based on table 4.5, it can be seen that the descriptive statistical values are as follows:

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a. SPPT Receipt

Receipt of Tax Returns Payable (SPPT) based on the descriptive analysis, it can be seen that the average value (mean) is 18.06. The SPPT acceptance variable has the lowest (minimum) value of 13. The SPPT acceptance variable has the highest (maximum) value of 23. While the standard deviation is 2.312. The standard deviation describes how much the data varies. The value of the standard deviation of the X1 variable (2.312) indicates that the value is smaller than the mean value (18.06), this indicates that the mean value can be used as a representation of the entire data. Meanwhile, if the standard deviation value is greater than the mean value, it means that the mean is a bad representation of the overall data.

b. Income

Taxpayer income based on the descriptive analysis can be seen the average value (mean) of 23.43. Income variable has the lowest (minimum) value of 18. Income variable has the highest (maximum) value of 29. While the standard deviation is 3.214. The standard deviation describes how much the data varies. The value of the standard deviation of the variable X2 (3.214) indicates that the value is smaller than the mean value (23.43), this indicates that the mean value can be used as a representation of the entire data. Meanwhile, if the standard deviation value is greater than the mean value, it means that the mean is a bad representation of the overall data.

c. Awareness

Taxpayer awareness based on the descriptive analysis can be seen the average value (mean) of 25.61. Awareness variable has the lowest (minimum) value of 20. Awareness variable has the highest (maximum) value of 30. While the standard deviation is 2.889. The standard deviation describes how much the data varies. The value of the standard deviation of the variable X3 (2.889) indicates that the value is smaller than the mean value (25.61), this indicates that the mean value can be used as a representation of the entire data. Meanwhile, if the standard deviation value is greater than the mean value, it means that the mean is a bad representation of the overall data.

d. Compliance

PBB-P2 Taxpayer Compliance based on the descriptive analysis, it can be seen that the average value (mean) is 25.46. The Compliance variable has the lowest (minimum) value of 19. The Compliance variable has the highest (maximum) value of 31. While the standard deviation of 2.824. The standard deviation describes how much the data varies. The value of the standard deviation of the variable Y (2.824) indicates that the value is smaller than the mean value (25.46), this indicates that the mean value can be used as a representation of the entire data. Meanwhile, if the standard deviation value is greater than the mean value, it means that the mean is a bad representation of the overall data.

4.3 Data Quality Test

4.3.1 Data Validity Test

Validity test was conducted on 96 respondents. Indicators on question items must have validity which is considered valid if $r_{count} > r_{table}$ then the variable is declared valid, and vice versa if $r_{count} < r_{table}$ then the variable is declared invalid.

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The following are the results of the validity test on the instrument in each of the variables used.

Table 4.6
Validity Test Results

Variable	Indicator	R Count	R Table	Information
Receipt of Tax Returns Payable (SPPT) (X1)	X1.1	0,742	0,200	Valid
	X1.2	0,642	0,200	Valid
	X1.3	0,570	0,200	Valid
	X1.4	0,723	0,200	Valid
	X1.5	0,718	0,200	Valid
Taxpayer Income (X2)	X2.1	0,649	0,200	Valid
	X2.2	0,813	0,200	Valid
	X2.3	0,466	0,200	Valid
	X2.4	0,612	0,200	Valid
	X2.5	0,670	0,200	Valid
	X2.6	0,634	0,200	Valid
Taxpayer Awareness (X3)	X3.1	0,284	0,200	Valid
	X3.2	0,775	0,200	Valid
	X3.3	0,719	0,200	Valid
	X3.4	0,611	0,200	Valid
	X3.5	0,767	0,200	Valid
	X3.6	0,755	0,200	Valid
	X3.7	0,566	0,200	Valid
Taxpayer Compliance (Y)	Y.1	0,732	0,200	Valid
	Y.2	0,769	0,200	Valid
	Y.3	0,664	0,200	Valid
	Y.4	0,545	0,200	Valid
	Y.5	0,669	0,200	Valid
	Y.6	0,402	0,200	Valid
	Y.7	0,715	0,200	Valid

Source: Primary data processed by the author using SPSS 26

Based on table 4.6, the validity test above shows that the calculated r value of all variable indicators is greater than the table r value (0.200). This means that all statement items in this study are declared valid.

4.3.2 Reliability Test

Reliability test aims to measure a questionnaire which is an indicator of a variable, and a questionnaire is said to be reliable or reliable if a person's answer to the statement is consistent or stable from time to time. The method used in reliability testing is to use the Cronbach's Alpha method. 0.70.

Table 4.7
Reliability Test Results

Variable	Cronbach's Alpha	N of Items	Information
SPPT Receipt	0,742	5	Reliable

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Taxpayer's Income	0,701	6	Reliable
Taxpayer Awareness	0,761	7	Reliable
PBB-P2 Taxpayer Compliance	0,755	7	Reliable

Source: Primary data processed by the author using SPSS 26

Based on the test of table 4.7 above, it shows that all variables have Cronbach's Alpha values greater than 0.70. So it can be concluded that all the variables used in this study are reliable. This shows that each statement item used will be able to obtain consistent data, which means that if the statement is submitted again, an answer that is relatively the same as the previous answer.

4.4 Classical Assumption Test Results

4.4.1 Normality Test

The data normality test aims to test whether in the regression model, the independent variables, and the dependent variable have a normal distribution and not. A good regression model is to have a normal or close to normal data distribution.

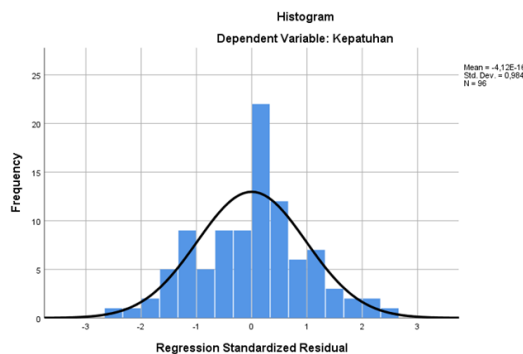


Figure 4.1
Histogram Graph

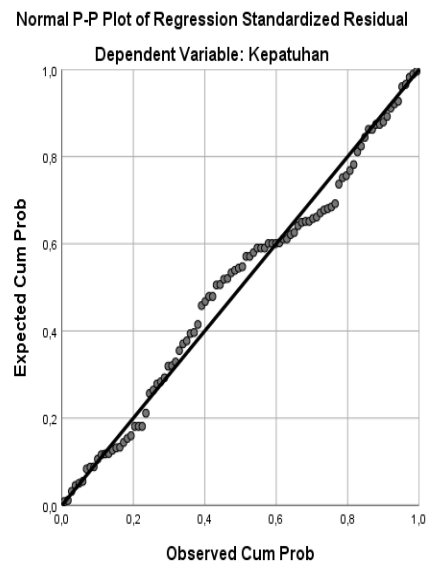


Figure 4.2
Graph P-P Plot

Source: Primary data processed by the author using SPSS 26

From Figure 4.2. Based on the results of the normality test with analysis the Histogram Graph shows a normal distribution pattern and Based on Figure 4.3 the P-P Plot graph shows a distribution image with data points that spread around the diagonal line, and the spread of data points in the direction following the diagonal line. Thus it can be concluded that the data used is normally distributed.

Table 4.8
Normality Test Results
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		96
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	1,18226280
Most Extreme Differences	Absolute	,078
	Positive	,076
	Negative	-,078
Test Statistic		,078
Asymp. Sig. (2-tailed)		,172 ^c

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.

Source: Primary data processed by the author using SPSS 26

Based on table 4.8 shows the value of Asymp Sig. (2-tailed) of 0.172. Thus it can be concluded that the data used is normally distributed because of the Asymp value. Sig. (2-tailed) produced is 0.172 where the value is greater than 0.05 ($0.172 > 0.05$).

4.4.2 Multicollinearity Test

The multicollinearity test is to see whether or not there is a high correlation between the independent variables in a multiple linear regression model. Ghozali (2018) if the independent variables are correlated with each other, then these variables are not orthogonal. If there is a high correlation between the independent variables, then the relationship between the independent variable and the dependent variable will be disturbed. The statistical tool that is often used to test multicollinearity disorders is the variance inflation factor

(VIF). The criteria for the multicollinearity test can be carried out in two ways, namely:

View the Tolerance value

1. If the Tolerance value is greater than 0.10, it means that there is no multicollinearity to the data being tested.
2. If the Tolerance value is less than 0.10, it means that there is multicollinearity to the data being tested.

1. If the VIF value is less than 10.00, it means that there is no multicollinearity to the data being tested.

Table 4.9
Multicollinearity Test Results
 Coefficientsa

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	3,255	1,310		2,485	,015		
1 SPPT Receipt	,074	,096	,061	,772	,442	,307	3,257
Income	-,032	,039	-,037	-,823	,412	,960	1,041
Awareness	,844	,077	,863	10,987	,000	,309	3,241

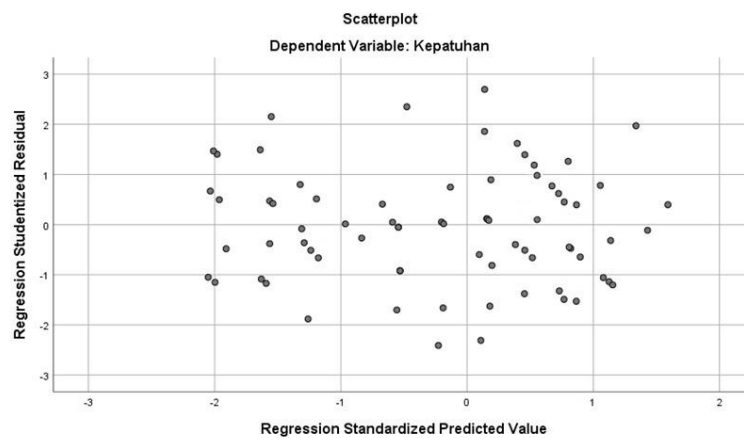
a. Dependent Variable: Compliance

Source: Primary data processed by the author using SPSS 26

Based on table 4.9 Multicollinearity Test above, it shows that each variable has a tolerance value > 0.10 and a VIF value < 10. It can be seen in the SPPT Acceptance variable (X1) showing a tolerance value of 0.307 and a VIF value of 3.257, on the Income variable (X2) produces a tolerance value of 0.960 and a VIF value of 1.041, on the Awareness variable (X3) produces a tolerance value of 0.309 and a VIF value of 3.241. This means that it has met the requirements of the multicollinearity test. It can be concluded that in this study there is no multicollinearity between the independent variables.

4.4.3 Heteroscedasticity Test

Heteroscedasticity test was conducted to provide information whether in the regression model the variance inequality from the residual of one observation to another observation (Ghozali, 2013:160). Detection of heteroscedasticity can be done using the scatter plot method by plotting the ZPRED value (prediction value) with SRESID (residual value).



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Based on the scatterplot graph shown in Figure 4.4, it shows that the points spread randomly and do not form a pattern, and are spread below and above the number 0 on the Y axis. It can be concluded that in the research data there is no heteroscedasticity, in other words in the model In regression, there is a similarity of variance from the residual of one observation to another observation.

4.4.4 Multiple Linear Regression

Multiple linear regression analysis test is a test technique used to determine the effect of the independent variables. Against the dependent variable. The models used in this study are:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Table 4.10
Multiple Linear Analysis Results
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
	B	Std. Error			
(Constant)	3,255	1,310		2,485	,015
SPPT Receipt	,074	,096	,061	,772	,442
Income	-,032	,039	-,037	-,823	,412
Awareness	,844	,077	,863	10,987	,000

a. Dependent Variable: Compliance

Source: Primary data processed by the author using SPSS 26

Based on the results of the calculations in table 4.10 using the SPSS program, it can be seen that the multiple linear regression equation is as follows:

$$Y = 3.255 + 0.074 - 0.032 + 0.844$$

1. The constant of 3.255 states that if there is no receipt of SPPT, Taxpayer Income and Taxpayer Awareness, then PBB-P2 Taxpayer Compliance is 3.255
2. The regression coefficient on the Income Tax Returns Payable (X1) variable (X1) has a positive value of 0.074, which means that every 1 unit increase in the SPPT Revenue variable will give an increase in the Land and Building Taxpayer Compliance variable 0.074 assuming the other independent variables do not change. or constant.
3. The regression coefficient on the Taxpayer Income variable (X2) is negative at (-0.032) which means that every 1 unit increase in the Taxpayer Income variable will give a decrease in the Land and Building Taxpayer Compliance variable -0.032 assuming the other independent variables do not change. or constant.
4. The regression coefficient on the Taxpayer Awareness variable (X3) has a positive value of 0.844, which means that every 1 unit increase in the Taxpayer Awareness variable will give an increase in the Land and Building Taxpayer Compliance variable 0.844 with the assumption that the other independent variables do not change or are constant.

4.5 Hypothesis Test Results

4.5.1 Coefficient of Determination Test (R2)

The coefficient of determination test (R2 test) is used to determine how much the independent variable can explain the dependent variable, it is necessary to know

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the value of the coefficient of determination (Adjusted R-Square). The results of the determination test of Adjusted R2.

Table 4.11
R2 . Test Results
Model Summaryb

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,908a	,825	,819	1,201

- a. Predictors: (Constant), Awareness, Income, SPPT Receipt
- b. Dependent Variable: Compliance

Source: Primary data processed by the author using SPSS 26

From the output above, it is known that the correlation coefficient is 0.819 (81.9%) and is positive. This figure means that the variables of Income Tax Returns Payable (SPPT), Taxpayer Income, and Taxpayer Awareness simultaneously (together) affect the Land and Building Taxpayer Compliance variable P2 by 81.9%.

4.5.2 Partial test (t test)

The t-test was conducted to see the significance of the influence of the independent variables individually on the dependent variable. Assuming other variables constant. Basis of decision making for partial t test in regression analysis:

Based on the calculated t value and t table:

If the value of t arithmetic > t table then the independent variable has an effect on the dependent variable and if the value of t arithmetic < t table then the independent variable has no effect on the dependent variable.

$$T \text{ table} = (\alpha/2; n-k-1) = (0.05/2; 96-3-1) = (0.025; 92) = 1.98609$$

The results of the partial t test in this study using SPSS 26 are as follows:

Table 4.12
t test results
Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
		B	Std. Error			
1	(Constant)	3,255	1,310		2,485	,015
	SPPT Receipt	,074	,096	,061	,772	,442
	Income	-,032	,039	-,037	-,823	,412
	Awareness	,844	,077	,863	10,987	,000

- a. Dependent Variable: Compliance

Source: Primary data processed by the author using SPSS 26

By looking at the analysis from table 4.12 above, it can be concluded as follows:

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1. First Hypothesis (H1)

Based on Table 4.12 on the SPPT Acceptance variable, the t-count value is smaller than the t-table, namely $0.772 < 1.98609$ with a significance value of $0.442 > 0.05$. This shows that the level of receipt of tax returns payable (SPPT) does not affect the compliance of P2 Land and Building Taxpayers. Then H1 is rejected.

2. Second Hypothesis (H2)

Based on Table 4.12 on the Income variable, the t-count value is smaller than the t-table, namely $-0.823 < 1.98609$ with a significance value of $0.412 > 0.05$. This shows that the level of Taxpayer's Income has no effect on P2 Land and Building Taxpayer Compliance. Then H2 is rejected.

3. Third Hypothesis (H3)

Based on Table 4.12 on the Awareness variable, the t-count value is greater than the t-table, namely $10.987 > 1.98609$ with a significance value of $0.000 < 0.05$. This shows that the level of awareness of taxpayers affects the compliance of P2 Land and Building Taxpayers. Then H3 is accepted.

4.5.3 Simultaneous Test (F Test)

This F test (F-test) was conducted to see whether all independent variables simultaneously (simultaneously) had a significant effect on the dependent variable. The criteria for simultaneous testing are as follows.

Based on the calculated f value and f table:

1. If F count $>$ F table then the independent variable (free) simultaneously affects the dependent variable (bound).
2. If F count $<$ F table, the independent variable (free) simultaneously has no effect on the dependent variable.

Table 4.13
Simultaneous Significance Test (Statistical Test F)
ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	625,048	3	208,349	144,354	,000b
Residual	132,786	92	1,443		
Total	757,833	95			

a. Dependent Variable: Compliance

b. Predictors: (Constant), Awareness, Income, SPPT Receipt

Source: Primary data processed by the author using SPSS 26

The results of the output table 4.15, it can be seen that the calculated F value is 144.354. Compared with the F table value in this study, which is 2.70 (probability 0.05, $df_1 = 4-1 = 3$ and $df_2 = 96-4 = 92 = 2.70$). From these data, that the calculated F value is greater than F table or F count $>$ F table ($144.354 > 2.70$). It can be concluded that simultaneously the variables of SPPT Revenue, Taxpayer Income and Taxpayer Awareness have an effect on the P2 Land and Building Taxpayer compliance variable. Then H4 is accepted.

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4.6 Research Discussion

4.6.1 Receipt of Tax Returns Payable (SPPT) Affects the Compliance of Land and Building Taxpayers P2

Attribution theory is a P2 Land and Building Taxpayer compliance theory related to the attitude of the Taxpayer in making an assessment of the tax itself. Basically, attribution theory states that when individuals observe the behavior of others, they try to determine whether it is generated internally or externally. The results of this study indicate that the Income Tax Returns Payable (SPPT) variable has no effect on P2 Land and Building Taxpayer Compliance. It is proven by the value of t arithmetic $< t$ table that is $0.772 < 1.98609$ with a significance value of $0.442 > 0.05$. Thus, it can be said that H1 is rejected, and it can be concluded that the variable of Income Tax Returns Payable (SPPT) has no effect on P2 Land and Building Taxpayer Compliance.

It can be concluded that this research is in line with previous research such as research conducted by Hambani (2020). However, this research is not in line with the research conducted by Dewi et al. (2017) which in their research shows the results that SPPT has a positive and significant influence on the compliance of Land and Building Taxpayers. Meanwhile, in this study, the SPPT acceptance variable had no effect. Tax Returns Payable (SPPT) in this study examines how high the response of taxpayers about the accuracy of the data and the role of SPPT in helping them provide information about their tax payables, where the timely submission of SPPT can sometimes hinder taxpayers who want to pay taxes and pay taxes. be a factor causing the SPPT variable to have a negative effect.

4.6.2 Taxpayer Income Affects Land and Building Taxpayer Compliance P2

Attribution theory is a P2 Land and Building Taxpayer compliance theory related to the attitude of the Taxpayer in making an assessment of the tax itself. Basically, attribution theory states that when individuals observe the behavior of others, they try to determine whether it is generated internally or externally. The results of this study indicate that the taxpayer's income variable has no effect on P2 Land and Building Taxpayer Compliance. It is proven by the value of t arithmetic $< t$ table that is $-0.823 < 1.98609$ with a significance value of $0.412 > 0.05$. Thus, it can be said that H2 is rejected, and it can be concluded that the variable of Taxpayer's Income has no effect on P2 Land and Building Taxpayer Compliance.

It can be concluded that this research is in line with previous research such as research conducted by Arif Rahman (2018) and Riva Aulia Isyatami Hidayat (2019). however, this research is not in line with the research conducted by Puput Nur Cynthia & Slamet Djauhari (2020) which in their research shows the results that income has a positive and significant influence on the compliance of Land and Building Taxpayers. While in this study the income variable has no effect. This may be because taxpayers think that paying taxes will only benefit state officials because many corruption cases relate to tax money that should be for the welfare of the people but is misappropriated by state officials themselves. This also causes taxpayers with high incomes to be reluctant to pay taxes.

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4.6.3 Taxpayer Awareness affects P2 Land and Building Taxpayer Compliance

Attribution theory is a P2 Land and Building Taxpayer compliance theory related to the attitude of the Taxpayer in making an assessment of the tax itself. Basically, attribution theory states that when individuals observe the behavior of others, they try to determine whether it is generated internally or externally. The results of this study indicate that the Awareness variable has an effect on P2 Land and Building Taxpayer Compliance. It is proven by the value of t arithmetic $>$ t table that is $10.987 > 1.98609$ with a significance value of $0.000 < 0.05$. Thus, it can be said that H3 is accepted, and it can be concluded that the variable of Taxpayer Awareness has a positive and significant effect on Land and Building Taxpayer Compliance P2.

It can be concluded that this research is in line with previous research such as research conducted by Vanli Tuwo (2016), Zumrotun Nafiah & Warno (2018), Siti Salmah (2018), Parera (2017), Arif Rahman (2018), Mumu et al (2020) and Gusar (2015). However, this research is not in line with the research conducted by Renando Syaiful (2016) which in his research shows the results that Taxpayer Awareness does not affect the compliance of Land and Building Taxpayers. While in this study the variable Taxpayer Awareness has an effect. The higher the awareness of taxpayers, the taxpayers will be more obedient in fulfilling their tax obligations.

4.6.4 Receipt of Tax Returns Payable (SPPT), Taxpayer Income and Taxpayer Awareness affect the Compliance of Land and Building Taxpayers P2

The results of the hypothesis of the variable SPPT Revenue, Taxpayer Income and Taxpayer Awareness simultaneously have a significant positive effect on P2 Land and Building Taxpayer Compliance. It is proven that the results obtained for the F table are 2.70. So when compared to F count $>$ Ftable, that is $144.354 > 2.70$ and with a significance of 0.000. much smaller than 0.05. Thus, it can be said that H4 is accepted, and it can be concluded that the variables of SPPT Revenue, Taxpayer Income and Taxpayer Awareness simultaneously have a positive and significant effect on P2 Land and Building Taxpayer Compliance.

It can be concluded that this research is in line with previous research conducted by Dewi et al (2017). From the results of previous and current research, SPPT Revenue, Taxpayer Income and Taxpayer Awareness have a Significant Effect on Land and Building Taxpayer Compliance.

CLOSING

5.1 Conclusion

Based on the results of research and analysis can be locked as follows:

1. Receipt of Tax Returns Payable (SPPT) has no effect on P2 Land and Building Taxpayer Compliance. evidenced by the value of t count $<$ t table that is $0.772 < 1.98609$ with a significance value of $0.442 > 0.05$.
2. Taxpayer's income level has no effect on P2 Land and Building Taxpayer Compliance. evidenced by the value of t arithmetic $<$ t table that is $-0.823 < 1.98609$ with a significance value of $0.412 > 0.05$.

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3. There is a significant effect between Taxpayer Awareness and P2 Land and Building Taxpayer Compliance. evidenced by the value of t arithmetic $>$ t table that is $10.987 > 1.98609$ with a significance value of $0.000 < 0.05$.
4. Receipt of Tax Returns Payable (SPPT), Taxpayer Income, and Taxpayer Awareness simultaneously affect the Compliance of P2 Land and Building Taxpayers. evidenced by the calculated F is greater than the F table, namely $144,354 > 2.70$ and with a significance of 0.000. much smaller than 0.05.

5.2 Suggestions

After conducting research and based on the conclusions put forward, it is hereby made suggestions, as follows:

1. To improve the compliance of PBB-P2 taxpayers, it is better if taxes increase the accuracy of taxpayer information, increasing the accuracy of the information can be done with several efforts, for example by conducting a survey that is carried out carefully regarding the market price of the object, object ownership, land area and building ownership as well as the selling value of the tax object, so that the Land and Building Taxpayer Compliance level will increase.
2. To be able to increase the awareness of high taxpayers, the government's efforts to intensively socialize the tax authorities / tax service providers about what taxes are, the function of taxes, provide an understanding that if taxes are obligated to pay then they will play a role in regional or state development and what benefits Taxpayers will get if they pay taxes, which later with the socialization will further increase public awareness of tax awareness so that tax targets can be achieved optimally.
3. Further research can be developed by adding variables or replacing them with other things that affect P2 Land and Building Taxpayer Compliance.

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