

# THE EFFECT OF TAXPAYER AWARENESS, TAXPAYER KNOWLEDGE, TAX SANCTIONS AND QUALITY OF TAX SERVICES ON LAND AND BUILDING TAXPAYER'S COMPLIANCE

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## Abstract

This study aims to identify and replicate the four independent variables related to taxes, namely involving taxpayer awareness, taxpayer knowledge, tax sanctions, and quality of tax services, and their effect on property and building taxpayer compliance between 2017-2021. This study uses primary and secondary data taken from a random sample of 50 respondents. This data analysis technique uses multiple linear regression analysis techniques with the SPSS 25 application. The results of hypothesis testing are presented with a significance level of 0.05, and the findings show that the independent variables have a positive and statistically significant effect on taxpayer compliance.

**Keywords:** Taxpayer Awareness, Taxpayer Knowledge, Tax Sanctions, Quality of Tax Service, Taxpayer Compliance.

## INTRODUCTION

Taxpayer compliance is an important factor in achieving tax revenue. Taxes are very important for the financial development of the country, and in order to get rid of dependence on foreign aid, tax revenues continue to increase every year. Central policy in the field of taxation, based on the main ideas and main amendments of Law No. 16 of 2000 on the General Regulations and Procedures of Taxation, is aimed at increasing tax revenues for national self-sufficiency in public finance and development finance. Taxes are money that must be imposed by the people to the state treasury based on statutory regulations by not getting an imbalance directly, used for financing and development of the country and solely for the welfare of the people.

Taxes can be collected by the central government and local governments. Permitting Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, Regional Governments have been given the authority to collect regional taxes in accordance with regional potentials and policies that apply in their own regions. One type of regional tax that is still being pursued by the Regency/City government is the Rural and Urban Land and Building Tax (PBB P2).

Various efforts have been made by the government to increase tax revenue, but there are still obstacles or obstacles faced by the government, one of which is the low level of taxpayer compliance, especially in terms of paying their tax obligations. There are still some taxpayers who do not report and pay their tax obligations in accordance with the applicable tax regulations in their area.

Public awareness of paying taxes has not yet reached the expected level. In general, people are still not aware of and lack confidence in the existence of taxes, especially Land and Building Tax (PBB). People do not understand how to calculate and how to report it is still difficult to implement. However, when people understand, understand and have awareness about taxation it is not impossible that the tax can be implemented properly.

Then the community will pay it voluntarily without any coercion from any party. Knowledge of taxation is knowledge possessed by taxpayers about: rights and obligations of taxpayers, understanding of NPWP (Taxpayer Identification Number), tax sanctions, tax rates, PTKP (Untaxable Income), how to pay and report taxes (Mardiasmo, 2016 ).

Meanwhile, according to (Wati, 2016) knowledge of taxation is something that previously did not know about tax rules now becomes aware of tax regulations. (Febriani and Kusmuriyanto, 2015) Knowledge of taxation is how much knowledge the taxpayer has regarding the tax benefits that have been paid by the taxpayer to the State treasury.

**Table 1: List of PBB Realization at BAPENDA Bandung Regency Region in 2017, 2018, 2019, 2020 and 2021**

Year	Target	Realisation	Percentage
2017	95.500.000.000	101.686.820.619	106,48
2018	97.000.000.000	104.650.994.168	107,89
2019	100.000.000.000	110.294.209.287	110,29
2020	90.000.000.000	96.464.116.046	107,18
2021	105.000.000.000	121.889.847.936	116,09

Data source: BAPENDA Bandung Regency

Based on Table 1, the realization of PBB for the Bandung Regency Region over the past 3 years has fluctuated, namely where the realization conditions have fluctuated, which can be influenced by taxpayer compliance. The research by Sari and Huda (2013) found that tax understanding and taxpayer perceptions have a strong relationship and affect tax compliance. Furthermore, tax understanding also affects compulsory perceptions.

This means that the more people understand the importance and benefits of paying taxes, the more likely they are to comply with tax regulations. Additionally, the more people perceive taxes as compulsory, the more likely they are to comply.

The researchers also found that there is a positive relationship between tax understanding and tax compliance, suggesting that education and outreach programs can help increase taxpayer compliance by increasing tax understanding. According to other causal factors found in (Hardiningsih, 2011), low taxpayer compliance is due to the fact that taxpayers' knowledge and perception of taxation and tax officials remains low.

Some taxpayers get tax knowledge from tax officials. Some also get information from the media, tax advisors, tax seminars and training sessions. Based on the above background, the title of this study is "The Effect of Taxpayer Awareness, Taxpayer Knowledge, Tax Sanctions and Quality of Tax Services on Land and Building Taxpayer's Compliance".

## **THEORY**

### **Compliance Theory**

Obedience theory explains the circumstances in which a person follows certain orders or regulations. According to Tahar and Rachman (2014), paying taxes is an obligation to God, the government, and other taxpayers, and includes fulfilling tax obligations and exercising tax rights. Theoretical foundations of compliance theory can be found in several fields of study, including psychology, sociology, economics, and law. One of the earliest theories, Social Learning Theory, suggests that individuals comply with rules and norms because they observe others doing so and expect to be punished or rewarded based on their actions.

Social Exchange Theory suggests that individuals comply with rules and norms because they see the benefit of a reciprocal exchange with others. Another key theory is Deterrence Theory, which argues that the threat of punishment deters individuals from breaking rules and norms. On the other hand, the Normative Influence Theory posits that individuals comply with rules and norms because they feel a moral obligation to do so, as they are seen as the right thing to do. In the field of economics, the concept of reciprocal altruism and social capital can also be used to explain why individuals comply with rules and norms. Overall, these theories suggest that compliance with rules and norms can be driven by a combination of external incentives (such as rewards and punishments), internal incentives (such as moral values and beliefs), and relationships with others (such as social exchanges and social networks).

### **Taxpayer Compliance**

According to Arisandy (2017) and Ilhamsyah et al. (2016), Taxpayer compliance is a situation where taxpayers fulfil all tax obligations and exercise their tax rights. Where taxpayer compliance requires an understanding of taxation to the taxpayers themselves so that they continue to maintain their tax obligations and pay their taxes following tax rules and regulations. Taxpayer compliance is the level of participation of a person or company in fulfilling tax obligations set by the government. This involves paying taxes according to a set schedule and ensuring that the required tax documents are received by the tax authorities. Taxpayer compliance is an important part of tax revenue and ensures fairness and social compliance with tax obligations.

### **Taxpayer Awareness**

According to Wardani and Rumiyaun (2017:17), taxpayer awareness is an act of good faith by a person to fulfill his tax obligations out of conscience. The more taxpayers are aware, the better they can understand and meet their tax obligations, leading to improved compliance. Awareness of paying taxes is a person's level of knowledge and understanding of the importance of paying taxes and understanding how to pay taxes properly. It involves the awareness and responsibility of individuals to fulfill their tax obligations and ensure that they pay the right amount at the right time. Awareness of paying taxes is very important because it helps ensure tax stability and ensures that the government has the necessary resources to carry out its duties and responsibilities.

## **Tax Knowledge**

According to Wijayanti et al. (2015:311), tax literacy is the process by which taxpayers understand and understand regulations, laws and tax procedures, and use them to pay taxes, declare SPT and other tax activities. Taxpayer compliance increases when someone already knows and understands the taxes. Tax knowledge is a number of information and skills possessed by a person related to the rules and procedures for paying taxes. Tax knowledge includes an understanding of how to pay taxes, how much tax to pay, and when taxes are to be paid. This knowledge is important for taxpayers because it enables them to fulfill their tax obligations correctly and on time, and minimizes the risk of fines or sanctions from the government.

## **Tax Sanctions**

Tax sanctions ensure that the provisions of tax laws and regulations (tax norms) are met, observed and followed. In other words, tax penalties are a dissuasive tool to deter taxpayers from violating tax norms (Mardiasmo, 2016, p. 62). Tax sanctions are actions or penalties imposed by the government against taxpayers who violate tax regulations. These sanctions aim to prevent taxpayers from taking actions that are detrimental to state finances and provide support for taxpayers who comply with tax regulations. Tax sanctions can be in the form of penalty fees, fines, or even criminal action for taxpayers who commit tax fraud.

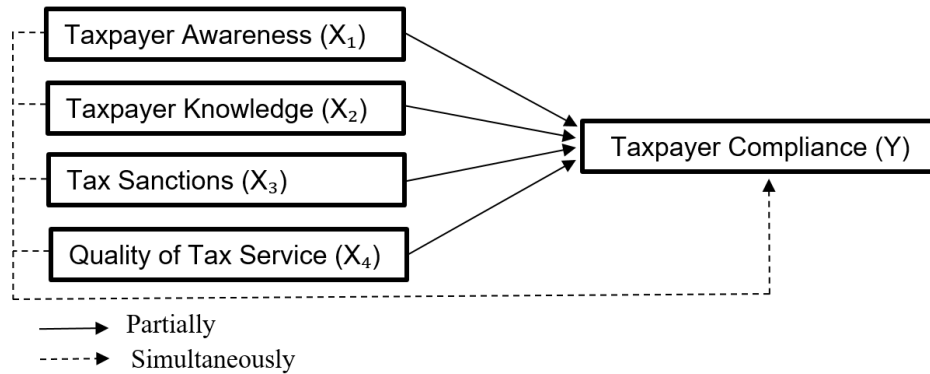
## **Tax services**

According to I Gede Putu Pranadata (2014:28), the quality of tax services is one thing that increases the interest of taxpayers in fulfilling their tax obligations and it is hoped that tax officials will be well competent in all tax-related matters in Indonesia. According to Debby Farihun Najib (2013: 44), the quality of tax service should allow taxpayers to feel comfortable, safe and certain in fulfilling their obligations and rights in the field of taxation. "Tax services" refers to the services provided by tax authorities or government agencies responsible for collecting taxes from taxpayers. This can include tax preparation and filing assistance, tax information and advice, and enforcement of tax laws and regulations. The quality of these services can have an impact on the level of compliance among taxpayers and can help to create a more efficient and effective tax system.

## **Thinking Framework and Research Hypothesis**

To understand taxpayer awareness, taxpayer knowledge, tax penalties, and problems faced by tax officials in paying property and building taxes in Soreang District, Bandung County, and this research framework can be used as shown in the figure below.

**Figure 1: Thinking Framework**



Source: Data processed by the author

### RESEARCH HYPOTHESIS

The hypotheses in this study for partial testing are:

1. Testing the variable coefficient of taxpayer awareness

$H_0$  : Taxpayer awareness doesn't affect taxpayer compliance

$H_a$ : Taxpayer awareness affects Taxpayer Compliance

2. Testing the coefficient of the taxpayer knowledge variable

$H_0$  : Taxpayer knowledge doesn't affect Taxpayer Compliance

$H_a$ : Taxpayer knowledge affects Taxpayer Compliance

3. Testing the variable coefficient of taxation sanctions

$H_0$  : Tax Sanctions don't affect Taxpayer Compliance

$H_a$ : Tax Sanctions affect Taxpayer Compliance

4. Testing the coefficient of the variable quality of tax services

$H_0$  : Quality of Tax Services doesn't affect Taxpayer Compliance.

$H_a$ : Quality of Tax Service affects Taxpayer Compliance.

While the hypothesis for simultaneous testing is:

$H_0$  : Taxpayer Awareness, Taxpayer Knowledge, Tax Sanctions and Quality of Tax Service do not affect Taxpayer Compliance.

$H_a$ : Taxpayer Awareness, Taxpayer Knowledge, Tax Sanctions and Quality of Tax Services affect Taxpayer Compliance.

## **METHODOLOGY**

### **Type of Research**

This study uses descriptive research using quantitative data to test the reliability of theoretical time and produce associative conclusions.

### **Sample Selection**

In this study, the sample was selected randomly from the group of taxpayers registered with BAPENDA in Soreang District, Bandung Regency. The method of sampling used was purposive sampling, meaning that the sample was chosen from the population based on specific criteria. The authors selected a sample of 50 participants from the available population.

### **Data Source and Collection Data**

This study utilized both primary and secondary data sources. The secondary data was obtained from BAPENDA's reports on the realization of land and building taxes for the Bandung Regency region from 2017 to 2021. The primary data was collected through a questionnaire survey, which was analyzed using SPSS 25 software.

## **DATA ANALYSIS TECHNIQUES**

### **Reliability Test**

Test Reliability is a measure that indicates the constancy or stability of a research instrument.

### **Classical Assumption Test**

According to Ghozali (2018), classical hypothesis testing is performed to ensure that regression coefficients are unbiased, consistent, and have estimation accuracy.

### **Multiple Linear Regression Analysis**

A multiple linear regression test examines the relationship between two or more independent (independent) and dependent (tied) variables.

### **Analysis of the Coefficient of Determination**

According to Sujarweni (2015), the R-squared value ( $R^2$ ) is a measure of how well the independent variables explain the variation in the dependent variable. A high  $R^2$  value indicates that a large portion of the variation in the dependent variable is accounted for by the independent variables, and the independent variables have a strong explanatory power in determining the dependent variable.

Conversely, a low  $R^2$  value suggests that the independent variables have limited explanatory power in determining the dependent variable, and that other factors not included in the model may play a role in explaining the variation in the dependent variable.

### Partial Hypothesis Testing (t-test)

The T-test is used to test whether, partially or individually, the independent (free) variable affects the dependent variable (tied)

### Simultaneous Hypothesis Testing (F Test)

F test is used to test whether, simultaneously or together -same, the independent variable (free) affects the dependent (dependent) variable.

## RESULTS

### Reliability Test

To find the value of Cronbach's Alpha, the author uses the SPSS 25 program. Reliability testing uses a questionnaire with 50 respondents based on variables X1, X2, X3, X4, and Y. The results can be seen in Table 2 below.

**Table 2: Reliability Test Results**

Instrument	Reliability Coefficient	Limit Value	Conclusion
Taxpayer Awareness	0,808	0,6	Reliable
Taxpayer Knowledge	0,806	0,6	Reliable
Tax Sanctions	0,895	0,6	Reliable
Tax Service Quality	0,805	0,6	Reliable
Taxpayer Compliance	0,688	0,6	Reliable

Source: output SPSS

Based on the reliability test results, Cronbach's Alpha value for each research variable is more significant than 0.60, so it can be used to measure the variables defined in this study.



## Classical Assumption Test

### Test Normality

**Table 3: Normality Test Results**

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual	
N		50	
Normal Parameters <sup>a,b</sup>	Mean	.0000000	
	Std. Deviation	1.00675995	
Most Extreme Differences	Absolute	.151	
	Positive	.118	
	Negative	-.151	
Test Statistic		.151	
Asymp. Sig. (2-tailed)		.006 <sup>c</sup>	
Monte Carlo Sig. (2-tailed)	Sig.	.187 <sup>d</sup>	
	99% Confidence Interval	Lower Bound	.177
		Upper Bound	.197

Source: Output SPSS 25

Based on Table 3, this means that the results of the Kolmogorov Smirnov test indicate that there is no significant difference between the distribution of the residual data and a normal distribution. In other words, the residual data is consistent with a normal distribution, which is a crucial assumption for many statistical analyses. Its above shows that the magnitude of the Kolmogorov Smirnov is 0.187 with a significance above 0.05 ( $0.187 > 0.05$ ). Therefore, the significant value generated by Kolmogorov Smirnov is more than 5% and it can be concluded that the null hypothesis ( $H_0$ ) can be accepted. This means that the residual data is consistent with a normal distribution and does not deviate significantly from it.

### Multicollinearity Test

**Table 4: Multicollinearity Test Results**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	7.946	2.735		2.905	.006		
AWARENESS	.466	.132	.475	3.527	.001	.405	2.468
KNOWLEDGE	.317	.126	.348	2.524	.015	.387	2.585
PENALTY	.029	.123	.024	.231	.818	.670	1.492
SERVICE	.212	.114	.163	1.851	.071	.945	1.058

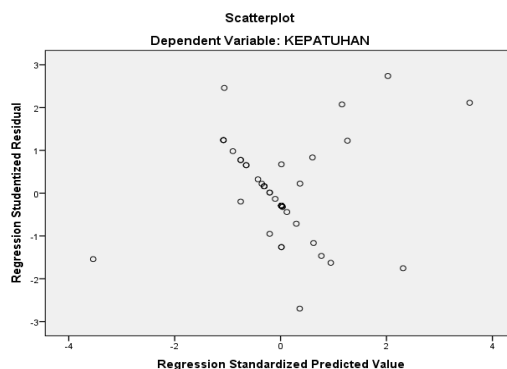
If the tolerance value is  $> 0.10$  then there is no significant multicollinearity between the variables in the model whereas if the tolerance value is  $< 0.10$  then there is significant



multicollinearity between the variables in the model. The results table above shows that all variables have a tolerance value of > 0.10 so that it can be said that there is no significant multicollinearity between variables so that the data analysis process can be continued.

### Heteroscedasticity Test

**Figure 2: Heteroscedasticity Test Results**



Source: Output SPSS

Looking at Figure 1 above, if the points are randomly dispersed above and below the y-axis with no specific pattern, it suggests that the variance of the residuals (errors) is constant and the assumptions of homoscedasticity are not violated. Heteroscedasticity occurs when the variance of the residuals is not constant, meaning that the spread of the residuals changes over the range of the independent variables. The presence of heteroscedasticity can affect the validity of the regression results, so it's important to check for this property before conducting a regression analysis. If the points are randomly dispersed with no specific pattern, it suggests that the assumptions of homoscedasticity are met, and the regression results are likely to be valid.

### Multiple Linear Regression

**Table 5: Multiple Linear Regression Test Results**

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	7.946	2.735		2.905	.006
	AWARENESS	.466	.132	.475	3.527	.001
	KNOWLEDGE	.317	.126	.348	2.524	.015
	PENALTY	.029	.123	.024	.231	.818
	SERVICE	.212	.114	.163	1.851	.071

Source: Output SPSS

The above regression equation has a constant value of 7.946. This means that if all the independent variables, including taxpayer awareness, knowledge and tax service quality, are equal to 0 or remain unchanged, the tax compliance value will be 7.946. The value of taxpayer awareness is 0.466, indicating a positive relationship. So, when taxpayer awareness increases, tax compliance will increase by 0.466. The value of taxpayer knowledge is 0.317, also indicating a positive relationship. Hence, when taxpayer knowledge increases, tax compliance will also increase by 0.317. The value of tax sanctions is 0.029, indicating a positive relationship, so when tax sanctions increase, tax compliance will increase by 0.029. The value of tax service quality is 0.212, which also shows a positive relationship, thus when tax service quality improves, tax compliance will also increase by 0.212.

### Analysis of the Coefficient of Determination

**Table 6: Results of the Coefficient of Determination Test**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.828 <sup>a</sup>	.685	.657	.996

a. Predictors: (Constant), Services, Awareness, Knowledge, Sanctions

b. Dependent Variable: Compliance

Source: Output SPSS 25

The model's R-squared of 0.685 implies that 68.5% of the changes in taxpayer compliance can be explained by the variables in the model. R-squared represents the quality of the model's fit to the data, with higher values meaning a better fit. The value of 68.5% suggests that the model has a decent fit to the data, but there is still a significant portion of taxpayer compliance that cannot be accounted for by the variables in the study. Other factors such as education level, technology, tax fairness, and income level could also play a role in taxpayer compliance and should be considered in future studies. These factors may interact with the independent variables in the model and have an impact on taxpayer compliance. Further investigation is necessary to fully understand the intricate relationships between these variables and taxpayer compliance.

### Hypothesis Testing t

**Table 7: Hypothesis Testing Results t**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.760	2.594		1.835	.073
	AWARENESS	.245	.125	.257	1.957	.057
	KNOWLEDGE	.303	.119	.342	2.543	.014
	PENALTY	.271	.117	.237	2.320	.025
	SERVICE	.405	.109	.321	3.732	.001

a. Dependent Variable: OBIDENCE

The results in Table 6 demonstrate the outcome of the test to determine the influence of taxpayer awareness on taxpayer compliance. The value of 1.957 for the taxpayer awareness variable is greater than 1.675, indicating that taxpayer awareness has a positive impact on taxpayer compliance.

However, the p-value of 0.057 is greater than 0.05, meaning the positive impact of taxpayer awareness on taxpayer compliance is not statistically significant. A significance level of 0.05 or less shows that the result is statistically significant, but a level higher than 0.05 means it's not significant. For taxpayer knowledge, the value of 2.543 is greater than 1.675, and the p-value of 0.014 is less than 0.05, showing that taxpayer knowledge has a positive and statistically significant effect on taxpayer compliance. The impact of tax penalties on taxpayer compliance was also tested.

The calculated value of 2.320 is higher than 1.675, and the p-value of 0.025 is less than 0.05, meaning that the tax penalty has a positive and statistically significant impact on taxpayer compliance. The hypothesis test for the effect of tax service quality on taxpayer compliance also resulted in a calculated value of 3.732 that is greater than 1.675 and a p-value of 0.001 that is less than 0.05, indicating that tax service quality has a positive and statistically significant impact on taxpayer compliance.

### Simultaneous Hypothesis Testing (f Test)

**Table 8: f. Test Results**

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	97.348	4	24.337	24.516	.000 <sup>b</sup>
	Residual	44.672	45	.993		
	Total	142.020	49			

a. Dependent Variable: Compliance

The conclusion about the impact of taxpayer awareness, taxpayer knowledge, tax penalties, and tax service quality on taxpayer compliance is presented in Table 8. The results show that the null hypothesis (that the combination of independent variables does not have a significant impact) has been rejected and the alternative hypothesis (that the combination of independent variables does have a significant impact) has been accepted.

This is because the calculated value of 24.516 is higher than the critical value of 2.561, and the significance level (p-value) is less than 0.05. This indicates that the independent variables have a statistically significant effect on taxpayer compliance. These findings suggest that the variables in the model can explain a significant amount of the variation in the dependent variable (taxpayer compliance).

## DISCUSSION

Based on the test results, it can be concluded that:

### **Effect of Taxpayer Awareness on Taxpayer Compliance**

From the results of the t test, this study supports the value of the taxpayer taxpayer compliance awareness hypothesis, because the data analysis results show that the t number is greater than 1.675 times 1.957, and  $H_0$  is rejected.  $H_a$  is accepted, indicating that taxpayer awareness has a positive impact on mandatory tax compliance. If the significance level value shows the number 0.057 (more significant than 0.05), then this is not significant. Taxpayer awareness has a positive but not significant effect on the taxpayer compliance variable.

### **Effect of Taxpayer Knowledge on Taxpayer Compliance**

The results of the t-test support the hypothesis that taxpayer knowledge has a positive impact on tax compliance, as the calculated t-value (2.543) was found to be greater than 1.675, resulting in the rejection of the null hypothesis ( $H_0$ ) and acceptance of the alternative hypothesis ( $H_a$ ). The significance level (p-value) of 0.014, which is less than 0.05, also supports the conclusion that taxpayer knowledge has a positive and statistically significant impact on taxpayer compliance.

### **Effect of Taxpayer Sanctions on Taxpayer Compliance**

The results of the t-test show that this study supports the value of the assumption of taxpayer compliance with taxpayer sanctions, as the results of the data analysis show that the t-number is 2.320, which is more significant than 1.675.  $H_0$  is rejected while  $H_a$  is accepted, implying that tax penalties have a positive impact on tax compliance. This also happens significantly when the value of the significance level shows the number 0.025 (less than 0.05). Tax penalties have a positive and significant effect on tax compliance variables.

### **Effect of Taxpayer Service Quality on Taxpayer Compliance**

The findings of the t-test suggest that the hypothesis of the impact of taxpayer service quality on taxpayer compliance is supported. The results of data analysis indicate that the t-value is 3.732, which is greater than the critical value of 1.675. This leads to rejection of the null hypothesis ( $H_0$ ) and acceptance of the alternative hypothesis ( $H_a$ ), meaning that taxpayer service quality has a positive impact on taxpayer compliance. This impact is also statistically significant, as the significance level value of 0.001 is less than 0.05. Thus, it can be concluded that tax service quality positively and significantly affects taxpayer compliance.

### **Effect of Taxpayer Awareness, Taxpayer Knowledge, Tax Sanctions and Quality of Tax Services on Taxpayer Compliance**

Based on the results of the simultaneous test, it is known that  $F_{count} > F_{table}$  ( $24.516 > 2.561$ ), then  $H_0$  is rejected, and  $H_a$  is accepted, meaning that taxpayer awareness, tax sanctions, taxpayer knowledge, and the quality of tax services jointly affect taxpayer compliance. This also happens significantly when the significance level value shows 0.000, which is smaller than 0.05. Then taxpayer awareness, tax sanctions, taxpayer knowledge, and tax service quality

significantly influence taxpayer compliance in paying Land and Building Tax in Soreang District.

## CONCLUSIONS

Conclusions based on the results of this study are as follows:

1. Partially Awareness of Taxpayers has a positive but insignificant effect on the Taxpayer Compliance variable for the 2017-2021 Period.
2. Partially, Taxpayer Knowledge has a positive and significant effect on the Taxpayer Compliance variable for the 2017-2021 Period.
3. Partially, Tax Sanctions have a positive and significant effect on the Taxpayer Compliance variable for the 2017-2021 Period.
4. Partially, the Quality of Tax Services has a positive and significant effect on the Taxpayer Compliance variable for the 2017-2021 Period.
5. Taxpayer awareness, tax sanctions, taxpayer knowledge, and quality of tax services significantly influence taxpayer compliance in paying Land and Building Tax in Soreang District for the 2017-2019 period.

## SUGGESTIONS

Based on the results of the discussion, conclusions and limitations of the research above, there are several suggestions from researchers that can be used for further research and can improve the research that researchers have conducted. Some of the suggestions put forward are as follows.

1. This study only used a sample of 50 Soreang District Taxpayer respondents, and the sample used was still concentrated in an area of the Soreang District. Future research is expected to increase the number of samples and expand the coverage area of the research questionnaire.
2. It is better if the taxpayer fills out the questionnaire directly accompanied by the researcher to avoid biased responses if the respondent needs help understanding the meaning of the questions in the research questionnaire so that genuinely reliable and accurate results are obtained.
3. Other variables not used in this study are expected to be developed and added for further research so that the results for similar studies in the future will get better and maximum results.
4. For the local government of Soreang Sub-District to always seek socialization, counselling, and a tax census for the people of Soreang Sub-District to continue to explore and increase the potential of its Land and Building Tax so that it continues to achieve the target and realization of the established Land and Building Tax.

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