

## The Effect of Taxpayer Knowledge, Tax Sanctions and Taxpayer Awareness on PBB Compliance in Sunter Agung Urban Village Area

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### ABSTRACT

In the implementation of regional autonomy, local governments are required to optimize local tax revenues on land and building tax (PBB). The close relationship between constituents and their leaders, namely between taxpayers and the Regional Head, should inform the importance of PBB in increasing local revenue for regional progress. This study examines the effect of taxpayer knowledge, tax sanctions, taxpayer awareness of PBB compliance. The research method uses quantitative analysis of multiple linear regression. The data collection technique uses taxpayer primary data using a google form questionnaire. The research data are taxpayers who have a residence and are administrators of the Neighborhood Association, Community Association in Sunter Agung Village in March 2025. Data analysis used using Statistical Package for Social Science (SPSS) version 16. The results showed that: (1) taxpayer knowledge has a positive and significant effect on PBB compliance, (2) tax sanctions have a positive and insignificant effect on PBB compliance, (3) taxpayer awareness has no positive effect on PBB compliance, (4) together between taxpayer knowledge, tax sanctions and taxpayer awareness have an effect of 48.2% (Adjusted R Square).

## **INTRODUCTION**

In implementing regional autonomy, local taxes are managed by the Regional Revenue Agency (Bapenda). In each sub-district in DKI Jakarta Province, a Regional Tax Collection Service Unit (UP3D) is formed to optimize local tax revenue. The Sunter Agung Urban Village area is included in the UP3D task area for the Tanjung Priok Region. According to Bapenda data for the month of October 2024 in the Sunter Agung Urban Village area there are taxpayers who are in arrears of PBB for 5 years from 2018 to 2024. The delinquency of PBB taxpayers for 5 years creates problems in managing tax bills and gives the perception that taxpayers are not compliant with their PBB obligations. Supported by according to Mardoni (2020), that some people do not understand the concept of tax and the value of PBB. So that it allows taxpayer arrears on PBB payments. In contrast to the research of Wulandari and Fitria (2021) that taxpayers know and understand all the provisions and regulations related to their tax obligations, then taxpayers willingly and without coercion will carry out their tax obligations.

The PBB billing mechanism according to Hidayat and Purwana (2017) is that taxpayers can check the bill in the form of a Tax Notice Payable (SPPT) online and do not wait for notifications from the District, Village, RW and RT. Taxpayer knowledge of the PBB bill has been done online and downloaded by themselves and paid using bank payments. Armed with online SPPT information, the taxpayer's knowledge knows how to pay the PBB which has been submitted by both the Kelurahan, Rukun Tetangga (RT) and Rukun Warga (RW) to the taxpayer. However, there are still problems with taxpayers who are in arrears for 5 years.

According to Darussalam, et al (2024), local taxes are compelling based on the law. Urban and Rural PBB is part of local taxes. With the compelling nature, taxpayers have awareness in making PBB payments. However, it is different in the condition of the PBB bill which is still overdue for 5 years. Based on the background of this problem, there are several PBB taxpayers who are delinquent for 5 years in the Sunter Agung Village area, which can be caused by taxpayer ignorance, not understanding tax sanctions or lack of taxpayer awareness. So that researchers are interested in examining the title *The Effect of Taxpayer Knowledge, Tax Sanctions and Taxpayer Awareness on PBB Compliance in the Sunter Agung Village area.*

## **THEORETICAL REVIEW**

The higher the taxpayer's knowledge, the better his understanding of taxation so that it will realize awareness and can increase taxpayer compliance (Wardhani & Daljono, 2020).

Wulandari's research (2023) states that taxation knowledge has a positive effect on taxpayer compliance in paying PBB-P2 tax. In the research of Ramadhanti, et al (2020) that taxation knowledge has no effect on taxpayer compliance in paying PBB.

H1: Taxpayer knowledge has a positive effect on building land tax compliance

If the taxpayer does not comply with paying taxes, the taxpayer is subject to tax penalties (Taufik, 2018).

Research by Amelia Yuniar and Wawan Andang Saputra (2022), that tax sanctions have a positive effect on compliance with PBB obligations. Wulandari's research (2023), that tax sanctions have no effect on taxpayer compliance in paying PBB-P2 tax.

H2: Tax sanctions have a positive effect on building land tax compliance

Taxpayer awareness is the willingness of obligations as a taxpayer in contributing taxes to the State to support State development. (Ainun, et al (2022)

Wulandari's research (2023) states that taxpayer awareness has a positive effect on taxpayer compliance in paying PBB-P2 tax. Research by Wulandari and Wahyudi (2022) that taxpayer awareness has no effect on taxpayer compliance in paying land and building tax.

H3: Taxpayer awareness has a positive effect on land and building tax compliance.

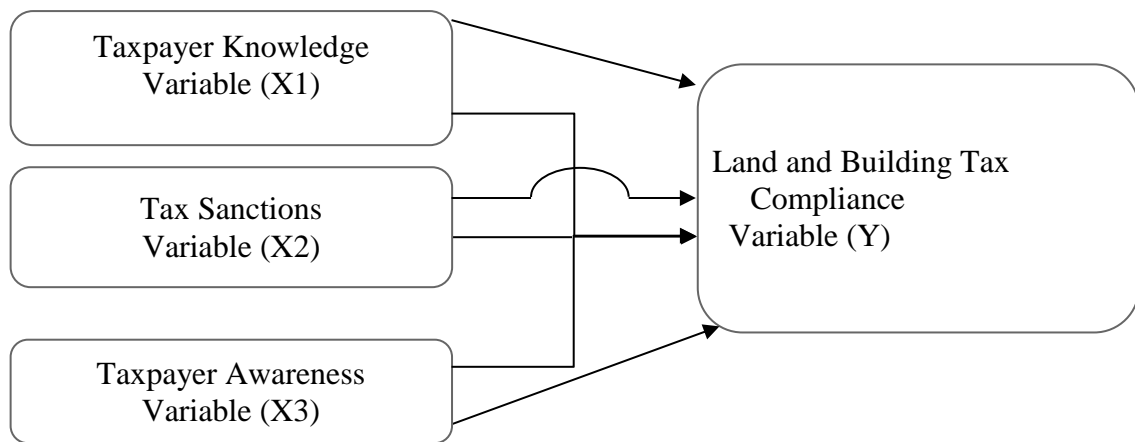


Figure 1. Framework of Thought

## METHODOLOGY

This study uses quantitative research using descriptive statistics. In accordance with Djali (2020), quantitative research is based on statistical hypothesis testing through measurement of data collected using research variables as empirical data such as using numbers, values and requires further data analysis with statistical procedures. This study uses multiple linear regression analysis.

The unit of analysis used in this research is taxpayers who own residences in the Sunter Agung Urban Village area. In 2024, the local tax identification number amounted to 24,060. The operationalization of this research variable uses independent variables, namely taxpayer knowledge, tax sanctions, and taxpayer awareness, The dependent variable in this study is building tax compliance. In the research variables there are research indicators. The taxpayer knowledge variable has research indicators, namely knowledge of applicable tax regulations, knowledge of tax registration, knowledge of tax

payment procedures and knowledge of applicable tax rates. The tax sanction variable has research indicators, namely interest sanctions, penalty sanctions, tax increase sanctions, penalty / confinement sanctions. The taxpayer awareness variable has research indicators, namely commitment, capitulation, resistance, disengagement, playing by the rules. The variable of PBB compliance has research indicators, namely the quality of tax services provided to taxpayers, the high and low tax rates set, taxpayer awareness, taxpayer understanding, taxpayer behavior.

The population in this study amounted to 53,346 respondents who had Sunter Agung Urban Village Family Cards. According to Sudaryono (2023), judgment sampling is divided into expert sampling and purposive sampling. In this study using purposive sampling, namely sample withdrawal based on research characteristics. The first characteristic is taxpayers who have a residence based on the regional basic object number (NOPD) in Sunter Agung Village totaling 24,060. The second characteristic is using the Slovin formula, with a confidence level of 95% and a standard error of 10%, the sample determination amounted to 100 respondents. The fourth characteristic is the distribution of 100 respondents to the number of Rukun Warga (RW) of Kelurahan Sunter Agung totaling 20, so that each RW is represented by 5 respondents.

The type of data in this study uses primary data. The data source is obtained directly from the first source, namely taxpayers who own a residence in Sunter Agung Village. The data collection method uses a questionnaire technique. Distribution of questionnaires to respondents through google forms distributed to 5 respondents from each RW and RT administrators in Sunter Agung Village. The distribution of questionnaires can be done via whatsapp which connects directly to the google form questionnaire link. Each questionnaire filling is required to have a cell phone and email registered through gmail. Each questionnaire is required to fill in the respondent's identity such as name, gender, education, occupation, age and RW address in order to avoid misunderstanding the respondent. The research design uses inferential statistics that analyze sample data and are generalized to the population from which the sample originated.

Data processing and analysis using the SPSS version 16 computer program. Data processing by collecting descriptive statistics such as average value, minimum, maximum and standard deviation. Data analysis by testing the assumption requirements of multiple linear regression, namely normality test, multicollinearity test and heteroscedasticity test. Multiple linear regression analysis is used to test the effect of independent variables on the dependent variable. Research hypothesis testing uses partial hypothesis testing (t test), model feasibility test (F test) and the coefficient of determination.

The regression equation for the study is:

$$Y = a + b_1 X_1 + b_2 X_2 + \dots + b_n X_n$$

Where :

Y = Dependent variable (PBB compliance)

- a = Constant variable (Building Tax compliance constant value)
- b = Linear regression direction coefficient
- X = Independent variable
- n = Number of samples (3 variables)
- b1 = Coefficient value of taxpayer knowledge
- X1 = Taxpayer knowledge
- b2 = The coefficient value of tax sanctions
- X2 = Tax sanctions
- X3 = Taxpayer awareness
- b3 = Coefficient value of taxpayer awareness

**RESULTS**

Descriptive statistics of research respondents consisting of taxpayer knowledge variables (PWP), tax sanctions (SP), taxpayer awareness (KWP) and PBB compliance (KPBB) are described in table 1.

Table 1. Descriptive Statistics

No	Statistics Description	PWP	SP	KWP	KPBB
1	Minimum	30	22	34	35
2	Maximum	48	36	45	57
3	Average	37,4	29,09	38,97	43,71
4	Standard Deviation	4,12188	2,7747	1,93038	3,69902
5	Total	3740	2909	3897	4371

The normality test on the questionnaire with 100 respondents, the number of questions in the questionnaire as many as 54 items, the normality histogram has a mean of -1.07 which is close to the mean value of 0, meaning that the data grouping is centered in the middle with a lean to the left. So that the data is normally distributed. The standard deviation is 0.985 which is close to the deviation value of 0, meaning that the curve or curved line is getting closer to the standard deviation value with the mean centered in the middle and high with a right lean. Data that looks symmetrical curved lines in the middle and high and the mean is close to the value of 0 and the standard deviation is close to the value of 0 so it is concluded that the data is normally distributed.

The multicollinearity test in this study uses collinearity statistics by showing the variance inflation factor (VIF) limit with the provisions that if the VIF value > 5 then multicollinearity occurs. Meanwhile, a lower tolerance value indicates more multicollinearity. The independent variable of taxpayer knowledge is VIF 1.046, tolerance value 0.956. The independent variable of tax sanctions is VIF 1.074, tolerance value 0.931, taxpayer awareness is VIF 1.120, tolerance value 0.893. All independent variables have a tolerance value greater than 0.10 and a VIF statistical value smaller than 5. With a VIF statistical value smaller than 5 according to Narimawati, et al (2020), there is no multicollinearity.

Heteroscedasticity test using the Glejser test with a significant correlation of 2 atah, with a correlation value > 0.05, there is no heteroscedasticity. Tax Knowledge Variable, 0.617, Tax Sanctions 0.123, Taxpayer Awareness 0.775. All independent variables use the Glejser test with a correlation value above 0.05 so there is no heteroscedacity.

Table 2. Hypothesis Testing

	Variable	Correlation Coefficient	Sig	T/F/R2 Calculate	T Table (Df 98, α 5%)	Description
Test T	Taxpayer Knowledge	0.627	0.000	8,343	1,66055	H1 Accepted with significant effect
	Tax Sanctions	0.200	0.10	2,629	1,66055	H2 Accepted with insignificant effect
	Taxpayer Awareness	0.106	0.178	1,358	1,66055	H3 Rejected with no effect
Test F	Simultaneously Taxpayer Knowledge, Tax Sanctions, Taxpayer Awareness		0,000	29,768	2,31	H4 accepted
Test R <sup>2</sup>	PBB Compliance			0,482		Other factors 51.8%

With the T test table, the results of the Tax Knowledge variable have a positive effect on PBB Compliance, with a t value of 8.343 > t table 1.66055, a significant value of 0.000 < 0.05 with an influence value of 0.627 the first hypothesis is accepted. The tax sanction variable has a positive and insignificant effect on PBB compliance, with a t value of 2.629 > t table 1.66055, a significant value of 0.10 < 0.05 with an effect of 0.200 the second hypothesis is accepted.

The Taxpayer Awareness variable has no positive effect on PBB Compliance, with a t value of 1.358 < t table 1.66055, a significant value of 0.000 < 0.05 with an influence value of 0.106 the third hypothesis is rejected. Based on the F test table obtained a value of 29.768 > F table value of 2.31, with a significant 0.000. The results say that there is a simultaneous influence of the three independent variables, namely Tax Knowledge, Tax Sanctions and Taxpayer Awareness on the dependent variable of PBB Compliance in Sunter Agung Village.

Based on the coefficient of determination, the results of the analysis of the variables of Taxpayer Knowledge, Tax Sanctions, and Taxpayer Awareness simultaneously affect PBB Compliance with a value of 0.482. This means that 48.2% of PBB compliance can be explained by the variables of Tax Knowledge, Tax Sanctions and Taxpayer Awareness. Another variable of 51.8% can be explained by variables that have not been tested.

Based on the t test table, the constant value is 7.021, meaning that if the variables of Tax Knowledge, Service Quality, and Tax Sanctions are equal to zero (0), the amount of PBB Compliance in Sunter Agung Village is 7.021. The Taxpayer Knowledge variable obtained a regression coefficient value of 0.563, which means that the Taxpayer Knowledge Variable has an influence, meaning that PBB Compliance also has an influence of 0.563. The Tax Sanctions variable obtained a regression coefficient value of 0.267, which means that the Tax Sanctions variable has an influence, so PBB Compliance will experience an influence of 0.267. The Taxpayer Awareness variable obtained a regression coefficient value of 0.202, meaning that the Taxpayer Awareness variable has an effect, so PBB Compliance will also experience an effect of 0.202. The results of multiple linear regression equations can be described, namely:

$$Y = 7,021 + 0.563 \text{ PWP} + 0.267 \text{ SP} + 0.202 \text{ KWP} + e$$

## DISCUSSION

The results of the taxpayer knowledge hypothesis have a significant positive effect on PBB compliance. Similarities with the results of research by Yuniar and Saputra (2022) that tax knowledge has a significant effect on PBB compliance. In this study with the results of this study, it generally results in the same result that tax knowledge has a significant positive effect on PBB compliance. The difference in the research of Ramadhanti, et al (2020) is that tax knowledge has no effect on taxpayer compliance in paying PBB. The difference is that knowledge of the PBB does not necessarily mean that taxpayers carry out their obligations to pay the PBB. The second difference is in Wulandari's research (2023), that taxation knowledge has no effect on PBB P-2 compliance. The difference with this study is that Wulandari's research has a t count smaller than the t table, namely,  $1.373 < 1.6611$ , so that taxation knowledge has no effect on PBB P-2 compliance.

Based on the research results, the significance value of Tax Sanctions (SP) from the t test is 0.1 where the significance value of tax sanctions is greater than 0.05 ( $0.1 > 0.05$ ). The results of this significance indicate that tax sanctions have a positive but insignificant effect on PBB compliance. Thus hypothesis H2 is accepted but not significant. Similarities with research by Poeh (2022) that tax sanctions have an insignificant effect on compliance to pay PBB. The cause of research whose results are the same as Poeh's research is the regulation of tax sanctions contained in tax regulations but not up to the stage of its application. The difference in research by Wulandari (2023), Wulandari and Wahyudi (2022) is that in general tax sanctions have no effect on PBB compliance. According to Wulandari and Wahyudi's research, taxpayers are not afraid of tax sanctions and the need for tax regulations in appealing to taxpayers to pay PBB. The third

difference is in the research of Ramadhanti, et al (2020) that tax sanctions have a significant effect on PBB taxpayer compliance. The difference between this study and Ramadhanti, et al is the level of significance. Ramadhanti's research, et al has a significance level of  $0.000 < 0.05$ . in Ramadhanti's research, et al using sampling techniques based on regions (cluster random sampling) in Surakarta city which randomly divided 100 respondents into 5 sub-districts.

Based on the results of the study, the calculated t value of 1.358 is smaller than the t table 1.66055, so taxpayer awareness has no effect on PBB compliance. The significance value of taxpayer awareness from the t test is 0.178 where the significance value of taxpayer awareness is greater than 0.05 ( $0.178 > 0.05$ ). The results of this significance indicate that taxpayer awareness has no effect on PBB compliance. Thus hypothesis H3 is rejected. The research equation in Wulandari and Wahyudi's (2020) research, that taxpayer awareness has no effect on compliance with paying the PBB. In the t test, the t count is smaller than the t table, namely Wulandari and Wahyudi's research, t count ( $0.096 < t$  table ( $1.65909$ )). In this study, t count ( $1.358 < t$  table ( $1.66055$ )) so that taxpayer awareness has no effect on PBB compliance. The difference between this research and Wulandari's research (2023), taxpayer awareness has a positive and significant effect on taxpayer compliance in paying PBB P-2. In this study with Wulandari's research there are differences. The difference is that Wulandari's research t count is greater than t table ( $6.355 > 1.6611$ ) so that taxpayer awareness has a positive effect on taxpayer compliance in paying PBB P-2.

F count  $>$  F table is  $29.76 > 2.31$ . With F count greater than F table, there is an influence of taxpayer knowledge, tax sanctions and taxpayer awareness together on PBB compliance. In testing the significance of  $0.000 < 0.005$ , taxpayer knowledge, tax sanctions and taxpayer awareness together have a significant effect on PBB compliance. Thus H4 is accepted. R2 test results there is an R2 value of 0.482 means that all independent variables, namely taxpayer knowledge, tax penalties and taxpayer awareness can only explain the dependent variable, namely PBB compliance by 48.2%, the remaining 51.8% is explained by other variables not used in this study. By referring to attribution theory according to Robbins and Coulter (2021) that a person's behavior is different in different situations. The causes of taxpayers complying with PBB compliance may also differ in different situations such as the economic ability of taxpayers, the psychological state of taxpayers, and taxpayer justice. according to Ismail (2023), in achieving a welfare state, the role of state management is needed. So that prosperous taxpayers are supported through the role of government. The obligations of taxpayers who have been in arrears of PBB for several years are not due to aspects of negligence alone, it could be seen from the legal aspects of land ownership and obstacles in the process of changing the name of the PBB. Therefore, the role of the state administration is very important in the welfare of the country.

## CONCLUSIONS AND RECOMMENDATIONS

Taxpayer knowledge faced by taxpayers has a positive and significant effect on PBB compliance. With the high knowledge of taxpayers, it has a good

impact on taxpayer compliance in carrying out PBB obligations. Tax Sanctions have a positive and insignificant effect on PBB compliance. With increasing tax sanctions can affect PBB compliance. The need for a tax sanction mechanism for taxpayers to be aligned and significantly affect PBB compliance. By providing tax sanction education to taxpayers on an ongoing basis or conducting audits to taxpayers so as to reduce or even no losses or receivables to the state. Taxpayer awareness does not have a positive effect on PBB compliance. With taxpayers aware, it creates a desire to pay their UN obligations. With high taxpayer awareness does not have the desire to pay PBB. Taxpayer desires can be traced with attribution theory. By considering the state of the taxpayer against the tax authorities, hoping that the tax authorities will carry out PBB transparency so that the information can be known by taxpayers. Therefore, the need for PBB flow information to taxpayers for transparency and fairness for taxpayers and tax authorities so that it can affect PBB compliance.

### **FURTHER STUDY**

Taxpayer Knowledge, Tax Sanctions, Taxpayer Awareness and Taxpayer Knowledge provide 48.2% influence on taxpayer compliance to pay PBB. With an effect of 48.2% of all independent variables on UN compliance, there is a high expectation of taxpayers to comply with UN obligations. The remaining 51.8% influence is another factor that is not contained in this research variable. Further research is recommended to add research variables, and or samples with observations with a wider scope such as one sub-district and if necessary carried out in the research fiskus it self.

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