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THE INFLUENCE OF TAXPAYER AWARENESS ON TAXPAYER COMPLIANCE IN PAYING LAND AND BUILDING TAX AT THE KPP PRATAMA BATAM

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ABSTRACT

Land and Building Tax (PBB) is a local tax that functions as one of the vital sources of local revenue to fund the implementation of local government in order to strengthen broad, real and responsible regional autonomy. Therefore, it requires awareness from taxpayers in paying Land and Building Tax (PBB) regarding their compliance. This study was conducted at KPP Pratama Batam City. This study aims to determine the effect of taxpayers' awareness on their compliance in paying Land and Building Tax (PBB) in Batam City. The sample of this study consists of 99 respondents who are taxpayers in Batam City. The sampling method in this study applies simple random sampling. The type of data used in this study is quantitative data in the form of values or scores from the answers given by respondents to the questions in the questionnaire. The data used comes from primary sources and secondary sources. Primary data was obtained through direct observation, interviews, questionnaires, and documentation, while secondary data was collected by researchers in the form of tax payment reports from the objects studied. The data analysis method involves validity and reliability tests, classical assumption testing, and hypothesis testing. Based on the results of the study, it can be concluded that taxpayer awareness in Batam City has been running well.

Keywords: Taxpayer Awareness, Taxpayer Compliance; Land and Building Taxes

INTRODUCTION

Taxes are the largest source of state revenue when compared to revenue from other sectors used to fund state expenditure. In Indonesia, taxes are divided into national and local taxes. Central taxes are taxes whose collection and management are carried out by the central government. Meanwhile, local taxes are taxes that are regulated by the relevant Regent or Mayor and then handed over to the sub-district government as the regional leader, involving all devices under it, namely village or kelurahan officials and other agencies as support and implementation of tax collection (Agustina et al. 2024). One type of local tax is Land and Building Tax which is a tax on land and buildings, whether owned, benefited, or controlled. In Batam City, the implementation of Land and Building Tax (P2 sector) collection is still less than optimal, the inhibiting factor in tax repayment is the low participation of the community as taxpayers towards their obligations to pay taxes, which causes the tax payment process to not run effectively.

There is a large part of the community as taxpayers who do not fulfill their obligations in paying Land and Building Tax, not because of the real efforts of the community, but because of the condition of the community that lacks participation in paying taxes or even does not know the function of paying taxes itself. Problems encountered in Batam City that cause the community's lack of participation are: There are still people as taxpayers who do not pay because of the lack of awareness of the taxpayer community to pay taxes, the community still thinks that officials often misuse taxes, the community sees no perceived benefits because there are still many roads that enter, indifferent about tax payments, the reason for not knowing the procedures regarding tax payments and also there are financial problems, and the sanctions given are still light so that people tend to underestimate or trivial. The number of samples used in this study were 99 respondents with the determination of the sample using the Simple random sampling method. The type of research used is associative. The data collection technique used is a questionnaire. The analysis method used is multiple linear regression analysis with the SPSS version 23 program.

The results of the analysis indicate that taxpayer awareness does not significantly affect the compliance of land and building taxpayers (PBB P2) in Batam City, while tax sanctions contribute positively and significantly to the compliance of land and building taxpayers (PBB P2) in Batam City. The calculation of Land and Building Tax consists of several elements that can be used to determine the amount of tax payable, namely the tax rate applied in accordance with Law No. 28 of 2009 (Karlina and Ethika 2021).

Tarif = <0,3%
NJKP = -(100%)
NJOPTKP = >Rp.10.000.000.000,-

In accordance with the basic rate of the Regional Regulation. Tax revenue is considered crucial for the survival of a country. This is proven by the majority of development funds that come from tax revenues. One type of tax revenue that is important to note is Land and Building Tax, where most of the tax revenue will go to the relevant regional treasury. This allows the local government to use it immediately without the need to ask the central government first. Low tax revenue due to lack of taxpayer compliance is a problem faced by many countries around the world. The issue of compliance in tax payment is a significant tax revenue because it will affect the amount of tax revenue that will be obtained by the country (Cahyaning, Abdillah, and Littu 2024). Taxpayer compliance in tax payments can be identified and improved to increase tax revenue by analyzing the factors that influence it, including taxpayer awareness. Taxpayer awareness serves as an indicator for taxpayer compliance in paying taxes. Without awareness of the obligation to pay taxes, taxpayers will have difficulty understanding the importance of taxes, the real purpose of taxes, and the impact if they do not fulfill their tax obligations. Taxpayers will face obstacles in carrying out their responsibilities in paying taxes if they do not have awareness about this (S. S. Supriatiningsih 2023).

This awareness factor is a consideration that awareness is very important for taxpayer compliance in paying taxes. In general, educated individuals tend to realize and comply with their rights and obligations without the need to be forced or threatened with various sanctions and penalties. Taxpayers who have the

awareness to pay taxes, will consciously comply to do so. They already understand how the tax revenue process will take place. Finally, the benefits of the tax payment can be felt by them (Jelanti, Sari, and Winingrum 2024).
For example, roads are always repaired if they are damaged and in good condition, which are daily financed from taxes that should be known by all people. Especially for taxpayers, their awareness to pay taxes is considered very important in achieving compliance in paying PBB.
Structurally, the impact of taxpayer income and awareness on compliance in PBB payments can be explained as follows:

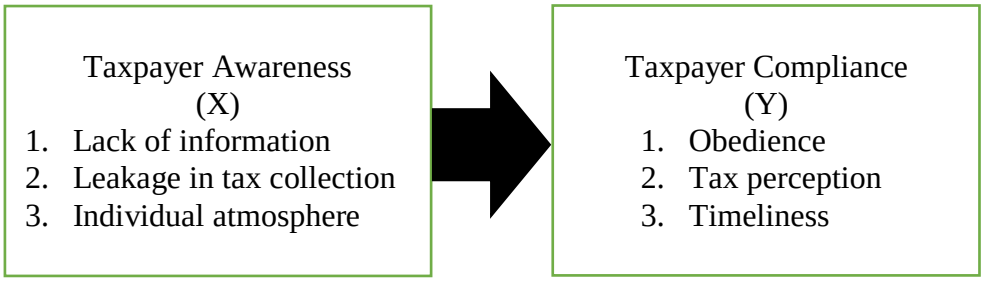

Figure 1.1 Conceptual Framework

Description:
Free Variable : Taxpayer Awareness
Dependent Variable : Taxpayer Compliance

LITERATURE REVIEW

Taxpayer Awareness

Taxpayer awareness is the level of understanding, concern, and willingness of individuals or business entities to fulfill their tax obligations voluntarily and obediently in accordance with applicable regulations. It includes an understanding of the importance of paying taxes to support the development of the country and the common good (Hapsari and Ramayanti 2022).
Taxpayer awareness can be defined as the understanding and compliance of individuals or legal entities with the obligation to pay taxes in accordance with applicable laws and regulations. This awareness reflects the level of public understanding of the importance of taxes for state development and community welfare (Elsani and Tanno 2023).
Taxpayer awareness is the level of understanding, willingness, and voluntary attitude of taxpayers (individuals and business entities) in fulfilling their tax obligations in accordance with applicable regulations. This awareness involves a willingness to actively participate in the tax payment process, starting from registering themselves as taxpayers, calculating the amount of tax to be paid, reporting the tax owed, to paying the tax correctly and on time (Lumban Gaol and Sarumaha 2022).
The characteristics of high taxpayer awareness include: (Jaeng and Yadnyana 2024):

a. Knowledge of Taxes
   Taxpayers have sufficient knowledge about tax regulations, the types of taxes that apply, and their obligations and rights as taxpayers.
b. Willingness to Comply with Regulations

Taxpayers show a willingness to comply with tax rules and regulations set by the government.

c. Discipline in Reporting and Payment
   Taxpayers routinely report and pay taxes in accordance with the specified deadline.
d. Awareness of Tax Benefits
   Taxpayers understand that taxes paid are used to finance state development and provide benefits to the general public, such as infrastructure development, health services, and education.

Factors that influence taxpayer awareness include the level of education, understanding of the law, a clear and easy-to-understand tax system, and government efforts in conducting tax socialization and education. Efforts to increase taxpayer awareness involve educational campaigns, compliance incentives, and strengthening sanctions for those who are negligent in fulfilling their obligations (Madjodjo and Baharuddin 2022).

Taxpayer Compliance

Taxpayer compliance is a condition in which taxpayers fulfill all tax obligations and exercise their rights in accordance with applicable tax regulations. This compliance includes timely and complete tax payments and reporting. Taxpayer compliance is compliance driven by taxpayer awareness to fulfill their tax obligations according to applicable regulations. This means that taxpayers voluntarily carry out their obligations without coercion or sanctions from the tax authorities (Imania and Sapari 2021).

Defining tax compliance as the efforts of taxpayers to report their income correctly and pay the appropriate amount of tax. This definition emphasizes more on the accuracy of reporting and paying taxes. Tax compliance is defined as the act of complying with tax rules, which includes filing tax forms, filling out forms correctly, and paying taxes in accordance with the amount determined by tax law (Ginanjar Aji Satya Graha, Selfi Budi Helpiastuti, and Joko Rizkie Widokarti 2024).

Taxpayer compliance includes the intrinsic motivation of individuals or entities to pay taxes due to a sense of social responsibility or trust in tax authorities. Taxpayer compliance is the level of obedience of a taxpayer (both individuals and entities) in fulfilling their obligations in accordance with applicable tax regulations. This compliance covers all aspects from reporting income, paying taxes correctly and on time, to submitting financial reports and other supporting documents required by the tax authority (Zuli Alfina 2021).

In general, taxpayer compliance can be divided into two main types (Ramadhanty and Zulaikha 2020):

a. Formal Compliance
   Refers to the obedience of taxpayers in carrying out tax administrative procedures, such as reporting annual tax returns and paying taxes at the specified time. Taxpayers are considered formally compliant if they fulfill all these administrative requirements.
b. Material Compliance
   Concerning the extent to which tax reports and payments are in accordance with applicable regulations. This means that the amount of tax reported and

paid must be in accordance with the relevant legal provisions and reflect the actual tax liability.

Taxpayer compliance is influenced by various factors, including the level of understanding of tax rules, awareness and internal motivation to comply with regulations, systems and supervision from tax authorities, and incentives or sanctions provided. Efforts to improve taxpayer compliance often involve public education, improving tax administration services, and implementing technology to simplify the tax reporting and payment process (Azhari 2023).

Land and Building Tax

Land and Building Tax (PBB) is a tax imposed on land and/or buildings based on the applicable law in a country, such as Indonesia. PBB is included in the type of property tax, which means that the amount is determined based on the tax object, namely land and buildings, without considering the condition of the tax subject (owner) (Zaikin, Pagalung, and Rasyid 2022).

PBB is a state tax imposed on land and/or buildings based on the law that regulates the tax. PBB plays an important role in increasing state revenue, especially for national and regional development. Land and Building Tax is defined as a tax levied on the utilization of land and buildings. This tax collection aims to contribute to the state and is used for infrastructure development and public services (Amanda, Sudiartana, and Dewi 2023).

He stated that PBB is a tax imposed on subjects who own, control, or utilize land and/or buildings. This tax has a role as one of the sources of regional income that is used for the purposes of regional development and development (Ratna Wulandari 2023).

Land and Building Tax is defined as a tax levied based on the sales value of the tax object, namely land and buildings. This reflects that PBB is objective in nature, as what is taxed is the object, not the subject.

In general, PBB is a tax imposed on individuals or entities that utilize land and/or buildings, and is part of an important source of revenue for the state and regions to finance development and community services (Madurano Sabrina Zainita Putri and Umaimah 2023).

This tax is imposed on the ownership, control, and/or utilization of land and/or buildings by individuals or entities that obtain economic benefits from the land and buildings. Revenue generated from PBB is used for development and financing local government needs (Lestari Dwi 2023).

Characteristics of PBB (Ni Komang Ayu Juliantari, I Made Sudiartana 2021):

a. Tax Object
   Land and buildings that economically benefit the owner or user.
b. Tax Subject
   Individuals or legal entities that own, control, or utilize land and/or buildings.
c. Property Tax
   The amount of tax is calculated based on land area, building area, tax object selling value (NJOP), and other factors determined by the government.

Main Components of PBB:

a. Tax Object Sale Value (NJOP)
   The average price obtained from buying and selling transactions or the value set by the government as the basis for determining taxes.

b. Percentage of Tax Rate
   Generally, the rate charged is relatively low compared to other taxes.
c. Amount of PBB

Calculated by the formula:

PBB Payable=(NJOP-NJOP Not Taxable)×Tax Rate

Benefits of PBB (Isnaini and Karim 2021):

a. Local Revenue:
   Being one of the sources of regional income to finance the development of infrastructure and public facilities.
b. Resource Management:
   Encourages optimal use of land and buildings.
   PBB is usually payable on an annual basis, and payment terms and rates may vary depending on local government policies in each region.

METHOD

Independent variables are factors or conditions that are regulated, manipulated, or selected by researchers in a study to assess their effect on other variables called dependent variables (Hidayat and Maulana 2022). The independent variable in this study is taxpayer awareness which is defined as a condition in which taxpayers know, recognize, appreciate, and comply with existing tax regulations and have a commitment and desire to carry out their tax obligations. The variable that is the focus of this study is tax compliance which is defined as the obedient attitude of taxpayers in paying dues or taxes to the government paid by taxpayers on fixed assets in the form of land and buildings. This study was conducted at KPP Pratama Batam City. This study was conducted from September to October 2024. The research model is a representation of the phenomena under study. The data to be analyzed in this study are as follows:

Investigating the function of Taxpayer Awareness in Batam City. Analyzing the influence of taxpayer awareness on taxpayer compliance in Batam City. In writing this thesis, the author applies library research and field research methods. This field study includes data collection from the object of research consisting of quantitative and qualitative data. This study was conducted by conducting observation, interview, questionnaire, and documentation (Chaerani, Marundha, and Khasanah 2024).

Population is the entire collection of individuals, objects, or data that have certain characteristics and are the subject of a study. For example, if you want to research consumer preferences in a city, then the population is all consumers in that city. The population in this study includes all PBB taxpayers in Batam City. The total population in this study amounted to 7,562 taxpayers.

A sample is a part of the population chosen to represent the whole population in a study. The use of samples allows research to be carried out more efficiently because it reduces time and costs compared to having to examine the entire population. The sample must be selected in a representative manner so that the results of the study can be generalized to the population (Nazwah 2023). The calculation of the sample size was carried out by applying the Slovin formula with the assumption that the population was normally distributed, so that a sample size of 99 people was obtained.

The data analysis method in this study utilized simple linear regression analysis. Simple linear regression analysis is used to identify the influence or linear relationship between one independent variable and one dependent variable. The Validity Test explains the extent to which a measurement instrument can measure what it wants to measure. If the validity of a measuring instrument increases, then its precision or accuracy will also increase. In this study, the test was carried out using SPSS for Windows Version 22 (statistical program for social sciences) (Abdul Kadir 2018).

Reliability test shows how far a measurement result relates to similar aspects on the same instrument. The reliability of the questionnaire shows an understanding that an instrument is trustworthy enough to be used as a measuring instrument that shows the accuracy and stability of a good measuring instrument. In this case, the questionnaire must contain clear questions so that the results truly reflect reality. Reliability testing in this study was carried out using SPSS 22 software with the one shot or single measurement method, with the condition that a variable is considered reliable if it produces a Cronbach Alpha value> 0.60 (S. Supriatiningsih and Jamil 2021).

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Another important assumption in a regression model is the assumption of linearity. This assumption states that the relationship between a dependent variable and an independent variable should be linear. Linear here can be interpreted to mean that the relationship is either positive or negative. The linearity assumption can be tested using a scatter plot graph that shows the relationship between one dependent variable and one independent variable. If there are signs of a positive or negative relationship, then the assumption has been met. However, if the direction is not clear, the assumption cannot be met. The assumptions for SPSS results are as follows: If the sig. Deviation from linearity > 0.05, so there is a linear relationship between the independent variable and the dependent variable. If the significance value. Deviation from linearity < 0.05, so there is no linear relationship between the independent variable and the dependent variable. T test. To evaluate the significance of a correlation coefficient, we can use the t test with the following formula (Kukuh Bhagaskara, Rachmat Pramukty, and Tri Yulaeli 2023):

$$t_{count} = \frac{r\sqrt{n-2}}{\sqrt{1-r^2}}$$

Description:

t : The value of the t test
r : Correlation coefficient
n : Number of samples

Coefficient of Determination (R2). To see how much influence variable X (Effect of Taxpayer Awareness) has on variable Y (Taxpayer Compliance), the coefficient of determination (Kd) is used which is the square of the correlation coefficient which is usually expressed in (%) with:

$$Kd = r^2 \times 100\%$$

Where:
Kd = Coefficient of Determination
r2 = Correlation Coefficient
The coefficient of determination is between 0 and 1 (0 < KD < 1). Then the coefficient of determination criterion:
If the KD value is almost = 0, it means that there is no impact between variables X (taxpayer awareness) and Y (taxpayer compliance).
If the KD value almost reaches 1, it indicates a significant influence between variables X (taxpayer awareness) and Y (taxpayer compliance). To prove the effect of Taxpayer Awareness on Taxpayer Compliance, testing is carried out using the following statistical hypothesis:
Ho = 0 The level of taxpayer awareness does not affect taxpayer compliance Ha ≠ 0 The level of taxpayer awareness affects taxpayer compliance. To test whether the correlation variables have significance, it is first necessary to find the t value with α = 5%, and the degree of freedom (= n - 2). If t count is smaller than t table, it can be concluded that there is no effect of Taxpayer Awareness on Taxpayer Compliance. If Ho is accepted, then Ha must be rejected.
t count < t table: there is an effect of Taxpayer Awareness on Taxpayer Compliance. If Ho is not accepted then Ha is accepted.

RESULTS AND DISCUSSIONS

Table 1.1 Results of Calculation of Validity Presentation of Variable X Taxpayer Awareness

Question	Correlation	Value Limit	Decision
S1	0,467	0,166	Valid
S2	0,743	0,166	Valid
S3	0,365	0,166	Valid
S4	0,865	0,166	Valid
S5	0,753	0,166	Valid
S6	0,632	0,166	Valid

Source: Data processed, 2024

Judging from table 1.1 above, the results of testing the validity of the questionnaire items show that the 6 question items correlate 0.166 as the limit value of a research questionnaire item is said to be usable (acceptable). So it can be said that the taxpayer awareness variable questionnaire items are valid and can be used to measure the variables studied While the validity for variable Y (Taxpayer Compliance) is as follows:

Table 1.2 Results of Calculation of Presentation of Validity of Variable Y Taxpayer Compliance

Question	Correlation	Value Limit	Decision
P1	0,794	0,166	Valid
P2	0,787	0,166	Valid

P3	0,925	0,166	Valid
P4	0,873	0,166	Valid

Source: Data processed, 2024

Judging from table 1.2 above, the results of testing the validity of the questionnaire items show that the 4 question items correlate 0.166 as the limit value of a research questionnaire item is said to be usable (acceptable). So it can be said that the taxpayer compliance variable questionnaire items are valid and can be used to measure the variables studied.

Table 1.3 Reliability Test of Variable X
Taxpayer Awareness

Measured Variables	Cronbach's Alpha	Standarized Alpha	Description
Variable X (Taxpayer Awareness)	0,764	0,166	Reliable

Source: Data processed, 2024

Based on the results of the calculation using SPSS for Windows version 22 above, in the Cronbach's Alpha column there is a value of 0.764 and this figure is greater than 0.166, meaning that the 6 questions contained in variable X, namely taxpayer awareness, have a reliability level of 0.764, so it can be concluded that the questions on variable X are reliable / consistent because the correlation coefficient is greater than the critical value of 0.166.

Table 1.4 Reliability Test of Variable Y
Taxpayer Compliance

Measured Variables	Cronbach's Alpha	Standarized Alpha	Description
Variable Y (Taxpayer Compliance)	0,853	0,166	Reliable

Source: Data processed, 2024

From table 1.4 above, it can be seen that the Cronbach's Alpha value is 0.853 and this figure is greater than 0.166, meaning that the 4 questions contained in variable Y, namely taxpayer compliance, have a reliability level of 0.853, so it can be concluded that the questions on variable Y are reliable / consistent because the correlation coefficient is greater than the critical value, namely 0.166.

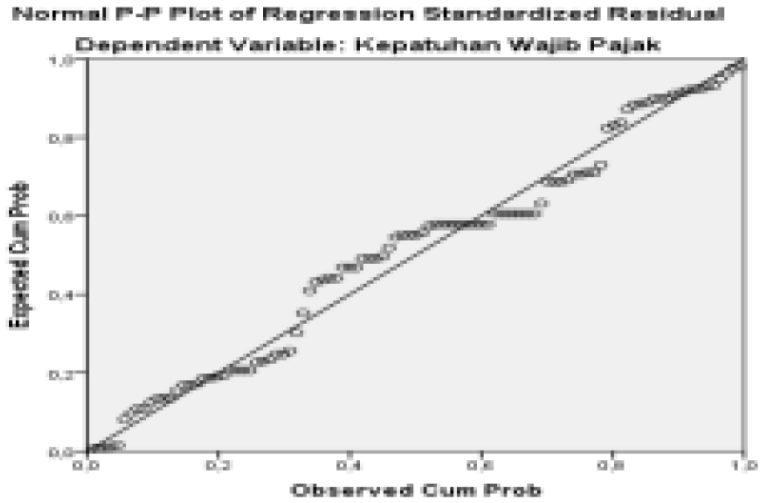
Table 1.5 Normality Test
One Sample Kolmogorov Smirnov Test

		Unstandardized Residual
N		99
Normal Parameters[a,b]	Mean	,000
	Std. Deviation	2,782
		0,89
Most Extreme Difference	Absolute	,082
	Positive	-,089
Test Statistic	Negative	,089
Asymp. Sig. (2 tailed)		,059[c]
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Source: Data processed, 2024

rom the results of data processing SPSS for Windows version 22 seen from the table above for the sig value. (2-tailed) of 0.059c, this shows that the regression data is normally distributed and comes from a population that has the same variance because the SIG value is greater than 0.05

Table 1.6 Normality Test



Source: Data processed, 2024

From the results of the SPSS for Windows version 22 data for the normal P P Plot of Regression S tandardized Residual when viewed from the histogram results the image spreads following around the line, which also shows that the data is normally distributed. Hypothesis Test. The research hypothesis proposed is an alternative hypothesis (H a), and the hypothesis to be tested is as follows:

H0 = 0, Taxpayer Awareness has no effect on Mandatory Compliance

Ha = 0, Taxpayer Awareness affects Taxpayer Compliance

Taxpayer Understanding Regarding Land and Building Tax Payments in Batam. Based on the results of this study, the level of taxpayer awareness in Batam is quite good, normally distributed, and has met the indicators of taxpayer awareness. This can be seen based on the results of the respondents' questionnaire answers which show a standard deviation smaller than the average value, so that taxpayer awareness is evenly distributed. In this study, taxpayer awareness in Batam can be considered sufficient in complying with tax regulations, such as PBB taxpayer awareness regarding the purpose and importance of taxes.

Taxpayer Compliance in Land and Building Tax Payment in Batam. The findings of this study indicate that taxpayer compliance in Batam has been running well and is normally distributed, and has met the indicators of taxpayer compliance. This can be seen from the respondents' questionnaire answers which show that the standard deviation is lower than the average value, so that taxpayer compliance is evenly distributed. In accordance with the theory of compliance, which is a theory that explains the situation in which individuals comply with the government or regulations that have been set. Compliance in the field of taxation is an obligation to God, for the government and the community as taxpayers to carry out all their tax obligations. The Impact of Taxpayer Awareness on Taxpayer Compliance in Land and Building Tax Payment in Batam This study indicates that tax awareness has an independent effect on the payment of Land and Building Tax in Batam. Based on the Attribution theory, taxation is an external

factor that can influence individuals or taxpayers in fulfilling their tax obligations. The Taxation Party can be considered good if it is able to guide taxpayers in carrying out tax obligations efficiently and effectively. Considering the many conveniences obtained by taxpayers, there will be no more taxpayers who violate or do not comply with existing tax regulations. Meanwhile, if it is connected with the theory of planned behavior, modernization of the tax administration system will certainly improve services and make it easier for taxpayers to carry out their tax obligations. The facilities received by taxpayers can encourage taxpayer compliance and obedience. Of the 99 respondents, more than 60% have good education and jobs. This is one of the reasons that the level of awareness and obedience of the people in Batam in paying Land and Building Tax has been well realized because they understand and obey in fulfilling their tax obligations.

CONCLUSIONS

Based on the results of the research that has been conducted, the following conclusions can be drawn: Taxpayer awareness in Batam City has been running well, is normally distributed, and has met the indicators of taxpayer awareness. This can be seen from the results of the questionnaire answers which show that the standard deviation is smaller than the average value, so that taxpayer awareness is evenly distributed. Tax compliance in Batam City is running well and is normally distributed, and has met the indicators of tax compliance. The results of the respondents' questionnaire answers show that the standard deviation is lower than the average value, thus indicating that taxpayer compliance is evenly distributed. It can be concluded that the influence of awareness on taxpayer compliance in paying Land and Building Tax occurs partially on taxpayer compliance.

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