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The Effect Of Taxpayer Compliance On Building Earth TAX Revenue (Case Study Of Pemana Village, Sikka Regency, NTT Province)

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Abstract

The purpose of this study is a type of quantitative research with the aim of knowing the effect of taxpayer compliance on land and building tax receipts (Case Study of pemana Village, Sikka Regency) The type of data used in this study is quantitative data obtained from Questionnaires distributes and releads to the problem Researched Data collection was done by distributing questiooaires. The research instrument used in this study used the Likert scale scale method . The results of this study show data using statistical calculations through the Statistical Package for the Social Science (SPSS) version 24 application regarding the effect of taxpayer compliance on land and building tax revenues (Case Study of pemana Village, Sikka Regency) which has been discussed in the previous chapter, the authors draw an important conclusion, namely that taxpayer compliance has a positive and significant effect on land building tax receipts means that the higher taxpayer compliance to pay taxes, the greater the land and building tax revenue.

1. INTRODUCTION

Taxes are the most important main element in state revenues used to finance development and government expenditures, taxes are also state revenues used to direct people's lives towards prosperity and to make the nation's independence for the common good. So, the role of taxes is very important in the state, all people who are citizens should know that the importance of taxes and understand how to carry out their obligations as taxpayers, taxes as they are known are important aspects for the survival of the Indonesian state. According to Gusfahmi (2007), tax is a transfer of wealth from the private sector to the public sector based on laws that can be enforced without receiving a direct reward that can be shown, which is used to finance public expenditures and which is used as a means of encouraging, inhibiting or preventing achieve goals that are outside the financial sector, but in its realization tax collection is still difficult for the state to carry out. This is due to the low level of taxpayer compliance and public trust in the administration of tax management.

Compliance with paying Land and Building Tax has not been maximized, because there are still various problems in billing and payment where there are still taxpayers who do not comply in paying taxes. Because the people in Pemana Village do not understand about tax knowledge and what the tax function is for Pemana Village itself so that people do not obey in paying the building land tax and only some people understand what taxes are, and people who understand taxes are of course the community. will comply in paying taxes. And the author had an internship at the Bapenda office and saw firsthand how the people of Sikka Regency responded and the writer had distributed brochures about the importance of paying taxes, but some people just took the brochure and threw it away without reading the contents. So this is what makes the level of Land and Building Tax receipts in Pemana Village not meet the target.

Taxpayer compliance is an important issue, both for developed and developing countries, because if the taxpayer does not comply, it will lead to the desire to take action to avoid, evade, smuggle and neglect taxes which in the end will cause state tax revenues to decrease (Siti Kurnia). Rahayu, 2010). Land and building tax revenue depends on the compliance or awareness of the taxpayer. If the public is obedient and aware of paying land and building taxes, tax revenue will increase.

The reason I chose this variable is because taxpayer compliance, especially in the Pemana village, is very important to study. Due to the lack of compliance in paying land and building taxes so that tax revenues are also reduced. so that makes the author want to know what affects people in the area less obedient in paying land and building taxes. Because the success of building land tax revenue requires awareness and compliance in paying taxes.

This title was chosen because as I know there are still many Pemana villagers who are not aware of their obligation to pay taxes and even take an indifferent attitude towards the obligation to pay taxes, as I experienced when I made direct observations in the field that a lot of people are not aware will pay taxes. The achievement of PBB revenue based on statistical data shows that rural and urban land and building tax revenues in Pemana Village in the last 4 years have never reached the target. In 2017 there was a decrease, which was only realized by 22.54% and in 2018-2019 it increased. Moreover, the number of arrears made by taxpayers every year

Table 1.1
Provision And Realization Of Rural And Urban Land And Building Taxes In Pemana Village

Year	Stipulation	Realization	Percentage %
2016	5,180,989,732,000	1,638,245,158,000	31.62%
2017	11,190,674,000	2,521,888,961	22.54%
2018	5,106,596,909	3,642,613,372	71.33%
2019	4,727,798,728	3,978,577,316	84.22%

Source: Regional Revenue Agency Kab. Sikka

This study aims to increase public awareness in paying local taxes. The payment of local taxes is very important and not in vain because the proceeds of tax payments will be used for the benefit of the development and development of the region itself. So that tax revenues also increase if people are obedient and obedient in paying taxes. And also to BAPENDA, if it is to pass socialization to the community so that people understand what taxes are and people are obedient to taxes. The payment of the Land and Building Tax is for the benefit of the development of the Pemana Village.

Taxpayer compliance is also discussed in several previous studies. In Siti Salma's research (2018), the Maggala Subdistrict Research place, Makassar City, stated that the tax knowledge of PBB taxpayers is still quite low, then taxpayer compliance is quite obedient in carrying out their tax obligations, in Vanli Tuwo's research (2016), conducting research in Kelurahan Tara-Tara Tomohon City, stated that the attitude and awareness of taxpayers has a significant positive effect on taxpayer compliance simultaneously. This study shows that the attitude of taxpayers is less supportive of taxpayer compliance. Permana Artha (2016), conducting research in Sedahan Seririt District, stated that there was a lack of understanding and awareness of taxpayers on the importance of the role of taxes for regional development. R. Agoes Kamaroellah (2017), conducting a study at the Pamekasan Regency Regional Revenue Service, stated that the number of PBB taxpayers registered with the regional revenue office increases every year. Thus, it can be concluded that there are many taxpayers who have registered with the regional revenue office. However, there are also those who have not registered with the regional revenue office. Muhammad Ardy Utami (2018) conducted research in Bandung, Palembang City, stating that based on these data, taxpayers continue to grow from year to year and the realization of revenues also tends to increase except in 2015 due to a decline. It can be said that taxpayer compliance in various regions is also still quite low.

Based on the background of the problems above, the writer is interested in finding a title regarding "The Influence of Taxpayer Compliance on Land and Building Tax Revenue, case study of Pemana Village, Sikka Regency".

2. LITERATURE REVIEW

2.1 Tax

The tax definitions put forward by experts in the field of taxation to be used as comparison materials include the following:

a. Prof. Dr. H. Rochmat Soemitro SH, Taxes are people's contributions to the State Treasury based on the law (which can be enforced) by not receiving reciprocal services (contra-achievements) that can be directly shown and which are used to pay general expenses (Prof. Dr. Mardiasno, 2018) .
b. Deutsche Reichs Abgaben Ordnung (RAO-1919), defines tax as an incidental or periodic financial assistance (without counter-performance) collected by a general body (the state) to obtain income when a tasbestand (tax target) occurs because of the law. The law has created a tax debt. (Harjowiryono, 2019).
c. Prof. Dr. PJA. Adriani (Professor of Law at the University of Amsterdam), taxes are contributions to the state (which can be enforced) owed by those who are obliged to pay them according to regulations, with no return of achievement that can be directly appointed and whose purpose is to finance general expenses. related to the state's duty to organize government (Aini, 1993).
d. Adam Smith (1898:302) defines the notion of tax as the contribution of citizens to support the state. (Harjowiryono, 2019).

Tax is a mandatory contribution to the state that is owed by an individual or entity that is coercive in nature based on the law, with no direct compensation and is used for the needs of the state for the greatest prosperity of the people. (Sormin, Sarpingah, & Handayani, 2018).

In accordance with Article 1 point 1 of Law Number 28 of 2007, tax is a mandatory state contribution owed by an individual or entity that is coercive under the law, with no direct compensation and is used for the purposes of the state to the greatest extent possible. his people. (Purwono, 2010)

a. This understanding illustrates that the existence of taxes causes two situations to change. The reduced ability of individuals to control resources for the benefit of controlling goods and services.
b. The increasing capacity of state finances in the provision of public goods and services which are the needs of the community.

2.2 Tax type

In accordance with the principle of tax collection, various tax groupings are established in Indonesia in order to distinguish one tax from another. Types of taxes can be classified into 3 types (Mardiasmo, 2018). That is

a. Taxes can be divided into two types, namely:
   1) Direct taxes, namely taxes that must be borne by the taxpayer himself and cannot be delegated to others.
   2) Indirect taxes, namely taxes that can ultimately be charged or delegated to others.
b. According to its nature, taxes are divided into two types, namely:
   1) Subjective tax is a tax whose imposition pays attention to the personal taxpayer (subject), then determines the object of the tax, the state of the taxpayer greatly affects the amount of tax payable.
   2) Objective tax is a tax whose imposition pays attention to the object, such as objects, circumstances, and events that cause tax debt, and then determines the subject, regardless of the place of residence of the subject.

3. RESEARCH METHODS

3.1 Technical Data Analysis

The data analysis used in this research is quantitative data analysis. With a simple regression analysis method. Quantitative data analysis is a method to measure the magnitude of the influence of changes in one or several events quantitatively by using statistical analysis tools through several stages, which

include data management, data organization and finding results.

There are several data analysis techniques used in this study, namely:

a. Simple Linear Test

According to Sugiyono (2012) simple regression is based on a functional relationship or one independent variable with one dependent variable. Regression analysis in this case is used to see how much influence taxpayer compliance has on land and building tax revenues. According to (Sugiyono, 2012) the simple linear regression formula is as follows:

$$Y = a+bX$$

X = Taxpayer Compliance
Y = Land and Building Tax Revenue
a = Constant Value
b = Regression Coefficient

b. Statistic test

1) F Uji test
The F test is used to determine the effect of the independent variables simultaneously (simultaneously) on the related variables. Significant means that the relationship that occurs can apply to the population. The use of the significance level varies, depending on the wishes of the researcher, namely 0.01 (1%); 0.05 (5%) and 0.01 (10%). The results of the F test are seen in the ANOVA table in the sig column. For example, we use a significance rate of 5% (0.05), if the probability value is < 0.05, it can be said to have a significant effect jointly between the independent variables on the dependent variable. However, if the significance value is > 0.05 then there is no significant effect jointly between the independent variables on the dependent variable.

2) t test
The t-test was conducted to determine the magnitude of the influence of each independent variable individually on the dependent variable. The results of this test on the SPSS output can be seen in the *Coefficientsa table.* To find out whether there is an influence of each independent variable individually on the dependent variable, it is done by comparing *the p-value in the Sig* column . each independent variable with a significant level of 0.05 used. If *the p-value* is less than 0.05 then Ha is accepted and Ho is rejected. On the other hand, if *the p-value* is greater than 0.05, then Ha is rejected and Ho is accepted (Nugroho, 2005).

3) Coefficient of Determination (R^2)
According to Ghozali in Sujarweni (2015) the purpose of this test is to find out how much influence taxpayer compliance (X) has on land and building tax revenues (Y) the R^2 value shows how large the population is in the total variation of the dependent variable which can be explained by the explanatory variable. . The higher the value of R^2, the greater the proportion of the total variation of the dependent variable that can be explained by the independent variable.

4. RESULTS AND DISCUSSION

4.1 Data Analysis

a. Simple Linear Regression Analysis

To be clear on the results of the effect of taxpayer compliance on land and building tax revenues. This research uses simple linear analysis technique and linear regression is used to determine the effect of independent variables on the dependent variable, while for the joint effect of independent variables on independent variables, simple regression analysis is used. The proof is intended to test the variables of a regression model used in applying the independent variable (X) to the dependent variable (Y) calculations with the help of SPSS 24 obtained as follows:

In table 4.7, the results obtained are included in the equation:

$$Y = 1.022 + 0.745\ X.$$

From this formula, it can be explained as follows:

1) The constant is 1.022. This means that if the X variable is 0, then the Y value is 1.022
2) The taxpayer compliance variable has a regression coefficient value of 0.745 if the compliance value is increased by one unit, then tax revenue will increase by 0.745 units.

Table 4.7
Hypothesis testing

Model	B	Std. Error	Beta	T	Sig.
Constant	1.022	0.321		3.181	0.003
X	0.745	0.084	0.787	8.825	0.000

Source: primary data Processed (2021)

1) T Uji test

The T test in table 4.7 shows a significance of 0.00 with a test value of 8.825, or less than 0.05 (sig <0.05), then taxpayer compliance has a positive and significant effect on land and building tax revenues, accepted.

2) F Uji test

Based on table 4.8 shows the significance of the F test of 0.000 F, 77.884 where the significance is <0.05 so this research model can be continued.

Table 4.8
ANOVA

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	21.395	1	21.395	77,884	,000 [b]
Residual	13,185	48	0.275		
Total	34.58	49			

Source: primary data Processed (2021)

3) Coefficient of Determination (R^2)

Based on table 4.9 the magnitude of R Square is 0.619. This means that PBB revenue is influenced by taxpayer compliance by 61.9% of the variable (X) to the variable (Y). While 38.1% is influenced by other variables.

Table 4.9
Coefficient of Determination Test Results (R^2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,787 [a]	0.619	0.611	0.524

Source: Primary Data Processed (2021).

4.2 Discussion

Taxpayer compliance has a positive and significant effect on land and building tax revenues. This means that the greater the compliance of taxpayers to pay taxes, the greater the income from land and building taxes. This is due to a penalty for late paying taxes, the issuance of the PBB SPT earlier in March every year, and a warning if it is late in paying taxes.

Based on research findings that taxpayer compliance determines PBB revenue because as follows:

a. The threat of fines for delays in paying PBB on time, thus encouraging taxpayers to avoid fines, and pay taxes on time.

b. Taxpayers will get a warning letter if they do not pay PBB taxes on time so that taxpayers comply with the rules of paying taxes on time.
c. The issuance of invoices to taxpayers, it motivates taxpayers to pay PBB taxes

The way to improve taxpayer compliance is by giving the PBB SPT letter earlier, if the taxpayer has not yet paid the land and building tax, the Bapenda office will issue a bill to the taxpayer, if the taxpayer has not paid the tax, a fine will be imposed.

This research is supported by the results of research conducted by. Nia Murniati(2019) that taxpayer awareness in paying building land tax has a positive effect on land and building tax receipts. Siti Salmah (2018) taxpayer compliance is quite obedient in carrying out its tax obligations. Vanli Tuwo (2016) attitude and awareness have a significant positive effect on taxpayer compliance simultaneously. Pernama Artha (2016) lack of understanding and awareness of taxpayers on the importance of the role of taxes for regional development. Imam Oktafiyanto (2015) awareness has a positive and significant effect on land and building taxpayer compliance.

Muhammad Fachrul Razi. M (2019) taxpayer compliance has a significant effect on tax revenue. R. Agoes Kamaroellah (2017) taxpayer compliance is quite obedient to their tax obligations. Muhammad Ardy Utami (2018) that based on this data, taxpayers continue to grow from year to year and the realization of revenue also tends to increase except in 2015 due to a decline. Nutrianna Indah Sari (2020) taxpayer compliance has a significant effect on PBB-P2 tax revenues,

Empirically the condition of the PBB taxpayer in Pemana Village from 2015 to 2020 can be shown in table 4.10

Table 4.10. Conditions of the Pemana Village Land and Building Taxpayers 2015-2020

year	Potential Taxpayers	Taxpayers in Arrears	UN Fines	Reprimand letter
2015	822	122	122	781
2016	881	132	132	788
2017	892	133	133	796
2018	934	143	143	866
2019	972	146	146	893
2020	986	148	148	886

Source: Pemana Village 2020

It is also shown graphically that taxpayers who are in arrears tend to be constant, this happens because many taxpayers leave their homes and migrate so that their tax payments are in arrears. Another thing that often happens to taxpayers is farmers and fishermen, where under certain conditions there are no funds available to pay taxes so that their tax payments are in arrears. However, it will be paid at a later time so it can be said that the taxpayer is actually very obedient to the rules of the United Nations but is constrained by financial problems.

5. CLOSING

5.1 CONCLUSION

Based on the main problem and the results of data analysis, it can be concluded that taxpayer compliance has a positive and significant effect on land and building tax revenues. This means that the greater the compliance of taxpayers to pay taxes, the greater the income from land and building taxes. This is because taxpayers are obedient due to avoiding fines for late paying taxes, then getting a warning by issuing a tax return earlier in March every year, and getting a warning if they are late in paying taxes.

5.2 SUGGESTION

Based on the conclusions of the research above, the authors propose the following suggestions:

1. For the Pemana Village government, in order for PBB receipts to be more effective and taxpayer arrears to decrease, they can socialize the deadline for PBB payments, or by visiting villagers. Another way is to put up banners in every corner of the village or main road so that everyone can read it.
2. For further researchers to be able to conduct other research related to land and building tax receipts which are not only viewed from the effect of taxpayer compliance but can raise other variables, or the same object can take several different years with this research.

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