

## DETERMINANTS OF RURAL AND URBAN LAND AND BUILDING TAXPAYER COMPLIANCE IN MAMUJU REGENCY

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### ABSTRACT

This study aims to analyze the effect of tax justice, tax sanctions and taxpayer knowledge on taxpayer compliance with taxpayer awareness as a moderating variable. This type of research is comparative causal, which uses primary data with a questionnaire. The research population is taxpayers who receive notification of tax payable in Mamuju of 102,265 taxpayers. The sample in this study was calculated using the Slovin formula with a tolerance value of 10%, which is 100 samples (50 taxpayers who comply with paying taxes and 50 taxpayers who do not comply with paying taxes). Data analysis using SmartPLS 3.0 software. The results of the study show that tax justice has no effect on taxpayer compliance, tax sanctions and taxpayer knowledge have an effect on taxpayer compliance. Taxpayer awareness is not able to moderate the relationship between tax justice and taxpayer compliance. Taxpayer awareness is able to moderate the relationship between tax sanctions and taxpayer knowledge with taxpayer compliance.

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### 1. INTRODUCTION

Revenue from taxes is an important aspect in order to increase local revenue (PAD). Tax revenue is a potential source of funds for the state because taxes are in line with the structure and quality of the population, economy, socio-economic and political stability (Mumu et al., 2020). One type of tax that has an important role in financing development is Rural and Urban Land and Building Tax (PBB-P2), because most of these taxes are returned to the regions, this PBB-P2 can increase PAD and improve the structure of regional income and expenditure (Budiarso and Napitupulu, 2015).

According to Law Number 28 of 2009 Concerning Regional Taxes and Regional Levies, PBB-P2 is a type of regional tax whose revenue can be optimized and has the potential to be increased considering that the object covers all land and buildings in the regional administrative area concerned. Regional taxes as a source of development financing have been stipulated in government regulations wherein the Regional Income and Expenditure Budget (APBD) determines revenue in development.

Taxpayers in this case land and building taxpayers are individual taxpayers and corporate taxpayers, with the obligation to pay PBB-P2 only 1 (one) time a year. In the APBD, the PBB-P2 revenue is included in the regional tax revenue group. In Law no. 28 of 2009 concerning Regional Taxes and Regional Retribution, PBB-P2 objects are land and/or buildings that are owned, controlled, and/or utilized by individuals or entities, except for areas used for plantation, forestry, and mining business activities. Buildings are environmental roads that are located in one building complex such as hotels, factories and their emplacements, which are an integral part of the building complex, toll roads, swimming pools, luxury fences, sports venues, shipyards, wharves, luxury parks,

In accordance with the Regional Regulation of Mamuju Regency No. 1 of 2013 concerning Rural and Urban Land and Building Tax (PBB-P2) that the transfer of PBB-P2 as Regional Tax is January 1, 2014. PBB-P2 makes a fairly high contribution among all components of regional original revenue for Mamuju Regency. Thus the availability of taxation resources that have good competence is one of the important factors in the context of increasing regional capacity in assessing regional tax potential. Mamuju Regency PBB-P2 management is carried out by the Regional Revenue Agency (BAPENDA) of Mamuju Regency as the Regional Apparatus Organization (OPD) of Mamuju Regency and is regulated in Mamuju Regency Regional Regulation No. 6 of 2016 concerning the Formation and Composition of Mamuju Regency Regional Apparatuses.

The local government is making continuous efforts to increase regional tax revenues from PBB-P2. Local governments to try harder to find potential PAD revenue from the PBB-P2 sector in their area of authority (Harefa, 2016). This is not only from the local government itself, but community participation as

a taxpayer. This participation is in the form of compliance in paying PBB-P2 obligations. The local government has also made efforts to create comfort for taxpayers in fulfilling PBB-P2 obligations, service accommodation, ease of local tax information, and fairness. Furthermore, tax sanctions are expected to prevent violations of existing provisions, and of course will affect taxpayer compliance.

Based on the financial reports of the Mamuju Regency Regional Revenue Agency for 2021, the amount of PBB-P2 arrears is very significant, namely IDR 3,820,825,970 from the target set at IDR 5,502,171,301. Mamuju Regency PBB-P2 revenue for 2021 did not reach the target set.

Table 1 Land and Building Tax Achievement in the Last 5 Years

Year	Target (IDR)	Realization (Rp)	Receivables (Rp)	Percentage (%)
2017	4,422,090,687	2,272,268,775	2,149,821,912	51.38
2018	5,223,857,690	2,288,737,471	5,084,942,131	43.81
2019	4,992,637,389	2,065,404,998	8,012,174,522	41.37
2020	5,379,285,569	1,860,238,430	11,531,221,661	34.58
2021	5,502,171,301	1,681,345,331	15,352,047,631	30.56

Source: BAPENDA Mamuju Regency (Data Processed)

Based on table 1. it can be seen that the realization of PBB P-2 revenue for Mamuju Regency from 2017 to 2021 always decreases. Even in 2021 only 30.56% of taxpayers will fulfill their obligations to pay taxes. From the above, Mamuju Regency is related to the level of taxpayer compliance, which is still low, so it is necessary to do research.

Tax payment is closely related to compliance to pay taxes. The smaller the level of taxpayer compliance to pay taxes, the greater the amount of tax payable that is not paid/paid. Taxpayer compliance refers to fulfilling tax obligations in order to contribute to the state which is expected to be voluntarily fulfilled (Serem et al., 2017). Research on taxpayer compliance has been carried out by many previous studies, but still shows inconsistent results. One important factor in taxation that influences taxpayer compliance is tax justice. Taxpayers tend to avoid paying taxes if they perceive that the tax system is unfair. A tax system that is carried out fairly is important for taxpayers, because taxpayers will feel valued so that taxpayers have a tendency to carry out their tax obligations properly. In this case the Directorate General of Taxes as the government agency assigned to handle taxation issues must strive to implement policies fairly so that they can run smoothly and sustainably.

## 2. METHODS

This research was conducted in 11 (eleven) sub-districts in Mamuju Regency which consisted of Bonehau District, Kalukku District, Kalumpang District, Balabalakang District, Mamuju District, Papalang District, Sampaga District, Simboro District, Tapalang District, West Tapalang District and Tommy. The research will be carried out in 2022.

The population in this study is the entire number of taxpayers in Mamuju Regency who receive land and building tax assessments based on the Notice of Taxes Payable (SPPT) in 2021 and are located in Mamuju Regency.

The sample is part of the number and characteristics possessed by the population. Sampling measurement is a step to determine the size of the sample taken in conducting research on an object (Sugiyono, 2016). Sampling in this study was carried out using the Simple Random Sampling technique. Simple Random Sampling is taking sample members from a population that is carried out randomly without regard to the strata in that population (Sugiyono, 2016). The sample in this study was then calculated using the slovin formula:

$$n = \frac{N}{1 + N(e)^2}$$

Information:

n = Sample size

N = Population size

e = Percentage of inaccuracy that can still be tolerated (set at 10%)

The population for all taxpayers in 11 sub-districts of Mamuju Regency in 2021 is 102,265 SPPT. By using the slovin formula, the number of samples is obtained:

$$n = \frac{102.265}{1 + 102.265 (10\%)^2}$$

$$n = \frac{102.265}{1 + 1.022,65}$$

$$n = \frac{102,265}{1.023,65} = 99,90 \text{ (dibulatkan menjadi 100)}$$

Based on the calculation, the total sample obtained is 100 taxpayers. The sample distribution was then carried out proportionally per sub-district according to the number of taxpayers. According to data from the Mamuju Regency government, all sub-districts have taxpayers, so the sample distribution is in table 2 as follows.

Table 2. Sample Taxpayers per District

No	Subdistrict	Population	Proportional	Sample
1	Tapalang	8,678	= (8.876/102.265) x 100	9
2	West Talang	4,395	= (4,395/102,265) x 100	4
3	Mamuju	16,331	= (16.331/102.265) x 100	16
4	Simboro	10,764	= (10.764/102.265) x 100	10
5	Balaback	321	= (321/102.265) x 100	0
6	Kalukku	13,732	= (13.732/102.265) x 100	13
7	papalang	10029	= (10.029/102.265) x 100	10
8	Samaga	8041	= (8.041/102.265) x 100	8
9	Tommy	14,280	= (14,280/102,265) x 100	14
10	Kalumpang	7,762	= (7.762/102.265) x 100	8
11	Bonehau	7,932	= (7.932/102.265) x 100	8
Total		102,265		100

Source: BAPENDA Mamuju Regency (Data Processed)

In determining the prospective respondents as a sample, the accidental sampling technique was used, namely determining the sample based on chance. Anyone who happens to meet the researcher in the research area can be used as a sample, if it is deemed that the person met matches the data source (Sugiyono, 2016). Respondents referred to in this study are PBB-P2 taxpayers who receive SPPT, both those who comply with paying PBB-P2 taxes and those who do not comply. In this case 50 taxpayers who comply with paying taxes and 50 taxpayers who do not comply with paying taxes.

### 3. RELUST AND DISCUSSION

Validity test serves to see the accuracy of the instrument in measuring the variable to be measured. In this study, convergent validity and discriminant validity were used. Convergent validity has a reference that each latent variable indicator must have a high correlation that can be evaluated in two stages, namely the Average Variance Extract (AVE) and the factor loading value. The indicator is said to be valid if the AVE value is > 0.5 and the factor loading value is > 0.7. The following is the loading factor value of each indicator on the research variables.

Table 3 Factor loading indicator

Variables	Indicators	Outer Loading	Description
X1	X1.1	0.956	Valid
	X1.2	0.851	Valid
	X1.3	0.965	Valid
X2	X2.1	0.743	Valid
	X2.2	0.845	Valid
	X2.3	0.827	Valid
X3	X3.1	0.827	Valid
	X3.2	0.785	Valid
	X3.3	0.877	Valid
Y	Y. 1	0.723	Valid
	Y.2	0.908	Valid
	Y.3	0.929	Valid
	Y.4	0.833	Valid
	Y.5	0.882	Valid

Z	Z. 1	0.919	Valid
	Z. 2	0.916	Valid
	Z. 3	0.884	Valid

The next step is to calculate the Average Variance Extract value for each variable, the criterion used is that each variable must have an AVE value > 0.5 so that the model obtained is in accordance with the calculations.

Table 4. AVE calculation results

Average Variance Extract (AVE)	Calculation results (> 0.5)	Information
Tax Fairness (X1)	0.857	Valid
Tax Sanctions (X2)	0.651	Valid
Taxpayer Knowledge (X3)	0.690	Valid
Taxpayer Compliance (Y)	0.736	Valid
Taxpayer Awareness (Z)	0.822	Valid

Based on the table above, the AVE value of each variable has a value above 0.5 and is declared valid, so it can be concluded that each variable in this study produces good convergent validity.

The reliability test was carried out to measure the level of consistency of indicators on variables and was used to measure the level of consistency of respondents when answering statement items in the questionnaire so that they could be declared reliable.

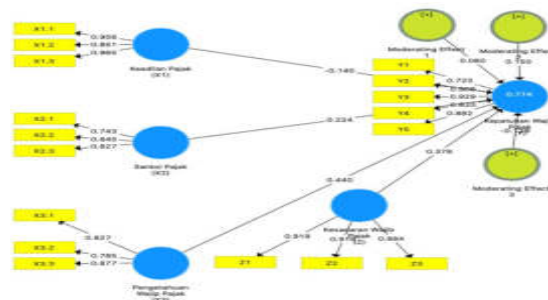
Table.5 Reliability Test Results

Variable	Composite Reliability Value (> 0.7)	Information
Tax Fairness (X1)	0.947	Reliable
Tax Sanctions (X2)	0.848	Reliable
Taxpayer Knowledge (X3)	0.869	Reliable
Taxpayer Compliance (Y)	0.933	Reliable
Taxpayer Awareness (Z)	0.932	Reliable

Based on the table above, the composite reliability value for each research variable produces a value above 0.7 with reliable information results, so it can be concluded that all variables and indicators in this study are declared reliable.

In the estimated path analysis, the resulting coefficient must be significant and the calculation uses bootstrapping. The resulting value is the t-count value where if the t-count is > 0.05 then the estimated value of the path coefficient is significant. The following are the results of the path coefficient test:

Evaluation of the measurement model (outer model) is used to determine whether the data that has been collected from respondents meets the requirements of validity and reliability based on the relationship between indicators and variables. The following is a picture of the outer model in this study using SmartPLS 3.0 software:



### Hypothesis Discussion

In this study, there were two hypotheses that were tested for the relationship and the level of influence between one variable and another. The following is an explanation of the hypothesis:

Table 6. Bootstapping Path Coefficient

	Original Sample (O)	T Statistics ( O/STDEV )	P Values
Moderating Effect 1 -> Y	0.08	1.33	0.184
Moderating Effect 2 -> Y	0.15	2,203	0.028
Moderating Effect 3 -> Y	-0.129	2,066	0.039
X1 -> Y	-0.14	1.93	0.054
X2 -> Y	0.224	3,099	0.002
X3 -> Y	0.44	4,451	0
Z -> Y	0.378	3,621	0

### The effect of tax justice on taxpayer compliance

From the results of the SmartPLS test, the T statistic value is 1.930 which is smaller than the T table value (1.98) and the P value is 0.054 which is more than the significance level value (0.05) with the origin sample value having a negative value, it can be concluded that tax justice does not affect taxpayer compliance.

The results of this study are not in line with attribution theory which explains a concept about human behavior. Tax fairness is an external factor in attribution theory. This theory is used to develop explanations for how to evaluate individuals differently. Tax justice according (Purba et al., 2018) is an effort that has been made by the tax officials, with the hope of getting a positive response from the taxpayer then they will be aware so that they are encouraged to voluntarily follow the reinventing policy.

The results of this study are not in line with research Wardani et al (2015) as well as Fadilah and Panjaitan (2016) shows that tax justice has a positive effect on taxpayer compliance, but in line with research conducted by (Princess and Venusita, 2021) shows that tax fairness has no effect on taxpayer compliance.

### Effect of tax sanctions on taxpayer compliance

From the results of the SmartPLS test, it was obtained that the T Statistic value was 3,099 more than the T table value (1.98) and the P Values are equal to 0.002 which is smaller than the significance level (0.05) with a positive origin sample value, it can be concluded that tax sanctions affect taxpayer compliance.

The results of this study are in line with Attribution theory which explains a concept about human behavior. Tax sanctions are an external factor in attribution theory, because the existence of regulations in the form of administrative sanctions in the form of increases or interest can make taxpayers comply to pay their taxes. Related to taxpayer compliance, imposing tax sanctions can stimulate taxpayers to manifest compliance with tax regulations. The imposition of tax sanctions for violations committed can be detrimental to taxpayers because they have to incur more costs than if they were not subject to tax sanctions.

This research is in line with research Putri et al., (2019) and Ratnasari, (2020) show that Tax sanctions can increase taxpayer compliance. The positive influence generated by tax sanctions can also affect taxpayer awareness so that it can increase compliance rates (Ramadan et al., 2022). Tax sanctions are suspected to have an effect on taxpayer compliance in paying land and building taxes, because the higher the tax sanctions given, the higher the level of taxpayer compliance in paying taxes.

### Effect of taxpayer knowledge on taxpayer compliance

From the results of the SmartPLS test, it was obtained that the T Statistic value was 4,451 more than the T table value (1.98) and the P Values are equal to 0.000 which is smaller than the significance level (0.05) with a positive origin sample value, it can be concluded that taxpayer knowledge affects taxpayer compliance.

The results of this study are in line with the Attribution theory which explains a concept about human behavior. Taxpayer knowledge is an internal factor in attribution theory, because a person will pay taxes on time obediently, if through direct observation and experience.

The results of this study are in line with the research Sari and Teak (2019) as well as Ramdhani (2020) shows that the knowledge of taxpayers influences taxpayer compliance in paying land and building taxes.

### The effect of tax justice on taxpayer compliance moderated by taxpayer awareness

From the results of the SmartPLS test, it was obtained that the T Statistic value was 1,330 less than the T table value (1.98) and the P Values are equal to 0.184 which is more than the value of the significance

level (0.05) then the awareness of the taxpayer is not able to moderate the influence of tax justice on taxpayer compliance. taxpayer awareness unable to moderate the effect of tax justice on taxpayer compliance.

The results of this study are not in line with attribution theory which explains a concept about human behavior. Tax justice according to attribution theory is an external cause that can influence the behavior of taxpayers in carrying out their tax obligations. In this connection, a special understanding is put forward, namely the notion of justice in tax law. One of the pillars of justice in tax law is "equal treatment" for taxpayers, which does not discriminate between nationality, whether native or foreign, and does not discriminate between religions, political beliefs, and so on. One of the designs of the tax system is fairness.

Taxpayers who have the awareness to fulfill the obligation to pay taxes will be more obedient in carrying out their tax obligations (Wardani and Rumiya, 2017). Tax awareness is a condition where taxpayers know, understand, and carry out their tax obligations voluntarily, the higher the level of taxpayer awareness, the better the implementation of tax obligations so as to increase taxpayer compliance. Ghassani (2019) states that taxpayer awareness is a condition in which taxpayers know, understand and implement tax provisions properly and voluntarily. If awareness in paying taxes is followed by a high desire or willingness of each taxpayer, the taxpayer will become obedient in carrying out his tax obligations.

Study Fadilah and Panjaitan (2016) Tax justice affects taxpayer compliance. In line with research Damic (2021) shows that tax justice has a significant effect on taxpayer compliance. In contrast to research Fitria and Supriyono (2019) as well as Princess and Venusita (2021) shows that tax fairness has no effect on taxpayer compliance. This means that tax justice is one of the factors that can affect taxpayer compliance with the existence of a taxation system that is felt by taxpayers to be carried out fairly so that taxpayers will comply so that state revenue from the taxation sector can continue to increase. If the taxpayer is treated fairly, then there will be awareness of the taxpayer and can influence taxpayer compliance so as to increase the compliance to be achieved. The basis for fairness in tax collection lies in the relationship between the people and the state (Pravasanti, 2020). So as a good taxpayer must always be aware that paying taxes is an obligation.

#### **The effect of tax sanctions on taxpayer compliance moderated by taxpayer awareness**

From the results of the SmartPLS test, it was obtained that the T Statistic value was 2.03 more than the T table value (1.98) and the P Values are equal to 0.028 which is below the significance level (0.05) then taxpayer awareness is able to moderate the effect of tax sanctions on taxpayer compliance.

The results of this study are in line with the attribution theory which explains a concept about human behavior. External factors that affect the level of taxpayer compliance are tax sanctions. Based on the attribution theory related to taxpayer compliance, imposing tax sanctions can stimulate taxpayers to manifest compliance with tax regulations. The imposition of tax sanctions for violations committed can be detrimental to taxpayers because they have to incur more costs than if they were not subject to tax sanctions.

According to Nugroho et al. (2016) the level of awareness of taxpayers also affects taxpayer compliance in paying their taxes because in reality not many people are aware of their tax obligations and understand the essence of the tax itself, but most people carry out their tax obligations only by fulfilling existing provisions. Knowing that the sanctions that have been applied by the regional government are not impossible to make taxpayers afraid of violating tax regulations because considering that the sanctions applied are quite strict with criminal sanctions or administrative sanctions imposed if taxpayers violate tax regulations.

Taxpayer awareness is an attitude of understanding taxpayers to carry out their tax obligations on the implementation of functions so that they can know the purpose of the obligation to pay taxes. If the taxpayer does not comply with the tax rules, he will be subject to sanctions that have been regulated by the government, both administrative sanctions and criminal sanctions. With the awareness that the taxpayer has, it is hoped that it can increase taxpayer compliance. This is supported by research Pravasanti (2020) and Sari et al., (2021) shows that sanctions have a positive effect on taxpayer compliance, meaning that the more severe and effective the tax sanctions given, the higher the taxpayer compliance in carrying out their taxation.

#### **The effect of taxpayer knowledge on taxpayer compliance moderated by taxpayer awareness**

From the results of the SmartPLS test, it was obtained that the T Statistic value was 2.066 more than the T table value (1.98) and the P Values are equal to 0.039 which is smaller than the value of the significance

level (0.05) then the taxpayer's awareness is able to moderate the influence of the taxpayer's knowledge on taxpayer compliance.

The results of this study are in line with attribution theory which explains a concept about human behavior. Knowledge of taxation according to attribution theory is an external cause that can influence the behavior of taxpayers in carrying out their tax obligations. If the taxpayer can accept these external influences, then the wider knowledge about general provisions and tax procedures that can be understood by the taxpayer, where this will have an impact on increasing taxpayer compliance. The higher the knowledge and understanding of the taxpayer, the taxpayer can determine his behavior better and in accordance with tax regulations, namely to be more compliant. With that knowledge,

Taxpayer awareness is able to moderate tax knowledge because by having previous tax knowledge where tax knowledge varies starting from the tax used, the method of collecting taxes until there are administrative sanctions and criminal sanctions that can ensnare perpetrators of fraud or tax violations so as to be able to make taxpayers aware of the importance of paying taxes that have been set by the local government.

#### 4. CONCLUSION

Tax justice has no effect on taxpayer compliance. Tax Sanctions affect taxpayer compliance. Taxpayer knowledge affects taxpayer compliance. Taxpayer awareness cannot moderate the relationship between tax justice and taxpayer compliance. Taxpayer awareness can moderate the relationship between tax sanctions on taxpayer compliance. Taxpayer awareness can moderate the relationship between taxpayer knowledge and taxpayer compliance.

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