THE EFFECT OF TAXPAYER AWARENESS AND TAX SANCTIONS ON TAXPAYER COMPLIANCE IN PAYING LAND AND BUILDING TAX IN CIBIRU DISTRICT

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ARTICLEINFO	ABSTRACT
Keywords: *Taxpayer Awareness, Tax Sanctions, Taxpayer Compliance*	The purpose of this research is to ascertain the impact of taxpayer education and tax penalties on taxpayer compliance with regard to paying land and building taxes. Comparative causal analysis is the study methodology used. People who are required to pay land and construction taxes make up the study subjects. Taxpayer awareness, tax penalties, and tax compliance are research factors. The independent variable is taxpayer knowledge and tax penalties, while the dependent variable is taxpayer compliance with regard to paying land and building taxes. 6,818 individuals who pay land and building taxes in Cibiru District make up the study's population. As many as 100 persons had their samples collected at random. Multiple linear regression is used to analyze data. The study's findings demonstrate that tax penalties and knowledge of taxpayers' rights separately have an impact on taxpayer compliance, and that awareness of taxpayers' rights and tax penalties together have an impact on taxpayer compliance.
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1. INTRODUCTION

The Unitary State of the Republic of Indonesia is a nation with a robust legal system that defends the rights and interests of its residents, according to Pancasila and the 1945 Constitution. Wrong According to Article 23A of the 1945 Law, which states that taxes and other forced collections for state necessities are governed by law, paying taxes is the only responsibility a citizen has in their own nation. One of the most crucial funding sources for the sustainability of national development is taxation. Tax revenue, among other things, contributes to the provision of public amenities that we may all use [1]. The tax sector presents various challenges for attempts to raise governmental [1]. Government's incorrect first endeavor is to amend the Constitution's taxes and administrative policies. Constitutional Tax Earth and Buildings have been changed by legislation, namely by Law Number 32 of 2004 becoming Law Number 28 of 2009.

The legislation went into force on January 1st, 2010, and one of its provisions permitted district or municipal administrations to accept transfers of tax management and collection [2], [3]. Additionally, the government is revolutionizing taxation by switching from the official assessment system to the self-assessment system in order to maintain the public's faith in paying taxes by estimating their own significant tax obligations. Directorate General Tax has made efforts to maximize pick-up tax, but in order to do so effectively and efficiently, active taxpayers must be aware of the issue and play a part. Increasing taxpayer compliance with tax payment is another goal of amending Law Number 32 of 2004 to Law Number 28 of 2009 and implementing tax administration improvements. According to research findings, awareness tax and sanctions tax have a tight relationship with taxpayer compliance in paying taxes.

Hidayatulloh (2010) According to this definition, taxpayer compliance refers to how well taxpayers meet their tax duties in order to support growth. It is anticipated that compliance with these duties would be optional. Taxpayer awareness is the state of being aware of one's own obligations and responsibilities with regard to any relevant tax laws [5], [6]. According to Djatmiko (2006), the constancy of a taxpayer's duties increases with how positively they see tax collection. The assumption is that a taxpayer will pay taxes more consistently if they are more aware of the importance of collecting taxes. Tax penalties serve as a deterrent to prevent taxpayers from breaking the law regarding taxes [7]. Tax penalties are enforced by the government by issuing fines to taxpayers who break the law and by not enforcing pay discipline or reporting taxes. Goal of penalty tax is to instill obedience domestic taxpayers fulfill a commitment.

2. LITERATURE REVIEW

According to Tax Law Number 6 of 1983, which was amended by Law Number 16 of 2009 concerning General Provisions and Tax Procedures, taxpayers are people or entities that have tax-related rights and obligations in accordance with the terms of the tax laws and regulations. This includes taxpayers, tax collectors, and tax collectors. When a taxpayer complies with all tax laws and duties, they are in conformity with the law (Kurnia, 2010). According to Simon et al in Gunadi (2010), Tax compliance is the idea that taxpayers are prepared to pay their taxes in accordance with the law without the need for inspections, in-depth investigations, warnings, or threats of both legal and administrative consequences.

According to Regulation Number 92/PMK.03/2007 of the Minister of Finance of the Republic of Indonesia, issued December 28, 2007, taxpayers who satisfy all of the following requirements are considered compliant taxpayers who are eligible for a preliminary refund of overpaid taxes:

Timely delivery of notification letters includes:
a. The past three (three) years' worth of annual tax returns,
b. For each sort of tax, the last year's past due SPT filing has been delayed no more than three times, consecutively.
c. The deadline for submitting the next SPT period's submissions is when the late period SPT must be filed.
1. not have any tax arrears as of December 31 of the year before being deemed a compliant taxpayer for all taxes.
    a. If no authorization to remit or postpone tax payments has been received,
    b. Excludes unpaid tax bills that are still subject to interest and penalties.
2. Financial statements that have received an unqualified opinion from an auditor who is a public accountant or a government financial supervisory authority for three (three) consecutive years must:
    a. Made in a lengthy form (long form report)
    b. Providing a commercial and financial profit and loss reconciliation for taxpayers who are obliged to file yearly tax filings.
3. In the previous 5 (five) years, I have never received a punishment for a tax-related offence based on a court judgment with lasting legal effect.

2.1 FRAME WORK FOR THINKING and RESEARCH HYPOTHESES
The Effect of Taxpayer Awareness on Taxpayer Compliance

Knowing, recognizing, appreciating, and obeying the relevant tax rules and having the honesty and willingness to fulfill tax duties is tax awareness (Kurnia, 2017). Muliari says that (2011). When taxpayers have a firm grasp of the whys, whats, and hows of their tax obligations, we say that they are tax conscious. When people are aware of their tax responsibilities, they are more likely to take care of them independently, including signing up, figuring out how much they owe, paying it, and filing the appropriate paperwork [13].

The more informed taxpayers are, the more likely they are to fulfill their tax duties and contribute to the government's coffers (Rahayu, 2010). Knowledge and comprehension of tax rules, as well as educational attainment, are major factors in raising taxpayer consciousness [15]. When people are well-informed about taxes, they are more likely to pay what they owe. The degree to which taxpayers take following the rules seriously is indicative of their level of tax consciousness [16].

The Effect of Tax Sanctions on Taxpayer Compliance Tax

As a deterrence measure to ensure taxpayers do not breach tax norms, tax penalties ensure taxpayers will comply with the terms of tax laws and regulations [7]. Tax penalties occur when taxpayers fail to meet their financial reporting requirements. Taxpayer compliance may result from the enforcement of tax penalties. If taxpayers believe that there will be significant consequences for engaging in illicit tax evasion behavior, they are more likely to comply (Rahayu, 2010). Compliance with taxes is influenced by tax sanctions Mardiasmo, (2018) Both civil and criminal penalties are available for tax offenses according to Tax Law No. 28 of 2007. Each of these penalties includes terms that have been negotiated and agreed upon in accordance with the applicable legislation.

Effect of Taxpayer Awareness and Tax Sanctions on Taxpayer Compliance

When taxpayers have a clear grasp of the whys, whats, and hows of making their tax payments to the government, we say that they are tax conscious (Kurnia, 2017). Guarantees that tax rules and

regulations would be followed are known as "tax sanctions" [19]. Taxpayer compliance is influenced by both taxpayer education and the threat of tax penalties [20].
The study framework is shown in Figure 2.1 below, which is based on the description in the Literature Review above.
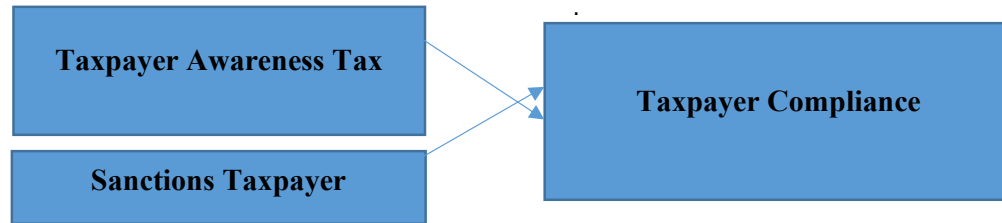

Figure 1 Research Paradigma

2.2 RESEARCH HYPOTHESIS
Based on the above framework, the research hypothesis is:
H₁: taxpayer awareness affects taxpayer compliance in paying land and building taxes.
H₂: tax sanctions affect taxpayer compliance in paying land and building taxes.
H₃: taxpayer awareness and tax sanctions simultaneously affect taxpayer compliance.

3. METHOD
This study is an example of a comparative causal investigation. In order to determine whether there is a cause-and-effect link between the variables under study, comparative causal research employs a method called "cross-correlation" [21]. The 6,818 residents of the District of Cibiru who are listed as taxpayers in the study's database of land and building tax assessments make up the population.

One hundred persons were selected at random from the list of Cibiru District taxpayers. In this research, a questionnaire instrument was utilized to gather information by posing questions to participants and collecting their answers. Likert-scale questionnaire The Likert scale was developed to provide a numerical range from 1 (the lowest) to 5 (the highest) for rating a set of options.

Primary data, information gathered at the point of origin, is what was used for this investigation. Taxpayer in Cibiru District (hence "respondent") is the basic analytical unit [22]. As a result, the research relies on information provided by taxpayers who have paid land and building taxes in the form of completed questionnaires. From August through October of 2022, data were gathered.

Data Analysis Techniques
This research used a two-pronged approach to data analysis: descriptive and inferential. The purpose of a descriptive analysis is to get a broad understanding of the sample's underlying data. The hypothesis was tested by inferential analysis, and the contribution of the independent factors to the dependent variable was calculated. Multiple linear regression inferential analysis. The questionnaire's validity and reliability were checked before any data were examined. Use of SPSS 24 for statistical analysis.

Questionnaire Validity Test
The questionnaire's validity is examined by establishing a relationship between individual statements and their aggregate scores. Then, for each association, check its level of significance. The instrument's claim holds if and only if the correlation value is less than = 5%. (Trihendardi, 2013). SPSS 24 validity testing of the survey.

Questionnaire Reliability Test
The reliability analysis was conducted to check the steadiness of the questionnaire's measurements. In this research, the Crobanch Alpha procedure was employed to check for trustworthiness. Ghozali (2016) states that if the Crobanch Alpha is more than 0.7, the questionnaire may be considered credible. On the other hand, if the Cronbach's alpha is less than 0.7, we know that the questionnaire is not credible. SPSS 24 validity testing of the survey.

Multiple Linear Regression Analysis
Multiple linear regression analysis was employed to analyze the data since this method not only measures the magnitude of an effect between two or more variables, but also the direction of the link

between the dependent variable and the independent variable [23]. Using SPSS 24, we calculated the multiple linear regression equation. The equation for multiple linear regression is as follows.

$$Ŷ= α +β1X1+β2X2+ e$$

Hypothesis Testing Hypothesis

The t test is used for partial hypothesis testing, while the F test or analysis of variance (ANOVA) is used for joint hypothesis testing. The first two hypotheses were examined using the t test, and the third using the F test (also known as the analysis of variance).

Partial Hypothesis

Test SPSS 24 was used to conduct a t test, which tests the null hypothesis alone. If the test statistic (t) is greater than the table statistic (t), then the null hypothesis (HO) is rejected. Ho is rejected if and only if Sig. = 0.05. The SPSS 24 output includes the significant value and the number of t tests performed.

Simultaneous

Test The third hypothesis was put to the test via a series of parallel experiments. Hypothesis testing using the F test or one-way analysis of variance while keeping the other tests running in parallel. If the F-count is more than the F-table, the null hypothesis (HO) is rejected; otherwise, the null hypothesis (HO) is accepted if the Sig. is greater than = 0.05. The SPSS 24 output includes the significance value and the F value, which are denoted by the symbols Sig. Value and F count.

Analysis of the Coefficient of Determination

Coefficient of determination is a numerical expression of the contribution of one or more independent variables X to the dependent variable Y (Siregar, 2013). Kd = r2 x 100% is the formula for determining the coefficient of determination, where r is the correlation coefficient. SPSS 24 used to determine the correlation coefficient.

Classical Assumptions

Test In this research, we use multiple linear regression to test our hypotheses. A high level of accuracy in the multiple linear regression equation requires testing the traditional assumptions, including residual normality, multicollinearity, and heteroscedasticity.

Normality Test

The purpose of the normality test is to determine whether the residual data follows a normal distribution. SPSS 24's One-Sample Kolmogorov-Smirnov Test for determining data normality.

Multicollinearity Test

Using the Variance Inflating Factor (VIF), we may test for multicollinearity between independent variables. If the VIF value is more than 10, multicollinearity is present (Edison, 2019). In order to determine VIP worth, SPSS 24 is used.

Heteroscedasticity Test

The heteroscedasticity test seeks to ascertain whether the residuals have the same variance. One of the assumptions of multiple linear regression is that the variance of the residuals is constant, therefore knowing this is important. The Rank Spearman correlation test was used in this research as the heteroscedasticity test. SPSS 24 rank-based Spearman correlation analysis.

4. RESULTS AND DISCUSSION

4.1 Validity of the Research Questionnaire

In Table 1 below, we show the findings of determining the validity of each statement item in the questionnaire.

Table 1. Research Questionnaire Validity Test Results

Variabel	Indicator	r	R$_{critcal}$	Description
Taxpayer Awareness	X1.1	0,602	0,30	Valid
Tax	X1.2	0,465	0,30	Valid
(X1)	X1.3	0,600	0,30	Valid

	X1.4	0,690	0,30	Valid
	X2.1	0,506	0,30	Valid
Sanctions Taxpayer	X2.2	0,454	0,30	Valid
(X2)	X2.3	0,617	0,30	Valid
	X2.4	0,576	0,30	Valid
Taxpayer	X3.1	0,631	0,30	Valid
Compliance (Y)	X3.2	0,631	0,30	Valid

Each statement item's correlation coefficient (r) value is larger than the crucial = 0.30, as shown in Table 1. Indication that the study questionnaire's statement items are completely legitimate and usable as intended.

4.2 Reliability of the Research Questionnaire The
Table 2 displays the SPSS 24 reliability test results for the three taxpayer-related variables of knowledge, penalties, and compliance.

Table 2 Results of the Research Questionnaire Reliability Reliability Test

Variabel	Cronbach's Alpha
Taxpayer Awarenes Tax	0,781
Sanctions Taxpayer	0,741
Taxpayer compliance	0,773

Cronbach's Alpha for the taxpayers, tax sanctions, and taxpayer compliance variables all seem to be > 0.6 in Table 4.2. what this implies is that the questions asked of taxpayers on their knowledge of tax penalties and their compliance with those penalties may be trusted.

4.3. Multiple Linear Regression Analysis
Table 3 displays the results of a multiple linear regression analysis carried out in SPSS 24.

Table 3 **Coefficients^a**

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	.021	.372		.057	.955
	Taxpayer Awarenes Tax (X1)	.546	.105	.475	5.181	.000
	Sanctions Taxpayer (X2)	.271	.111	.224	2.440	.016

a. Dependent Variable: WP Compliance

The multiple linear regression equation for this investigation may be seen in Table 4.3 above. Taxpayer Compliance = 0.021 + 0.546 Taxpayer Awareness + 0.271 Tax Sanctions or
$$Y = 0.021 + 0.546 X_1 + 0.271 X_2$$
The above regression equation may be understood as: The constant value is 0.021, which is positive. If the Taxpayer Awareness and Tax Sanctions variable is unchanged or equal to 0, then the Taxpayer Compliance multiplier is 2.753. (2) If taxpayer awareness grows by one unit, and tax sanctions remain constant, then taxpayer compliance will increase by 0.546 times, indicating a positive coefficient of 0.546. For example, if the variable Awareness of the Taxpayer Fixed tax goes up by one unit, and the Coefficient of Tax Sanctions is 0.271 and is positive, then Taxpayer Compliance will go up by 0.271 times.

4.3.1. Partial Hypothesis Test
Table 3 displays the output of a multiple linear regression study performed in SPSS 24. The value of Sig. for the Taxpayer Awareness variable in Table 4.3 above is 0.000, which is less than 0.05, suggesting

that the variable is statistically significant. This demonstrates that increasing Taxpayer Awareness improves Taxpayer Compliance. As Sig. for Pakak Sanctions is 0.016, which is more than 0.05, it too is statistically significant. Accordingly, Taxpayer Compliance is influenced by the Tax Sanctions Variable.

4.3.2 Simultaneous Test (F Test)
Table 4 displays the results of a multiple linear regression analysis conducted using SPSS 24 on the paired samples from the concurrent test.

Table 4 ANOVAa

ANOVAa

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	21.351	2	10.676	29.786	.000b
	Residual	34.765	97	.358		
	Total	56.116	99			

a. Dependent Variable: Taxpayer Awarenes Tax
b. Predictors: (Constant), Sanctions Taxpayer, Taxpayer compliance

Using the data in the table above, we can see that the computed is 29.786, with a significance level very near to 0. The Ftable equals 2.358 with a 10% significance level (a = 0.1), 2 degrees of freedom, and 97 total degrees of freedom. At a 10% level of uncertainty, it is determined to reject Ho and accept Ha since Farithmetic (29.786) is bigger than Ftable (2.358). As a result, taxpayer compliance in Cibiru District with regard to land and construction taxes is influenced by both taxpayer knowledge and tax punishments.

4.3.3   Contribution of Taxpayer Awareness and Tax Sanctions to Taxpayer Compliance
The termination coefficient was determined using SPSS 24 and multiple linear regression, and the findings are shown in Table 4.5 below.

Table 5 Results of Regression Analysis of Taxpayer Awareness and Tax Sanctions on Taxpayer Compliance

Model Summaryb

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.617a	.380	.368	.59867

a. Predictors: (Constant), **Tax Sanctions**, **Taxpayer Compliance**
b. Dependent Variable: **Taxpayer Awareness**

According to Table 5, the R square value is 0.380. This equates to a 38% share of Taxpayer Compliance attributable to Taxpayer Education and Tax Penalties. Other variables, beyond Taxpayer Awareness and Tax Sanctions, account for the remainder (62% of 100%).

4.4 NORMALITY TEST
As can be seen in Table 4.6 below, the SPSS 24 residual normality test yielded the expected findings.

Table 6 Normality Test Results One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parametersa,b	Mean	.0000000
	Std. Deviation	.59259158
Most Extreme Differences	Absolute	.085
	Positive	.066
	Negative	-.085
Test Statistic		.085
Asymp. Sig. (2-tailed)		.072c

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.

The Asymp. Sig. (2-tailed) from the Kolmogorov-Smirnov test looks to be 0.072, as shown in Table 4.6. The Kolmogorov-Smirnov test yields a probability value above the significance level of 0.05, indicating that the residuals follow a normal distribution. Here is a graphical representation probability plot.
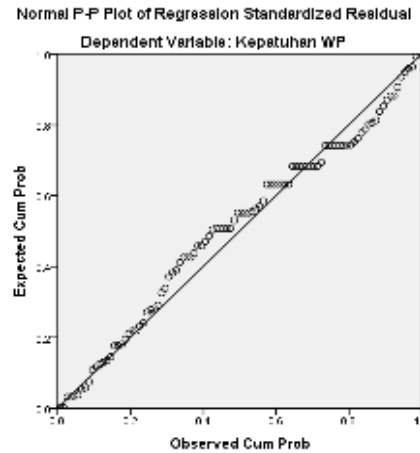

Figure 2 Normal Probability Line

The above normal probability graph confirms that the residuals are normally distributed, since the data continues to cluster close to the diagonal line.

4.5 Multicollinearity Test

Table 4.7 displays the results of the multicollinearity test conducted in SPSS 24.

Table 7 Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	Taxpayer Awareness	.759	1.318
	Tax Sanctions	.759	1.318
a. Dependent Variable: Kepatuhan WP			

Given that the VIF value for Taxpayer Awareness and Tax Sanctions is 1.318, which is less than 10, and the Tolerance value is more than 0.1, it indicates that there is no multicollinearity between the two independent variables in the proposed regression model (see Table 7 above).

4.6 Heteroscedasticity Test

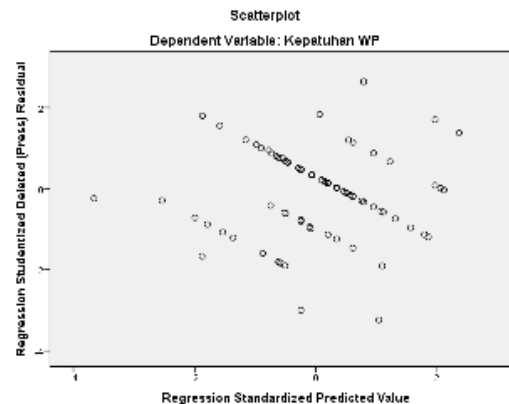Figure 3 below displays the SPSS 24 Heteroscedasticity test results.

Figure 3 Scatter Plot Heteroscedasticity Test

Figure 3 shows that the data points are distributed uniformly and randomly above and below the 0 on the Y axis, implying that the regression model does not exhibit heteroscedasticity.

5. CONCLUSIONS

The following are the study's findings based on the results of the hypothesis testing: Compliance with land and building tax obligations is influenced by taxpayer knowledge. Compliance with land and construction taxes is influenced by Taxpayer Sanctions.

Taxpayer compliance in paying land and construction taxes is influenced by both taxpayer knowledge and tax penalties.

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