


The Influence Of Income Level, Tax Knowledge, And Tax Penalty On Taxpayer Compliance In Paying Land And Building Taxes In The Telaga Asih Village Area, West Cikarang, West Java

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Article Info	Abstract
<p>Keywords:</p> <ul style="list-style-type: none">○ PBB○ Land And Building Tax○ Taxation○ The Influence Of Income Level○ Tax Knowledge○ Tax Penalties	<p>Objective - This study aims to identify the factors influencing taxpayer compliance in paying land and building tax in the Telaga Asih Village, West Cikarang Subdistrict, West Java.</p> <p>Design/methodology/approach - The study employs a multiple linear regression model using SPSS software version 23. Data were collected through the distribution of questionnaires to taxpayers who are obligated to pay land and building tax in the Telaga Asih Village area of Cikarang Barat Subdistrict, West Java. The sampling technique was conducted using random sampling, resulting in 60 respondents who are taxpayers in the Telaga Asih Village area with a duty to pay land and building tax</p> <p>Findings - The results indicate that income level, tax knowledge, and tax penalties have a significant impact on taxpayer compliance in paying land and building tax.</p> <p>Originality/Value - This study presents several suggestions and limitations. Key limitations include the insufficient number of distributed questionnaires, resulting in minimal data, and some respondents not taking the questionnaire seriously. Recommendations for future research include incorporating additional variables that influence taxpayer compliance with land and building taxes and exploring alternative information-gathering methods beyond questionnaires for more accurate and engaging findings. Additionally, periodic educational programs on tax obligations and reporting procedures are recommended to improve public understanding and compliance.</p>
Article History	
<p>Received: 13-09-2024 Accepted: 20-09-2024 Published: 30-09-2024</p>  <p>Copyright: © 2024 by the authors. Submitted for possible open access publication under the terms and conditions of the Creative Commons Attribution (CC BY SA) license (https://creativecommons.org/licenses/by-sa/4.0/)</p>	

INTRODUCTION

Land and Building Tax is a contribution taken by Indonesian tax managers on land and buildings owned by individuals and legal entities in Indonesia. One of the state revenues is tax, which will then be used to fund various development programs such as infrastructure, health, education and other. This tax covers land for commercial, industrial, agricultural, housing, factory, and other construction purposes. The purpose of the Land and Building Tax is to raise awareness of the value of tax contributions and to optimize the use of land and buildings. The study conducted by Tessy Oktavianti (2021) concluded that taxpayer compliance is not affected by taxpayer awareness. In the findings of the next study, Novita Wulandari (2022) said that tax sanctions actually have no effect on taxpayer compliance in paying land and building taxes. Furthermore, in another study conducted by Ririn Widia

Astuti (2019), it is suspected that citizen awareness and support for obligations together influence citizen consistency in paying regional and building levies. The researcher plans to further examine aspects that are thought to have an influence on tax compliance entitled "The Influence of Income Level, Tax Knowledge, and Tax Sanctions on Taxpayer Compliance in Paying Land and Building Taxes in the Telaga Asih Subdistrict Area, West Cikarang, West Java." This is based on the description above and the differences in the results of previous studies.

LITERATUR REVIEW

Contribution Theory

Contribution according to Soerjono and Djoenaesih, is participating in activities or contributing ideas, energy, and other resources. Contribution is the act of giving or participating in an activity in the form of information, ideas, or energy to achieve a planned goal. Contribution is generally interpreted by society as a contribution or role, especially a person's participation in a particular activity. The term "contribution" is defined in various ways by different experts, each with their own unique perspective.

Income Level

According to Adam Smith and David Ricardo, two leaders of classical economics, the distribution of income is divided into three main groups: workers, capitalists, and landowners. All three noted three aspects of application: labor, capital, and land. The income from each aspect is considered as part of the income of the family involved, which in turn contributes to the overall national income. Their theory shows that the position of landowners tends to improve as society progresses, while the position of capitalists, or owners of capital, tends to get worse. Income is the total money collected during a certain period of time.

Tax Knowledge

According to Widi Dwi, (2018:2) Tax plays an important role in state management, functioning as the primary and largest source of state revenue. In order for tax revenue to increase, a legal instrument is needed that clearly establishes tax collection procedures, and facilitates the implementation of tax rights and obligations for Taxpayers and tax officials. Meanwhile, Siti Kurnia Rahayu, (2017:191-198) concluded the point where taxpayers fully understand the meaning, function, and purpose of paying state taxes and fulfill their tax obligations equivalent to tax regulations and applicable laws. Tax, as the largest and main source of state revenue, plays an important role in state administration. A legal instrument that explains tax collection procedures and facilitates the implementation of tax authority and obligations for Taxpayers and tax officials is needed to increase tax revenue.

Tax Penalty

Most taxpayers avoid tax penalties. However, most of them do not realize that they often make the same mistakes when fulfilling their tax obligations. Administrative Sanctions and Criminal Sanctions are the two main types of tax sanctions. These sanctions are based on the extent of the error made. If taxpayers violate tax regulations, they will be

subject to fines and other penalties. These penalties can be an important factor in encouraging compliance and acting as a threat to tax violations. Taxes also serve as a guarantee that tax laws and regulations, also known as tax norms, will be complied with. In other words, tax penalties are intended to prevent taxpayers from violating tax laws.

Taxpayer Compliance

According to Robbins and Judge (2008), the behavior is influenced by internal and external aspects. The demands of the situation or environment influence behavior that is caused externally, while internal factors come from individual control. In the Commitment hypothesis, internal factors that influence citizen consistency include citizen assessment information and awareness.

The Influence of Income Level on Taxpayer Compliance in Paying Land and Building Tax

The income of a person, family, business entity, or other entity is the money or economic value received during a certain period of time. Income can come from various places, including wages, investment profits, sales proceeds, and other sources. In an economic context, the level of welfare and prosperity of a country or society is often measured primarily by income. According to Yoga Haqim Wiguna (2018), taxpayer compliance in paying Land and Building Tax is significantly influenced by income. Based on the explanation, taxpayer compliance in paying Land and Building Tax is estimated to be influenced by income level.

H¹: Income Level Affects Taxpayer Compliance in Paying Land and Building Tax.

The Influence of Tax Knowledge on Taxpayer Compliance in Paying Land and Building Tax

Tax knowledge is everything that is known regarding taxation. Another term is the ability of taxpayers to pay attention to and study tax regulations based on laws and functions regarding taxation that will be beneficial for their activities (Rahayu 2017:141). The results of research conducted by Wenny Desty Febrian (2019) and Patriandari (2022) regarding Tax Knowledge can affect Taxpayer Compliance in paying Land and Building Tax. This is because Tax Knowledge makes taxpayers have to be more active in helping the state in increasing the prosperity and welfare of citizens in increasing the prosperity and welfare of citizens through paying taxes.

H²: Tax Knowledge Affects Taxpayer Compliance in Paying Land and Building Tax.

The Effect of Tax Penalty on Taxpayer Compliance in Paying Land and Building Tax.

The main purpose of tax sanctions is to prevent taxpayers from intending to violate tax provisions and to increase the level of taxpayer compliance with tax obligations. Tax sanctions are expected to encourage taxpayers to comply with tax provisions and fulfill their tax obligations considering the importance of tax revenue as the main pillar of the Indonesian economy. Thus, state revenue from the tax sector can be maximized. The results of research conducted by Tessy Oktavianti (2021) and Novita Wulandari (2022) regarding tax sanctions show that tax sanctions have a positive effect on taxpayer compliance in paying Land and Building Tax. This means that the lower the tax sanction, the lower the level of taxpayer compliance in paying land and building tax. From the explanation above, it can be concluded that tax sanctions are expected to have no effect on Taxpayer Compliance. So a

hypothesis can be drawn.

H³: Tax Penalty Have No Effect on Taxpayer Compliance in Paying Land and Building Tax.

RESEARCH METHODE

The type of this research uses quantitative, This study aims to analyze the impact of variables that influence taxpayer compliance in paying Land and Building Tax by collecting quantitative data in the form of random sampling questionnaires to respondents, and this research starts from July 1, 2024 to July 30, 2024. namely land and building taxpayers in the Telaga Asih Village area, West Cikarang District, West Java.

Table 1. Measuring Instruments And Sources Of Variable Measurements

Concept	Variable	Dimention	Source
Dependent	Taxpayer Compliance	I Always Report Tax Returns Filling Out The Tax Object Notification Letter Paying Land And Building Tax	(Yoga , 2018)
Independent	Income Level	Owned Income Income Earned Have A Side Job	
	Tax Knowledge	Knowledge And Understanding Of Tax Regulations Obtaining The Tax Object Notification Letter Form Obtaining An Explanation From The Tax Service Office	
	Tax Penalty	Penalties In Tax Notification Letter Criminal Penalties Administrative Penalties Imposition Of Sanctions Tax Penalties	(Santi ,2011)

The sample selection process must be carried out carefully and in accordance with the selected research methodology, so that the research results have validity and can be trusted. The number of samples taken in this study was around 60 respondents, namely land and building taxpayers in the Telaga Asih Village area, West Cikarang District, West Java.

RESULT

Descriptive Analysis Test

Table 2. Descriptive Statistics Test Results

	N	Minimum	Maximum	Mean	Std. Deviation
Income Level	60	11	18	14.25	1.590
Tax Knowledge	60	10	19	14.18	2.266
Tax Penalty	60	12	28	20.53	3.417
Taxpayer Compliance	60	12	20	15.65	1.494
Valid N (Listwise)	60				

Source: Data Processing Result (2024)

On the variable of income level influence has a standard deviation value of 1,590 with the smallest number of 11 and the largest number of 18. The average influence of income level is 14.25. Next, on the variable of tax knowledge has a standard deviation of 2,266 with the smallest number of 10 and the largest number of 19. The average tax knowledge is 14.18. Next, on the variable of tax sanctions has a standard deviation of 3,417 with the smallest number of 12 and the largest number of 28. The average tax sanction is 20.53. and for variable of taxpayer compliance has a standard deviation of 1,494 with the smallest number of 12 and the largest number of 20. The average taxpayer compliance is 15.65.

Validity Test

Table 3. Validity Test Result

Variable	Item	Sig. (2-Tailed)	Information
Income Level. (X ₁)	PTP1	0.041	Valid
	PTP2	0.049	Valid
	PTP3	0.035	Valid
	PTP4	0.002	Valid
Tax Knowledge. (X ₂)	PP1	0.000	Valid
	PP2	0.000	Valid
	PP3	0.048	Valid
	PP4	0.008	Valid
Tax Penalty. (X ₃)	SP1	0.000	Valid
	SP2	0.020	Valid
	SP3	0.033	Valid
	SP4	0.000	Valid
	SP5	0.000	Valid
	SP6	0.000	Valid
Taxpayer Compliance. (Y)	KWP1	0.000	Valid
	KWP2	0.000	Valid
	KWP3	0.000	Valid
	KWP4	0.000	Valid

Source: Data Processing Result (2024)

The object of the question of the variables Influence of Income Level, Tax Knowledge, Tax Sanctions, and Taxpayer Compliance used in this study is declared valid, as shown by the results of the validity test shown in the table 3 above. The sig. value for each question item must be less than 0.05, meeting the validity criteria.

Reability Test

Table 4. Reliability Statistics Result

Cronbach's Alpha	N of Items
.758	18

Source: Data Processing Result (2024)

To determine the reliability of the questionnaire device, a reliability test is carried out. In order for the measurement results to be reliable, consistent, and stable, the instrument must be reliable. The Cronbach Alpha test is used to determine reliability. If the Cronbach Alpha value of the questionnaire variable is above 0.6, the questionnaire can be stated as reliable. The following is a table 4 showing the results of the reliability test of the variables of the influence of income level, tax knowledge, tax sanctions, and taxpayer compliance.

Normality Test

Table 5. Normality Test Result

		Unstandardized Residual
N		60
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.10093361
Most Extreme Differences	Absolute	.075
	Positive	.063
	Negative	-.075
Test Statistic		.075
Asymp. Sig. (2-tailed)		.200 ^{c,d}

Source: Data Processing Result (2024)

Table 6. Autocorrelation Test Result

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.606 ^a	.367	.333	1.22003	1.721

Source: Data Processing Result (2024)

The probability figure of this research is 0.200 (> 0.05) based on the results of the normality test shown in the table 5 above. Thus, the data is stated to be normally distributed and can be used in research.

Multicollinearity Test

Table 6. Mulicollinearity Test Result

Model		Collinearity Statistics	
		Tolerance	VIF
1	Income Level	.883	1.133
	Tax Knowledge	.839	1.191
	Tax Penalty	.881	1.135

a. Dependent Variable: Taxpayer Compliance

Source: Data Processing Result (2024)

The values for all tolerance variables in this study are > 0.100 and the VIF figure is below 10, as shown in table 6 above, which means that there is no multicollinearity problem.

Heteroscedasticity Test

Table 7. Heteroscedasticity Test Result

Model		Unstandardized Coefficients		Standardized Coefficients		t	Sig.
		B	Std. Error	Beta			
1	(Constant)	-4.314	3.069			-1.406	.165
	Income Level	.371	.196	.257		1.891	.064
	Tax Knowledge	.058	.149	.054		.391	.697
	Tax Penalty	-.146	.097	-.206		-1.517	.135

Source: Data Processing Result (2024)

In this heteroscedasticity test, the Park test is used and the results of the significance level for the variables of income level, tax knowledge, and tax sanctions are all > 0.05 , as shown in table 7 of the heteroscedasticity test. This shows that this regression test does not have heteroscedasticity problems.

Autocorrelation Test

Based on the results of the Durbin-Watson decomposition, the value of Durbin-Watson (DW) obtained is 1.721. This value is between the Durbin Lower (DL) limit of 1.4797 and 4 - Durbin Upper (4 - DU) of 2.3111. Thus, the data does not show any significant indication of positive or negative autocorrelation. Therefore, it can be stated that this data has passed the autocorrelation test and there is no significant autocorrelation problem in this regression

model.

Multiple Linear Regression Analysis

Table 9. Multiple Linear Regression Analysis Result

Model		Unstandardized Coefficients		Standardized Coefficients		Sig.
		B	Std. Error	Beta	T	
1	(Constant)	12.200	1.458		8.367	.000
	Income level	-.286	.093	-.321	-3.065	.003
	Tax Knowledge	.163	.071	.247	2.297	.025
	Tax Penalty	.254	.046	.581	5.540	.000

Source: Data Processing Result (2024)

$$Y : 12.200 - 0.286X_1 + 0.163X_2 + 0.254X_3 + e$$

The output table shows 12,200 constants, suggesting that the variables income level, tax knowledge, and tax sanctions don't show consistent development. The coefficient for variable income level is -0.286. This means a 2% increase in income level results in a 0.286 decrease in taxpayer compliance with Land and Building Tax. With a significance value of 0.003 (less than 0.05), this indicates that income level significantly affects taxpayer compliance. Thus, the first hypothesis is supported. The coefficient for variable tax knowledge is 0.163. This indicates that a 1% increase in tax knowledge results in a 0.163 increase in taxpayer compliance with Land and Building Tax. The significance value is 0.025 (less than 0.05), showing that tax knowledge significantly impacts taxpayer compliance. Thus, the second hypothesis is supported. The coefficient for variable tax sanctions is 0.254. This means a 2% increase in tax sanctions results in a 0.254 increase in taxpayer compliance with Land and Building Tax. With a significance value of 0.000 (less than 0.05), this shows that tax sanctions significantly affect taxpayer compliance. Thus, the third hypothesis is supported.

Simultaneous Test (F Test)

Table 10. Simultaneous Test Result

Model		Sum Of Squares	Df	Mean Square	F	Sig.
1	Regression	60.139	3	20.046	15.698	.000 ^b
	Residual	71.511	56	1.277		
	Total	131.650	59			

Source: Data Processing Result (2024)

Based on table 10 above, it is known that the level of significance in Column F is 0.000 below 0.05. then it can be stated that the independent variable has a significant influence on the dependent variable simultaneously and can be used for further research.

Analysis of Determination Coefficient Test (R²)

Table 11. Analysis of Determination Coefficient Test (R²) Result

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.676 ^a	.457	.428	1.130

A. Predictors: (Constant), Income Level, Tax knowledge, Tax Penalty

Source: Data Processing Result (2024)

In the results of Table 11 above, the number of R Square is 0.428. This shows that the Taxpayer Compliance variable (Y) is influenced by the variables of Income Level Influence (X1), Tax Knowledge (X2), and Tax Sanctions (X3) together by 0.428% or 42.8%. The difference is 57.2% which can be explained by other variables that are not in this research model.

Partial Test (t-Test)

Table 12. Partial Test (t-Test) Result

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	12.200	1.458		8.367	.000
	Income Level	-.286	.093	-.321	-3.065	.003
	Tax Knowledge	.163	.071	.247	2.297	.025
	Tax Penalty	.254	.046	.581	5.540	.000

a. Dependent Variable: Taxpayer Compliance

Source: Data Processing Result (2024)

DISCUSSIONS

The Influence of Income Level on Taxpayer Compliance in Paying Land and Building Tax

Income level has an influence and is significant on taxpayer compliance in paying land and building tax. Based on the test results, the coefficient of the income level variable is -0.286 with a significance figure less than 0.05, thus it can be stated that hypothesis one (H1) is accepted, and it can be concluded that the influence of income level affects taxpayer compliance (Faisal *et al.*, 2023). A person's income level affects their willingness to pay taxes, low income can make it difficult for them to fulfill their tax obligations, while higher income makes them more able to fulfill these obligations. The results of this study are in accordance with research conducted by Tessy Oktavianti (2021) which states that the size of income affects the activities that will be carried out including paying land and building taxes.

The Influence of Tax Knowledge on Taxpayer Compliance in Paying Land and Building Tax

Taxation Knowledge has a significant effect on taxpayer compliance in paying land and building tax. Based on the test results, the coefficient obtained on the taxation knowledge variable is 0.163 with a significance figure less than 0.05, thus it can be stated that hypothesis two (H2) is accepted, and it can be concluded that taxation knowledge affects taxpayer compliance. The results of this study are in accordance with research conducted Podungge (2020) This shows that the higher the level of taxpayer knowledge regarding taxation, such as benefits, due dates, sanctions, registration, and payment of land and building tax, the more likely they are to comply in fulfilling their tax obligations. This study indicates that taxation knowledge in the Telaga Asih sub-district area is still low. Which explains that taxation knowledge obtained from external sources can influence taxpayer decisions in reporting their tax obligations.

The Effect of Tax Penalty on Taxpayer Compliance in Paying Land and Building Tax.

Tax sanctions have a significant effect on taxpayer compliance in paying land and building taxes, based on the results of the study, the coefficient obtained on the tax sanction variable is 0.254 with a significance figure less than 0.05, thus it can be stated that hypothesis three (H3) is not accepted, and it can be concluded that increasing tax sanctions seems to be able to bring results in increasing the level of taxpayer compliance, because there is a significant relationship between the two existing variables. The results of this study are not in accordance with research conducted by Melda Mariana Poeh (2022) This shows that tax policies that involve imposing stricter sanctions can be an effective plan in increasing the quality of tax compliance, which in turn will increase tax revenues and support better infrastructure development.

CONCLUSIONS

Based on the results of the study, it shows that taxpayer compliance (Y) is significantly influenced by income level (X1), with a t value of 0.003 (<0.05), Tax knowledge (X2) has a significant effect on taxpayer compliance (Y) with a t value of 0.025 (<0.05), and tax penalty (X3) have a significant effect on taxpayer compliance (Y) with a t value of 0.000 (<0.05). And based on the results of the study, it shows that if the independent variables, namely the influence of income level (X1), tax knowledge (X2), and tax penalty (X3), have a significant effect together with f sig. 0.000 (<0.05), In other words, this provides an overview of the level of taxpayer compliance expected in stable conditions without any changes in the factors that influence it.

SUGGESTION AND LIMITATIONS

This study has a number of suggestions and limitations from the researcher. These limitations include the number of questionnaires distributed is still insufficient therefore the data obtained is minimal. In addition, there are respondents who are not serious in providing input on the questionnaire. Some recommendations from the author related to this study are that in subsequent studies it is recommended to take into account the use of additional variables that will affect taxpayer compliance in paying land and building taxes that are not included in this study, For subsequent researchers it is hoped that they can apply other

methods when collecting information other than using questionnaires, in order to obtain more valid information and produce interesting and better research findings, and the researcher also wants to provide suggestions to related agencies in organizing periodic education programs regarding tax obligations, understanding and reporting procedures can help the public understand taxation better. This can reduce errors and increase compliance in taxation.

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