

The Effect of Taxpayer Awareness, Tax Understanding, Tax Sanctions, and Risk Preferences on Land and Building Taxpayer Compliance

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ABSTRAK

Penelitian ini dilatarbelakangi adanya fenomena penurunan kepatuhan wajib pajak. Penelitian ini bertujuan untuk menguji pengaruh kesadaran wajib pajak, pemahaman perpajakan, sanksi perpajakan, dan preferensi risiko terhadap kepatuhan wajib pajak bumi dan bangunan. Penelitian ini menggunakan metode kuantitatif. Populasi dalam penelitian ini berjumlah 95 orang, sedangkan pengambilan sampel menggunakan teknik Non Probability Sampling dengan menggunakan sampling jenuh. Alasannya karena jumlah penduduk yang relatif kecil. Sampel yang diteliti oleh peneliti adalah 95 wajib pajak. Teknik analisis menggunakan uji instrumen, uji asumsi klasik, dan uji hipotesis. Untuk alat tes menggunakan Statistical Package for the Social Sciences (SPSS). Hasil penelitian ini menunjukkan bahwa kesadaran wajib pajak berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak, pemahaman pajak berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak, sanksi perpajakan berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak dan preferensi risiko berpengaruh positif dan signifikan berpengaruh pada kepatuhan wajib pajak.

Kata kunci: Kesadaran Wajib Pajak, Pemahaman Pajak, Sanksi Perpajakan, Preferensi Risiko

ABSTRACT

The background of this research is that there is a phenomenon of decreasing taxpayer compliance. This study aims to examine the effect of taxpayer awareness, tax understanding, tax sanctions, and risk preferences on land and building taxpayer compliance. This study uses quantitative methods. The population in this study amounted to 95, while the sampling used the Non Probability Sampling technique using saturated sampling. The reason is because the population size is relatively small. The sample studied by the researcher is 95 taxpayers. The analysis technique uses instrument testing, classical assumption test, and hypothesis testing. For test tools using the Statistical Package for the Social Sciences (SPSS). The results of this study indicate that taxpayer awareness has a positive and significant effect on taxpayer compliance, tax understanding has a positive and significant effect on taxpayer compliance, tax sanctions have a positive and significant effect on taxpayer compliance and risk preferences have a positive and significant effect on taxpayer compliance.

Keywords: Taxpayer Awareness, Tax Understanding, Tax Sanctions, Risk Preference Compliance.

INTRODUCTION

Indonesia has made various efforts to optimize all types of state revenue, one form of optimizing this state income is in the tax sector. (Wulandari, 2020). Taxes are the main source of government and state revenue used to finance government spending and national development (Parera, 2017). One of the types of taxes in Indonesia is the Land and Building Tax.

Land and Building Tax has a wider impact because the proceeds from Land and Building Tax are entirely for the development of the area concerned in accordance with Law no. 28 of 2009 concerning Regional Taxes and Regional Levies. For this reason, it is necessary for the Regional Government to increase the role of Land and Building Tax as a source of Regional Original Income (PAD).

The local government through the sub-district provides a tax payable notification letter (SPPT) which is then given to the village government and distributed to taxpayers. The Dahanrejo village government also experienced difficulties in optimizing land and building tax revenues.

Realization of Land and Building Tax receipts in Dahanrejo Village, Kebomas District, Gresik Regency in 2018-2020

It can be seen that the land and building taxpayers in 2020 in Kebomas District, Gresik Regency have 18 villages, the regulations and the realization of land and building taxpayers from the 18 villages have a difference, including in Kembangan Village, the difference between the determination and realization is 2 with a percentage of 99.8 %, in Kawisanyar Village the difference between determination and realization is 10 with a percentage of 99.2%, in Sekarkurung Village the difference between determination and realization is 10 with a percentage of 99%, in Singosari Village the difference between determination and realization is 9 with a percentage of 99.2%, Prambangan Village the difference between determination and realization is 8 with a percentage of 99.5%, in Sidomoro Village the difference between determination and realization is 9 with a percentage of 99.3%, in Karangkering Village the difference between determination and realization is 10 with a percentage of 99.4%, in Klangonan village the difference between provisions and realization of 3 with a percentage of 99.8%, in Randuagung Village the difference between determination and realization is 10 with the percentage is 99.5%, in Sidomukti Village the difference between determination and realization is 7 with a percentage of 99.6%, in Sukorejo Village the difference between determination and realization is 9 with a percentage of 99.2%, in Indro Village the difference between determination and realization is 12 with a percentage of 99.3%, in Kedanyang Village the difference between statutes and realization

is 14 with a percentage of 99.1%, in Dahanrejo Village the difference between determination and realization is 25 with a percentage of 97.8%, in Giri Village the difference between determination and realization is 5 with a percentage of 99.7 %, in Tenggulungan Village the difference between determination and realization is 2 with a percentage of 99.8%, in Kebomas Village the difference between determination and realization is 5 with a percentage of 99.7%, and in Segoromadu Village the difference between determination and realization is 12 with a percentage of 99.4% The conclusion from the data above is that Dahanrejo Village has the highest level of non-compliance with Land and Building Taxpayers compared to the seventeen villages in Kebo District. mas is indicated by the difference between determination and realization of 25 with a percentage of 97.8%, .

LITERATURE REVIEW

Theory Of Planned Behavior (TPB)

Ajzen (2017; 23) developed the Theory of Reasoned Action into another theory, namely The Theory of Planned Behavior and shows the relationship of behaviors that are raised by individuals to respond to something. The main factor in this theory of TPB (Theory of Planned Behavior) is the intention of an individual to carry out a behavior where the intention is indicated by how strong a person's desire is to try or how much effort is made to carry out the behavior according to Kurniawati and Toly, (2014; 03).

Taxpayer Awareness

Taxpayers are individuals or entities, including tax payments and tax collectors, who have tax rights and obligations in accordance with the provisions of tax laws and regulations according to Suandy, (2008:17). Based on the definition of a Taxpayer above, it can be concluded that a Taxpayer is an individual or entity that is required to fulfill his tax obligations which include tax collectors, tax

cutters and taxpayers based on the provisions of the applicable tax laws and regulations.

Tax Understanding

According to Parera (2017; 78), understanding taxation is the ability of taxpayers to understand tax regulations, both regarding tax rates based on the law that they will pay and tax benefits that will be useful for their lives. In addition, Harahap (2004;57) reveals that taxpayers' understanding of taxation affects taxpayer compliance with their tax obligations. The higher the level of taxpayer understanding of tax regulations, the less likely the taxpayer to violate these regulations so as to increase taxpayer compliance.

Tax Sanctions

Tax sanctions have the meaning of provisions for regulations in taxation which later must be obeyed and obeyed. Another meaning of tax sanctions is that they are a preventive tool so that taxpayers do not violate tax regulations or norms according to Mardiasmo, (2016; 65). Laws and regulations broadly contain rights and obligations, actions that are allowed and not permitted by the community. In order for these laws and regulations to be complied with, there must be sanctions for violators, as is the case for tax laws. Taxpayers will comply with tax payments if they view that fines will harm them more. The more tax arrears that must be paid by the taxpayer, the harder it is for the taxpayer to pay it off. Violations of tax obligations by taxpayers as long as they involve violations of tax administration provisions will be subject to administrative sanctions. Meanwhile, violations involving violations that cause losses to State Revenue are subject to criminal sanctions according to Mardiasmo, (2016; 67).

Risk Preference

Risk preferences are risks or opportunities that will be considered by

taxpayers who are the main priority among others from the various options available according to Suntono and Andi, (2015;55). Risk preferences are opportunities that taxpayers can consider and make the first priority of the various options available. If a taxpayer has a high level of risk, then this is because it affects tax compliance according to Wulandari, (2020).

Taxpayer Compliance

According to Purnamasari (2016; 98), taxpayer compliance is if the taxpayer is obedient and fulfills and carries out tax obligations in accordance with the provisions of tax laws and regulations. The more taxpayers who can fulfill their tax rights and obligations, the taxpayers can be said to be obedient to tax regulations. State tax revenues and revenues will increase if the level of taxpayer compliance in paying taxes is high according to Tiraada, (2013;77).

METHODE

In this study, the type of research used is quantitative, using a questionnaire. This research was conducted in this research was conducted in the village of Dahanrejo Kidul, Kebomas District, Gresik Regency

The population in this study were residents of the villages of Dahanrejo Kidul, Banjarsari, Padeg, Ambeng-Ambeng, Tambak Rice, and Sumber who were already taxpayers totaling 95 respondents. In this study, the sampling used was non-probability sampling, sampling technique when a relatively small population. The sample in this study were 95 residents of the village of Dahanrejo Kidul Banjarsari, Padeg, Ambeng-Ambeng, Tambak Rice, and sources who are already taxpayers.

The type of data used in this research is primary data, because the researcher goes directly to the field. Operational definitions are used to understand the variables contained in this study. The independent variable is the variable that affects or is the cause of the change or the emergence of the dependent

variable or the dependent variable. This variable is also called the independent variable (Sugiyono 2015;39). The independent variables in this study are Taxpayer Awareness (X1), Tax Understanding (X2), Tax Sanctions (X3), Risk Preference (X4).

Data collection techniques in this method using a questionnaire in this study questionnaires were distributed to respondents. The measurement scale used in this study is the Likert . scale

The analytical method used in this study is multiple linear regression analysis with the help of SPSS before being tested for multiple regression analysis, it needs to be tested with: validity test and classical assumption test.

RESULT

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.281	1.848		2.317	.023
	X1	.289	.121	.341	2.386	.019
	X2	.420	.097	.432	4.346	.000
	X3	.270	.129	.220	2.099	.039
	X4	.549	.138	.499	3.976	.000

a. Dependent Variable: Y

Table 1 Hypothesis Testing

The Effect of Taxpayer Awareness on Taxpayer Compliance

The results of this study indicate that the t count of 2,386 is greater than the t table of 1,985 with a significance level of 5%, then Ho is rejected, Ha is accepted, which means that the taxpayer awareness variable affects taxpayer compliance. The results of this analysis show a positive direction, meaning that the higher the awareness of the taxpayer, the higher the taxpayer compliance.

The Effect of Tax Understanding on Taxpayer Compliance

The results of this study indicate that t arithmetic is 4,346 which is greater than t table of 1,985 with a significance level of 5%, so Ho

is rejected, Ha is accepted, which means that the tax understanding variable affects taxpayer compliance. The results of this analysis show a positive direction, meaning that the higher the tax understanding, the higher the taxpayer compliance

The Effect of Tax Sanctions on Taxpayer Compliance

The results of this study indicate that the t count of 2,099 is greater than the t table of 1,985 with a significance level of 5%, so Ho is rejected, Ha is accepted, which means that the tax sanctions variable has an effect on taxpayer compliance. The results of this analysis show a positive direction, meaning that the higher the tax penalty, the more taxpayer compliance will be.

The Effect of Risk Preference on Taxpayer Compliance

The results of this study indicate that the t count of 3.976 is greater than the t table of 1.985 with a significance level of 5%, so Ho is rejected, Ha is accepted, which means that the risk preference variable affects taxpayer compliance. The results of this analysis show a positive direction, meaning that the higher the risk preference, the more taxpayer compliance will be

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