The Effect of Income Level, Education Level, and Public Awareness on Land Building Tax Compliance

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ABSTRACT

This study aims to find out empirically about the effect of income level, education level and public awareness on land and building tax compliance in Benteng Village, Ciampea District. The research method used is quantitative method. The analysis prerequisite test consisted of normality and multicollinearity tests. Hypothesis testing using data analysis method, namely multiple linear regression with f test and t test between four variable data, namely data on the influence of income level analysis, education level and public awareness on land and building tax compliance. random, representing the population of taxpayers who have SPPT in Benteng Village (3118 taxpayers). The results of this study indicate that public awareness of land and building tax compliance has a significant effect on compliance with land and building taxes, this is because the people of Benteng village are very aware of land and building tax compliance.Especially for national development.
Keywords: land and building tax, income, education, public awareness

Introduction

Taxes are the main source that contributes revenue to the state (Maf'ulah, 2020). Taxes are used to assist development at the national/regional level directly with the aim of increasing the prosperity and welfare of the community in accordance with the 1945 Constitution which reads "To promote general welfare", so that development in the regions constitutes national development. Delays in economic activity also affect tax revenue received by the government, the cause of obstacles to tax collection in a country is taxpayer non-compliance in carrying out their tax obligations. Starting January 1, 2014 all regencies/cities are required to administer rural and urban land and building taxes (PBB-P2).

In Indonesia, taxes can be divided into central taxes and regional taxes. Central tax is a tax that is administered by the central government. Meanwhile, regional taxes are taxes managed by local governments, whether provincial, district or city, which are useful for supporting regional original revenue receipts. One type of regional tax is Land and Building Tax. There are several factors that affect taxpayer compliance with land and building taxes, including the income level factor, according to Rahman (2018) interpreted as income. Income here can be interpreted as an amount of money received by a person within a certain period of time (can be one month) both from primary and side jobs. The second factor that affects tax compliance is the level of education. Research conducted by Erlindawati and Novianti (2020) states that the level of education is the main key to the success of development and increasing work ability which can lead to changes in the field of knowledge, skills and attitudes possessed by different wp. Another factor that influences tax compliance is the level of public awareness. there are two factors on the level of public awareness according to Rinti and Setiamandani (2016) namely endogenous factors and exogenous factors or commonly called factors from the community itself and factors outside the community, namely people who still do not care about and are aware that taxes have uses and functions for the people themselves as well as the occurrence of mismatch administration and economic factors of society.

The focus of this research object lies in villages in Ciampea District. Ciampea is a sub-district in Bogor Regency, West Java province, which consists of 13 villages. The village chosen and deemed appropriate by the author is Benteng village. The following is data on land and building tax revenue in Benteng Village, Ciampea District, Bogor Regency for 2018-2020.

Table 1. 2018-2020 PBB-P2 Repayment Realization Achievements

Code	Years	Tree		Realization		Remainder		%
		SPPT	Amount	SPPT	Amount	SPPT	Amount	
32.03-040.018	2018	3.000	351.802.515	1.625	229.195.047	1.375	122.607.468	34.85
32.03-040.018	2019	3.078	350.730.767	1.765	212.233.885	1.313	138.496.882	39.49
32.03-040.018	2020	3.118	315.808.631	798	1;266.897.650	2.320	148.910.981	47.15

From the data above, it can be concluded that the level of taxpayer compliance in paying land and building taxes in Benteng Village, Ciampea District, Kab. Bogor's income is still low because the resulting payments have never reached the targets set by the government. The target for land and building tax revenues in 2020 is Rp. 315,808,631 but managed to collect Rp. 166,897,650. So that the percentage of land and building tax payments in Benteng Village only reached 47.15%. Thus the local government needs to increase the role of land and building tax as local revenue because there are many local residents' settlements so that they can increase the number of land and building tax objects so that the amount of land and building tax revenues increases. In order to increase the compliance of land and building tax payers in paying local government taxes, it is necessary to provide support for a socialization program for the community which aims to know the importance of paying land and building tax and provide understanding to the public about taxes in Indonesia, especially land and building taxes.

This study refers to previous research conducted by Mumu, et al. (2020) shows that all variables have a significant positive effect on compliance with paying land and building taxes. The thing that distinguishes and updates this research from previous research is the difference and addition of independent variables, namely income level, education level, and public awareness of tax compliance. earth and buildings. Adding these four variables to the authors re-examined whether there was an effect of income level, level of education and public awareness on the compliance of land and building tax payers, especially in Benteng Village, Ciampea District.

Research Method
The data used for this research is using quantitative data. Quantitative data is data in the form of numbers obtained from original sources, as well as statistical measurements using statistical techniques that have been done before

The object of this research is located in a village in Ciampea District. Ciampea is a sub-district in Bogor Regency, West Java province, which consists of 13 villages. The village chosen and deemed appropriate by the author is Benteng village. The population in this study is based on the latest SPPT PBB for Cibenteng Village, namely in 2020, there are 3118 taxpayers.

The sampling technique used by the author in this study used a probability sampling technique using simple random sampling. Simple random sampling is a way of taking samples of members of the population which is done randomly without regard to the existing strata in the population according to (Sujarweni: 2018) using the Yamanae Isaac and Michael formula in Sugiyono (2018: 149) with a 90% confidence level with a value of e = 10% . So that the number of samples in this study were 97 land and building taxpayers.

Sources of data in this study used primary data and secondary data, the data collection techniques used in this study were a) literature study, b) questionnaire, c) document study in Benteng Village, Bogor Regency. Data analysis using data analysis was assisted by a computer program, namely the Statistical Package for the Social Sciences (SPSS) version 26 application. The analysis prerequisite test consisted of normality and multicollinearity tests. The hypothesis test uses the data analysis method, namely multiple linear regression with the f test t test and the coefficient of determination.

Result
Normality Test
This study uses the normality test method, according to Sujawerni (2016: 90) the normality test is used to test whether variable data has a normal data distribution or not. The normality test was carried out using the Kolmogorov-Smirnov formula assisted by using SPSS V26, while the results obtained were a Sig value of 0.139 or > 0.05, it can be concluded that the residual values of all variables are normally distributed

Multicollinearity Test
According to Sujawerni (2018: 179) This multicollinearity test aims to see whether there is a close correlation between the independent variables. A good regression example is known to have no correlation (strong relationship/similarity) between the independent variables. To determine whether there are symptoms of multicollinearity, tolerance techniques and VIF (Variable Expansion Factor) are needed. The multicollinearity test is carried out by looking at the resulting VIF value. If VIF < 10.00 it means that there is no multicollinearity. VIF > 10.00 means that there is multicollinearity. Based on the results of SPSS V26 it can be concluded that the tolerance for income level variables is 0.822, education level is 0.571 and community awareness is 0.548. Therefore, the total tolerance is greater than 0.10 and the third VIF value is less than 10.00 because there are no symptoms of multicollinearity

Multiple Linear Regression Test
Linear analysis or multiple regression to determine whether there is a significant positive or negative effect. The results of the multiple linear analysis test are as follows:

Table 2. Multiple Linear Test

Variabel		Koefisien B	t count	Sign
Constant	5,851		3,064	0,003
Income Level (X1)	0,147	0,131	1,542	0,126
Education Level (X2)	0,054	0,064	0,629	0,531
Community Awareness (X3)	0,527	0,562	5,400	0,000

Based on the SPSS output in table 4.10, the multiple regression equation can be formed as follows:

$Y = a + b1X1 + b2X2 + b3X3$

$Y = 5.851 + 0.147 X1 + 0.054 X2 + 0.527 X3$

Information :

Y = Land and Building Taxpayer Compliance

X1 = Income Level

X2 = Education Level

X3 = Public Awareness.

T test
According to Sujarweni (2015: 161) one of the statistical tests conducted to test each partial regression coefficient is to see whether the independent variable (Xi) has an individual effect on the dependent variable (Y).

Table 3. Result Test T

Variable	*B*	T count	Sig	descr
Constant		3,064	0,003	
Income Level (X1)	0,131	1,542	0,126	H1: Rejected
Education Level (X2)	0,064	0,629	0,531	H2: Rejected
Citizen's awareness	0,562	5,400	0,000	H3: Received

Based on table 3 and with the provisions of t table n = 97, the error rate is 5% (1.984), it can be interpreted as follows:

Hypothesis Testing H1

The calculated t value of the income level variable is 1.542 <1.984 and a significance of 0.126 > 0.05, so there is no significant effect. This means that there is no effect of income level on land and building tax compliance. Which means that Ha is rejected

Testing the H2 Hypothesis

The calculated t value for the education level variable is 0.629 <1.984 and a significance of 0.531 > 0.05, so there is no significant effect. This means that there is no effect of education level on land and building tax compliance. Which means Ha is rejected

Testing the H3 Hypothesis

The calculated t value for the public awareness variable is 5.400 > 1.984 and a significance of 0.000 <0.05, so there is a significant influence. This means that there is an influence of public awareness of land and building tax compliance. Which means Ha is accepted.

F test

The calculated F value is greater than F table (25.212 > 2.69) and the significance is less than 0.05 (0.000 <0.05), so there is a conclusion that income level, education level, and public awareness simultaneously affect taxpayer compliance Earth and Buildings.

Test the Coefficient of Determination

The R2 value was obtained for a number of 0.449 and in the form of a percent, namely 44.9%, it can be explained that the income level, education level, and public awareness simultaneously affect the compliance of the Land and Building Taxpayer by 44.9%, while the remaining 55.1% are influenced by other factors not examined in this study.

The Effect of Income Level on Land and Building Tax Compliance

The results of this study the results of this study prove that the income level variable on land and building taxpayer compliance has no significant effect. Because a person's income does not affect land and building tax compliance, high-income taxpayers are not necessarily obedient to pay their taxes and vice versa. This means that taxpayers do not pay land and building tax based on income, because paying land and building tax is not based on income but on the area of land and buildings owned.

The results of this study are in line with Pratiwi et.al's research (2019) that income has no effect. This is caused by other factors and taxpayers may think that paying taxes will reduce income.

The Effect of Education Level on Land and Building Tax Compliance

The results of this study indicate that the variable level of education has no significant effect on the compliance of land and building taxpayers. Compliance with tax laws is not measured by education, because the more educated a taxpayer is, the easier it is for taxpayers to obey and understand the law. taxation. As a result, it will be easier for taxpayers to avoid mistakes in paying taxes, they better understand the sanctions given if they make mistakes in paying taxes so it will be easier to avoid paying taxes.

Therefore, the level of education is not a measure of whether or not people comply with paying taxes, but the level of education only encourages people to more easily and understand that land and building tax is a tax sector that can develop the community's economy and can prosper the people. These results are in line with research Rahman (2018) who concluded that there was no significant effect between the level of education on land and building taxpayer compliance.

The Effect of Public Awareness on Land and Building Tax Compliance

The results of this study indicate that the variable kesa public awareness of taxpayer compliance with the Land and Building Tax is a positive effect. These results are in accordance with Rahman (2018), Mumu et al. (2020), and Maf'ulah (2020) who concluded that there is a significant positive influence between public awareness of taxpayer compliance on Land and Building Taxes.

The results of this study are in accordance with those described in other findings, namely according to Faizin et al. (2016) explaining that public awareness to comply with applicable tax rules is certainly related to the factors whether these legal provisions are known, recognized, respected. If someone only knows, it means they have less legal awareness than those who don't know. The results of Mumu et al.'s research (2020) show that when taxpayers are aware of paying taxes it is very beneficial for the state because taxes are for national development, then taxpayers are obedient in paying land and building taxes so that it will increase.

This means that the awareness of the people of Benteng Village is very high to comply with the payment of land and building taxes. Land and building tax is very important because tax is one of the regional original revenues generated to build and advance regional autonomy. The right effort to increase land and building tax compliance is that the government must be more active in instilling awareness of taxes so that it increases because the higher the awareness the community is also getting better compliance with Land and Building taxes.

Conclusion

The results of this study concluded that the income level variable did not have a significant effect on land and building tax compliance. Educational level variable There was no significant effect between education level on land and building tax compliance. While the public awareness variable has a significant influence between public awareness on land and building tax compliance. This is indicated by the t value of $5.400 > 1.981$ and a significance of $0.000 < 0.05$. . This means that the awareness of the people of Benteng Village to pay land and building taxes is very high..

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