

How to Cite:

Harmana, I. M. D. (2024). Taxpayer awareness and tax services quality on taxpayer compliance in paying rural and urban land and building taxes (PBB-P2). *Tennessee Research International of Social Sciences*, 6(2), 87–95. Retrieved from <https://triss.org/index.php/journal/article/view/57>

Taxpayer awareness and tax services quality on taxpayer compliance in paying rural and urban land and building taxes (PBB-P2)

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Abstract---This research aims to obtain empirical evidence regarding the effect of Taxpayer awareness and the Tax Services Quality on Taxpayer compliance in paying PBB-P2 in Denpasar City. The sample used in this research was 100 respondents, namely PBB-P2 Taxpayers who are registered with the Denpasar City Regional Revenue Agency, PBB-P2 Taxpayers who are domiciled in Denpasar City and Taxpayers who have PBB-P2 tax objects in Denpasar City. The data analysis technique used in this research is multiple linear regression analysis. Based on the research results, it shows that Taxpayer awareness and the Tax Services Quality have a positive and significant effect on Taxpayer compliance in paying PBB-P2 in Denpasar City and simultaneously Taxpayer awareness and the Tax Services Quality have a significant effect on Taxpayer compliance in paying PBB-P2 in Denpasar City.

Keywords---Taxpayer Awareness, Tax Service Quality, Taxpayer Compliance.

Introduction

Tax compliance when making tax payments is influenced by several factors, one of which is taxpayer awareness. Taxpayer awareness is a manifestation of the Taxpayer's understanding that fulfilling tax obligations is a contribution and active role of society in national development, so that fulfilling tax obligations does not become a burden (Zaikin et al., 2022). Yuniasih (2022) in her research stated that if all taxpayers were aware of their obligations and understood what benefits or rights they would get after paying taxes, then the tax system would be very easy to implement. This statement is supported by research conducted by Nur (2019), Astari et al., (2022), and Hidayat & Wati (2022) which states that Taxpayer awareness has a positive and significant effect on Taxpayer compliance

in paying Rural and Urban Land and Building Taxes. This illustrates that awareness of paying taxes is a form of moral attitude of taxpayers who contribute to the country or region to support national development.

The difference in results was obtained from research conducted by Maharaja et al., (2021) on Taxpayer awareness as an independent variable which shows that partially Taxpayer awareness does not have a significant effect on Taxpayer compliance in paying Rural and Urban Land and Building Taxes. The same thing was also revealed by research conducted by Wulandari & Wahyudi (2022) that Taxpayer awareness did not have a significant effect on Taxpayer compliance in paying Rural and Urban Land and Building Tax (PBB-P2). In this case, there is a need to optimize Taxpayer self-awareness to increase Taxpayer compliance. Increasing public awareness in fulfilling their tax obligations can be created by providing education to taxpayers that taxes are very important for regional revenue receipts to support community welfare.

Another factor that can effect taxpayers to comply in paying rural and urban land and building taxes is the Tax Services Quality. The better the quality of service will lead to a higher level of taxpayer compliance. According to Nur (2019), efforts to improve service quality include all types of services related to the process of fulfilling Taxpayer obligations and rights in the field of taxation, for example room cleanliness and air conditioning (AC) which can provide comfort for Taxpayers, complete equipment, and other room equipment such as hardeners. sound and room signs that make it easier for taxpayers to fulfill their tax obligations, ease of payment procedures, tax officers' skills in serving and the appearance of tax officers.

The better the quality of service provided by tax officers in serving taxpayers, the more comfortable taxpayers will be in paying their taxes. Good quality service will encourage someone to fulfill their obligations in paying taxes. This statement is supported by previous research conducted by Nur (2019), Amrul et al., (2020) and Wulandari & Wahyudi (2022) which stated that service quality has a positive and significant effect on taxpayer compliance in paying rural and urban land and building taxes. The results of this research are in contrast to research conducted by Astari et al., (2022) and Hidayat & Wati, (2022) which stated that the Tax Services Quality has a negative and insignificant effect on taxpayer compliance in paying rural and urban land and building taxes.

This shows that even though the quality of service provided by tax officers is deemed optimal and meets the service standards set by the government, it does not guarantee that taxpayers will comply with paying the tax. Therefore, efforts to increase Taxpayer compliance are not only done by providing good service but can also be done by other things that are factors driving Taxpayer compliance. In increasing revenue from Rural and Urban Land and Building Tax, it is necessary to increase the level of awareness and concern among the public in the field of taxation.

Literature Review and Hypothesis Development

According to Astari et al (2022), Taxpayer Awareness is the willingness of Taxpayers to fulfill their obligations, including being willing to contribute funds to carry out government functions by paying their tax obligations. Taxpayers who have high awareness do not consider paying taxes to be a burden, but they consider this to be their obligation and responsibility as citizens so they do not mind paying their taxes.

Based on the attribution theory developed by Freitz Heider (1958), it is relevant to explain that a person's behavior in fulfilling their tax obligations is based on internal factors that exist within the Taxpayer, namely the Taxpayer's awareness. When taxpayers have the awareness that paying taxes will be very useful for the country, because taxes are intended for the development of the country, then taxpayer compliance in paying land and building taxes will increase (Wulandari & Wahyudi, 2022). This statement is supported by research conducted by Nur (2019), Astari et al., (2022), and Hidayat & Wati (2022) which states that Taxpayer awareness has a positive and significant effect on Taxpayer compliance in paying Rural and Urban Land and Building Taxes.

H1: Taxpayer awareness has a positive and significant effect on taxpayer compliance in paying PBB-P2 in Denpasar City.

The Tax Services Quality is a value based on perceptions recognized by the public, whether they feel satisfied or dissatisfied with the tax services provided. The service received meets or exceeds the taxpayer's expectations, so the service can be said to be of quality and conversely, if the service provided or received is lacking, the service can be said to be of poor quality (Hidayat & Wati, 2022). Based on attribution theory developed by Freitz Heider (1958), it is relevant to explain that the Tax Services Quality is an external factor that can effect taxpayers' perceptions in attitudes and actions to carry out tax obligations. The better the quality of service provided by the tax authorities in serving taxpayers, the more comfortable taxpayers will be in paying their taxes. Good quality service will encourage someone to fulfill their obligations in paying taxes. This statement is supported by previous research conducted by Nur (2019), Amrul et al., (2020) and Wulandari & Wahyudi (2022) which stated that service quality has a positive and significant effect on taxpayer compliance in paying rural and urban land and building taxes.

H2: The Tax Services Quality has a positive and significant effect on taxpayer compliance in paying PBB-P2 in Denpasar City.

Taxpayer awareness and the Tax Services Quality are important elements in efforts to increase taxpayer compliance. Taxpayers who have high awareness are aware that paying taxes will increase community prosperity, such as improving development facilities and roads so that they can increase compliance in paying taxes. Good tax service from tax agencies is important to attract the attention of taxpayers. Taxpayers have the right to receive good service to increase taxpayer compliance in paying rural and urban land and building taxes. This statement is supported by research conducted by Nur (2019) which examined the effect of Taxpayer awareness and the Tax Services Quality on Taxpayer compliance in paying Land and Building Tax (PBB) in Stabat District, Langkat Regency. The

results of this research show that taxpayer awareness and the Tax Services Quality effect taxpayer compliance in paying land and building taxes.

H3: Taxpayer awareness and the Tax Services Quality simultaneously have a positive and significant effect on taxpayer compliance in paying PBB-P2 in Denpasar City.

Methods

The population in this study is all Rural and Urban Land and Building Taxpayers registered with the Denpasar City Regional Revenue Agency. PBB-P2 Taxpayers registered with the Denpasar City Regional Revenue Agency until April 2023 numbered 199,951 Taxpayers (Denpasar City Bapenda, 2023). The sampling method used in this research is non-probability sampling in total 100 respondents with the Slovin formula.

In this research, the data collection method used was a survey method with questionnaire techniques. The questionnaire distributed was in the form of written questions to all PBB-P2 Taxpayers who were registered and had paid PBB-P2 at the Denpasar City Regional Revenue Agency. The questionnaire in this research is used to measure the independent variables, namely, Taxpayer awareness and the Tax Services Quality with the dependent variable, namely Taxpayer compliance in paying PBB-P2. In this research, respondents' answers will be measured using a Likert scale. Data analysis was carried out using the help of a computer program, namely SPSS (Statistical Product and Service Solutions) version 26.

Result and Discussion

Multiple Linear Regression Analysis

Linear regression is used to calculate the magnitude of the effect of variables the dependent variable (Y) is taxpayer compliance in paying PBB-P2 in Denpasar City. The results of multiple linear regression analysis of research data can be seen in Table 1 as follows:

Table 1. Multiple Linear Regression Analysis

Coefficients^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7.615	1.650		4.614	.000
	Taxpayer Awareness	.399	.063	.528	6.309	.000
	Tax Service Quality	.257	.085	.254	3.033	.003

a. Dependent Variable: Kepatuhan Wajib Pajak
Primary Data, 2024

Based on the results of the regression analysis as presented in Table 1, the regression equation can be seen as follows:

$$Y = \beta_1 X_1 + \beta_2 X_2 + e$$

$$Y = 0.528X_1 + 0.254X_2$$

The regression coefficient on the Taxpayer awareness variable (X1) has a positive value of 0.528, which means that if the Taxpayer awareness variable (X1) increases with the assumption that the tax service quality variable is considered constant, Taxpayer compliance in paying PBB-P2 in Denpasar City will increase. The regression coefficient on the tax service quality variable (X2) has a positive value of 0.254, which means that if the tax service quality variable (X2) increases with the assumption that the Taxpayer awareness variable is considered constant, Taxpayer compliance in paying PBB-P2 in Denpasar City will increase.

Coefficient of Determination (R²)

The coefficient of determination (R²) essentially measures how far the model's ability is to explain variations in the dependent variable. The coefficient of determination value is between zero and one. A small R² value means that the ability of the independent variables to explain variations in the dependent variable is very limited. An R² value that is close to one means that the independent variables provide almost all the information needed to predict variations in the dependent variable. The results of the coefficient of determination test (R²) can be seen in the table 2 as follows:

Table 2. Coefficient of Determination Test Results (R²)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.686 ^a	.470	.459	1.472

a. Predictors: (Constant), Tax Services Quality, Taxpayer Awareness
Primary Data, 2024

Based on Table 2, the magnitude of the effect of the independent variable on the dependent variable is shown by the Adjusted R Square value of 0.459. This indicates that 45.9% of taxpayer compliance can be explained by the variables of taxpayer awareness and the Tax Services Quality, while the remaining 54.1% is influenced by other variables and factors not examined in this research.

ANOVA Significance Test (F Statistical Test)

The F statistical test is an anova significance test which will provide an indication of whether the dependent variable is linearly related to the independent variable (Ghozali, 2021:148). The results of the F statistical test can be seen in the ANOVA table in the sig column. If the sig value ≤ 0.05 then H₀ is rejected and H_a is accepted, which means that the independent variables jointly effect the dependent variable. The results of the F statistical test can be seen in Table 3 as follows:

Table 3. ANOVA Significance Test (F-Test)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	186.571	2	93.285	43.052	.000 ^b
	Residual	210.179	97	2.167		
	Total	396.750	99			
a. Dependent Variable: Taxpayer Awareness						
b. Predictors: (Constant), Tax Services Quality, Taxpayer Awareness						
Primary Data, 2024						

Based on Table 3, the F-value is 43.052 with a significance level of 0.000, less than 0.05, which means that H₀ is rejected and H₃ is accepted, so it can be concluded that Taxpayer awareness and the Tax Services Quality simultaneously have a significant effect on Taxpayer compliance in paying PBB-P2 in Denpasar City. And the regression model is suitable to be used to predict taxpayer compliance in paying PBB-P2 in Denpasar City.

T-test

The t statistical test basically shows how far the effect of an explanatory or independent variable individually is in explaining variations in the dependent variable (Ghozali, 2021: 148). Testing via the t statistical test is carried out at a significance level of 5%, if the calculation results show a sig value ≤ 0.05 then H₀ is rejected and H_a is accepted, which means that the independent variables individually effect the dependent variable. The results of the t statistical test for research data can be seen in table 4.16 as follows:

Table 4. T Statistical Test

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7.615	1.650		4.614	.000
	Taxpayer Awareness	.399	.063	.528	6.309	.000
	Tax Service Quality	.257	.085	.254	3.033	.003
a. Dependent Variable: Kepatuhan Wajib Pajak						

Taxpayer Awareness on Taxpayer Compliance

Based on the results of the t statistical test on the effect of Taxpayer awareness on Taxpayer compliance, the regression coefficient value of 0.528 is positive with a significance value of 0.000 < 0.05. This result means that H₀ is rejected and H₁ is accepted, which means that taxpayer awareness has a positive and significant effect on taxpayer compliance in paying PBB-P2 in Denpasar City.

Tax Service Quality on Taxpayer Compliance

Based on the results of the t statistical test on the effect of tax service quality on taxpayer compliance, the regression coefficient value of 0.254 is positive with a significance value of $0.003 < 0.05$. This result means that H_0 is rejected and H_2 is accepted, which means that the Tax Services Quality has a positive and significant effect on taxpayer compliance in paying PBB-P2 in Denpasar City.

Conclusion

Taxpayer awareness has a positive and significant effect on taxpayer compliance in paying PBB-P2 in Denpasar City. The Tax Services Quality has a positive and significant effect on taxpayer compliance in paying PBB-P2 in Denpasar City. Taxpayer awareness and the Tax Services Quality simultaneously have a significant effect on taxpayer compliance in paying PBB-P2 in Denpasar City.

The results of this research can be used as a basis for optimizing Taxpayer compliance in paying PBB-P2 in Denpasar City. To increase PBB-P2 Taxpayer compliance, it is best to first increase the accuracy of Taxpayer information. Apart from that, the Denpasar City Regional Revenue Agency is expected to always prioritize service quality through socialization, understanding procedures for paying taxes and services to Taxpayers. This will have a big impact on Taxpayer compliance in carrying out their obligations to pay PBB-P2 in Denpasar City.

PBB-P2 Taxpayers at the Denpasar City Regional Revenue Agency are expected to increase their self-awareness in paying their tax obligations on time and are expected to be more active in seeking information related to taxation so that Taxpayers can understand their rights and obligations in paying taxes. Future researchers are expected to observe more closely other factors that can affect Taxpayer compliance in paying PBB-P2 by adding other more relevant independent variables such as Taxpayer knowledge, tax sanctions, Taxpayer attitude, level of education and income which can effect compliance. Taxpayers in paying Land and Building Tax. Apart from that, future researchers are expected to be able to expand the research area or outside the Denpasar City area. So that future researchers can increase the number of research samples, apply other theories or other models that are suitable to be used to determine taxpayer compliance which have not been included in this research in the hope of producing findings that are more useful for practitioners and can increase regional government references in helping to achieve land tax revenue. and Rural and Urban Buildings.

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