

Compliance Analysis of Land and Building Tax in The Regency of Bengkalis

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ABSTRACT--The study aims to determine factors influence compliance of land and building Tax rural and urban areas (PBB-P2) in Bengkalis Regency This research uses mixed research method (Mix research) by using explanatory sequential method that is collecting qualitative data to help explain or elaborate on quantitative results. Knowledge, social norms, moral norms, tax sanctions, tax audits and tax socialization were analyzed as factors influencing PBB-P2 compliance. The population in this study was the United Nations Taxpayer PBB-P2 who was chosen by purposive sampling technique. A total of 256 respondents participated in this study. The results of data analysis using multiple regression shows social norms and tax sanctions that affect tax compliance of PBB-P2. The results of data analysis using multiple regression shows social norms, tax sanctions and tax audit that significant affect to tax compliance of land and building tax (PBB-P2) but tax knowledge not significant. The results of qualitative analysis through interviews and observations indicate that the efforts made by the government to increase tax compliance must be supported by justice and public trust in the government.

Keyword--Land and Building Tax, Knowledge, Social Norms, Moral Norms, Sanctions, Tax audit

I. INTRODUCTION

The enactment of Law Number 22 of 1999 concerning regional government and Law Number 25 concerning central and regional financial balancing gives authority to regions to regulate their resources, namely by promoting the potential of Regional Original Revenue (PAD). With the enactment of Law Number 28 of 2009, namely the transfer of authority to collect Land and Building Taxes for Rural and Urban Areas (PBB-P2) from the central government to the regions, making PBB P2 become one of the sources of PAD that must be taken into account. Bengkalis Regency is a regency that has relied on regional income from the transfer of oil revenues from the central government. However, in recent years there has been a decline in transfer revenues due to a decline in oil resources. Therefore, the Bengkalis Regency Government seeks to explore the potential of local revenue, one of which is the receipt of the Land and Building Taxes for Rural and Urban Areas (PBB-P2).

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The potential for Land and Building Tax (PBB-P2) owned by Bengkalis district is very high. This is because the Regency has quite a lot of the community plantation area and the growth of the office building is quite rapid. Reaserch Nasir et.al (2017) shows that Bengkalis Regency has a potential of PBB-P2 of 20 billion, but only billions can be collected. Although the potential of PBB-P2 is large and there is an increase every year, revenues from PBB-P2 have never reached the target set. PBB-P2 receipts in Bengkalis Regency for the last 5 years can be seen in the following table:

Table 1: Pbb-P2 Receipts In Bengkalis Regency For The Last 5 Years

Tahun	Target	Realisasi	Persentase
2014	Rp 7.000.000.000	Rp 5.982.052.488	85,46%
2015	Rp 7.000.000.000	Rp 6.067.972.452	86,69%
2016	Rp 7.300.000.000	Rp 6.442.682.651	88,30%
2017	Rp 11.000.000.000	Rp. 5.019.369.310	43,3%

From the table I above, it can be seen that PBB-P2 revenue in Bengkalis Regency only reached 85.46%, in 2015 it reached 86.69%, and in 2016 it reached 88.30% and in 2017 even the realization was decreased by only 43.3%. Various attempts have been made by the Bengkalis Regency Government through the Regional Financial Management and Asset Agency to achieve the target of PBB-P2 revenue. For example, giving awards to taxpayers who obey paying taxes, socialization and so on.

Research on taxpayer compliance in paying Land and Building Rural and Urban areas (PBB-P2) finds that there are various factors that affect tax obligations, including tax administration and tax sanctions (Syaiful, 2016), understanding taxation, service quality, sanctions and tax audits (Harmawati and Yadnyana, 2016). Income Level, Moral Obligations, Tax Administration System, and Tax Examination (Gusar; 2015).

Tax compliance theory shows that tax compliance issues are a classic problem. The classical economic approach states that tax audits, severe sanctions and fines appear as the most effective strategy to combat tax crime (Allingham & Sandmo, 1972; Srinivasan, 1973). In addition, economic and psychological factors also greatly affect one's tax compliance (Kirchler; 2007). Tax compliance depends on the climate of integration of economic and psychological factors between the government and taxpayers. However, several studies have shown that the preventive effect on tax compliance has only a small impact, sometimes even having a negative effect (Frey, 1999; Kirchler, 2007).

The behavior of a taxpayer is also influenced by their detention regarding taxes. Parera and Erawati's (2017) research show that tax knowledge can affect the level of taxpayer compliance in paying the United Nations in Yogyakarta.

Basri et al (2012) which shows that subjective norms consisting of social norms and moral norms influence a person's behavior to obey or not. Social norms are built through social pressure and the influence of people around taxpayers who are considered important, for example tax officers and company leaders. Moral norms or morality is a genuine awareness to pay taxes is one aspect or part of state consciousness (Kadarukmi and Lasmana, 2015). The results of Mustikasari (2007) and Basri, et al (2014) also showed significant influence on moral norms with tax compliance. Other research shows that socialization factors also affect compliance with land and building taxes

(Yuwono, 2015). Based on the description above, this study aims to examine the effect of tax knowledge, social norms, tax sanctions and tax checks on compliance to pay land and building tax (PBB-P2) in Bengkalis Regency and analyze what constraints faced by the government in collecting PBB P2.

II. LITERATUREREVIEW

2.1 Compliance Paying Land and Building Taxes

Tax compliance is a behavior of personal taxpayers or bodies that are timely and compliant with tax regulations and provisions set by the government, starting from the tax burden that must be paid up to the date of payment. According to Fidel (2010: 53). Taxpayer compliance (tax compliance) The United Nations can be measured by applying UN regulations, namely Law Number 12 of 1994 by looking at the behavior of taxpayers in paying the United Nations on time, reporting any changes in the land / house occupied, taking care of and filling out a Notice Tax Object (SPOP) correctly, and submit the SPOP that has been filled to the Land and Building Tax Service Office or tax officer.

2.2 Taxation Knowledge and Tax Compliance.

Ageng (2011) taxation knowledge is the ability of a taxpayer to know taxation regulations, whether it is about the tax rates they will pay, or the tax benefits that will be useful for their lives. With the knowledge of taxation will help taxpayer compliance in paying taxes so that the level of compliance will increase (Ageng 2011). Wulandari and Suyanto's research (2014) in Sleman District shows that knowledge of the United Nations has a significant impact on tax compliance. This is supported by research Budiartama and Jati (2016) on PBB P2 taxpayers in the city of Denpasar indicating that taxpayer's knowledge of land and building taxes has a positive effect on compliance paying land and building taxes. Based on the explanation above, the researcher formulated the following hypothesis:

H1: taxation knowledge affects taxpayers' compliance in paying land and building taxes

2.3 Social Norms and Tax Compliance.

Individuals who have been affected by social norms will tend to comply with their tax obligations if developing social norms are compliant with tax payments (Iyer, 2016). In this study social norms have a positive effect on compliance with paying taxes. Basri et.al (2012); Widiastuti dan Laksito (2014) research also states that social norms are built through social pressure and the influence of people around taxpayers who are considered important, for example tax officers and company leaders. If people around taxpayers who are considered important to have a positive attitude towards tax compliance, the taxpayer will obey pay taxes. Conversely, if those around Taxpayers who are considered important have a negative attitude towards tax compliance, the Taxpayer will avoid taxes. From the description, the researcher formulates the following hypothesis:

H2: Social norms affect taxpayer compliance in paying land and building taxes.

2.4. Tax Sanctions and Tax Compliance.

Sanctions are factors that compel someone to submit and obey the rules that have been set. According to Mardiasmo (2013: 59) argues that tax sanctions are a guarantee that the provisions of taxation legislation (taxation

norms) will be obeyed or obeyed or obeyed. Or it could be in other words tax sanctions are a deterrent (preventive) so that taxpayers do not violate taxation norms. Research by Suciningsih et al (2015) shows that tax sanctions have an effect on land tax compliance and rural buildings in the urban Buleleng Regency. The results of Yusnidar et al (2015) also show that sanctions for the United Nations affect compliance with PBB P2 taxpayers in Jombang Regency. Based on the explanation above, the researcher formulated the following hypothesis:

H3: taxation sanctions affect positive on compliance with land and building taxpayers.

2.5 Tax audit and Tax Compliance.

In attribution theory and social learning theory states that examination is an external cause because it comes from outside the taxpayer. Whereas in social learning theory observing the model and repeating the behavior carried out by the model is not just a simple imitation, one can learn through observation and direct experience (Heider,1958). In this case the tax examiner can make observations of taxpayers who will be examined based on direct experience that has been done before. Rahayu (2010) states that tax audits affect taxpayer compliance, especially examination in the applicable tax articles. This is supported by the study of Gunarso (2016) which proves that the higher the audit, the lower the level of tax non-compliance. Based on the description above, the researcher can formulate the following hypothesis:

H4: tax audit affects the compliance of taxpayers in paying land and building taxes.

III. METHODOLOGY/MATERIALS

This research is a mixed research namely a combination of quantitative and qualitative research. Quantitative research is used to answer the existing phenomenon by conducting a series of data testing using statistical analysis to prove the research hypothesis. The mixed research method chosen is an explanatory sequential design that collects qualitative data to help explain or elaborate on quantitative results.

The population in this study are land and building taxpayers registered with the Regional Revenue Service of Bengkalis Regency. Purposive sampling sampling technique. Each variable is measured by using a 5-point liketr scale, with very strongly disagreeing up to strongly agree. Data collection techniques are carried out by interview, documentation and observation techniques. Interviews are conducted with the public, government officials. The informant is determined by snowball technique, namely by visiting the revenue agency and managing the regional finances and meeting with officials who are authorized to collect land and building taxes.

The analysis is carried out in two stages, the first stage is quantitative analysis using multiple regression. The second stage Qualitative analysis is the process of systematically finding and compiling data obtained from interviews, field notes and documentation by organizing data into categories, describing it into units, synthesizing, composing into patterns, choosing which ones are important and which will learned and made conclusions so that they are easily understood by themselves and others (Sugiyono, 2014: 89).

IV. RESULT

4.1 Demographic of Respondents

From the 300 questionnaires distributed, 256 were processed. Respondents who participated in this study can be seen in the table II below:

Table 2: Demographics of Respondents

Keterangan	Frekuensi	Persentase (%)
Gender:		
a. Male	163	63,7
b. Female	93	36,3
Total	256	100
Region :		
a. Islam	176	68,8
b. Kristen	32	12,5
c. Hindu	6	2,3
d. Budha	38	14,8
e. Others	4	1,6
Total	100	100
Education:		
a. elementary school	21	8,2
b. junior high school	31	12,1
c. high school	105	41,0
d. undergraduate	81	31,6
e. others	18	7,0
Total	100	100
Occupational		
a. civil servants	34	13,3
b. private employees	49	19,1
c. self employed	95	37,1
d. others	78	30,0
Total	92	100

4.2 Descriptive Statistics

The results of descriptive statistical testing include the minimum value, maximum respondent's answer, average and standard deviation. The results of the analysis can be seen in the following table:

Table 3: Descriptive Statistics of Variables

	N	Minimum	Maximum	Mean	Std. Deviation
Tax compliance	256	4.00	19.00	13.3125	2.83189
Moral norms	256	6.00	15.00	10.9727	2.08337
Tax sanctions	256	4.00	20.00	12.1367	2.89842
Tax audit	256	20.00	50.00	34.6562	5.80728

4.3 Results of Testing of Research Instruments.

Validity test was carried out using the correlation of Bivariate Pears (Pearson Moment Product Correlation). The instrument is said to have a strong correlation if the correlation is > 0.6 with a significance of $< 5\%$ (Sugiono, 2014). The reliability testing of this study uses the Cronbach Alpha coefficient. Variables are said to be reliable if Cronbach Alpha- has a value greater than 0.6 (Nunally, 1996)

Table 4: Result of Validity and Reliability

Variabel	Statement	Pearson Correlation	Sig	explanation	Cronbach Alpha
Tax compliance (Y)	KP1	0,719	0.00	Valid	0,737
	KP2	0,708	0.00	Valid	
	KP3	0,787	0.00	Valid	
	KP4	0,797	0.00	Valid	
Tax knowladge (X1)	P1	0,728	0.00	Valid	0,764
	P2	0,796	0.00	Valid	
	P3	0,606	0.00	Valid	
	P4	0,711	0.00	Valid	
	P5	0,751	0.00	Valid	
Social norms (X2)	NS1	0,867	0.00	Valid	0,907
	NS2	0,909	0.00	Valid	
	NS3	0,855	0.00	Valid	
	NS4	0,880	0.00	Valid	
Tax sanctions (X5)	S1	0,696	0.00	Valid	0,876
	S2	0,711	0.00	Valid	
	S3	0,834	0.00	Valid	
	S4	0,748	0.00	Valid	
Tax audit (X4)	PP1	0,737	0.00	Valid	0,876
	PP2	0,717	0.00	Valid	
	PP3	0,640	0.00	Valid	
	PP4	0,644	0.00	Valid	
	PP5	0,744	0.00	Valid	
	PP6	0,622	0.00	Valid	

Variabel	Statement	Pearson Correlation	Sig	explanation	Cronbach Alpha
	PP7	0,599	0.00	Valid	
	PP8	0,597	0.00	Valid	
	PP9	0,725	0.00	Valid	
	PP10	0,791	0.00	Valid	

The validity test shows that all items have a significant correlation value which is sig <5% and r> 0.6 which means that all instruments are valid. The cronbach Alpha value for all variables is greater than 0.6 so that it can be concluded that all instruments in this study are reliable.

4.4 Result of R Square

To determine the fit model, R square is used. R square can be seen in the following table:

Tabel 5: R Square

Model	R	Adjusted R Square	Std. Error of the Estimate	Change Statistics			Sig. F Change		
				R Square	F Change	df1		df2	
1	.490 ^a	.240	.228	2.48857	.240	19.803	4	251	.000

Based on table above R square has a value of 0.24 which explains 24% changes in independent variables described independent variables.

Result of Hypothesis Testing

The results of testing the hypothesis using the regression coefficient can be seen in the following table VI :

TABLE 6: RESULT OF HYPOTHESIS TESTING

	B	t	Sig.	Result
Hypothesis 1	-.075	-.963	.337	Rejected
Hypothesis 2	.377	7.656	.000	Accepted
Hypothesis 3	.187	2.869	.004	Accepted
Hypothesis 4	.074	2.391	.018	Accepted

Sig level 0.05

The results of testing hypothesis 1 shows the level of significance of the influence of tax knowledge on tax compliance of $0.337 > 0.05$ meaning that hypothesis 1 is rejected. The results of testing hypothesis 2 shows the significance of the influence of social norms on tax compliance of $0.00 < 0.05$, meaning that hypothesis 2 accepted. The results of testing hypothesis 3 shows the significance of the effect of tax sanctions on tax compliance of $0.004 < 0.05$ meaning that hypothesis 4 is accepted. The results of testing hypothesis 4 shows the level of significance of the effect of tax audit on tax compliance of $0.018 < 0.05$ meaning hypothesis 4 is accepted.

4.5 Discussion

The results of the analysis show that knowledge of land and building taxes does not affect the compliance of paying taxes. This is not in accordance with the theory proposed and is not consistent with the research of Wulandari and Suyanto (2014); Budiartama and Jati (2016) but this research consistent with Fauziati et al (2016) that tax knowledge has no impact on tax compliance. The results of interviews and observations show that most people who have knowledge of land and building taxes still have a reluctance to pay taxes.

Social norms influence tax compliance. The results of this study are consistent with the Planned of behavior theory (Ajzen, 1988) which states that a person's behavior is determined by the norms prevailing in society. This study also supports previous studies (Basri et al, 2015; Widiastuti dan Laksito, 2014) that social norm will be boost compliance pay building and land tax. According to the interviews and observation shows that social influence in society strongly influence the behavior of community members. Habit of the majority of the community evade taxes would affect another to did not pay the tax

Tax sanctions are significant for compliance with paying land and building taxes. Tax sanctions ranging from reprimands, fines and foreclosures give a direct influence on community compliance to pay for PBB P2. The greater the perceived sanctions, the more obedient the taxpayer is to pay land and building tax. The result consistent with prior research Suciningsih et al (2015); Yusnidar (2015) that the sanction will increase to pay taxes taxpayer compliance land and building tax. The result of this research supported by documentation as well as the objective of the interview with the field officer of taxes had not yet that the sanction which have already been stipulated had a significant effect on the public compliance with regulations pay such a tax. The amount of tax of land and building which are similarly placing a individual tax payers should be increasing if they did not fulfill the rules by which we created a government, so the amount of tax they pay just gets bigger.

Tax audit affect tax compliance. The result consistent with Gunarso (2016). The results of interviews, observations indicate that audits are often carried out mainly for the addition of new tax objects and the addition of the United Nations area to old tax objects. Examination of tax arrears is only carried out on existing data. Examination conducted have an impact on tax compliance.

V. CONCLUSIONS, IMPLICATIONS, LIMITATIONS, AND SUGGESTIONS

The results of quantitative and qualitative data analysts show that social norms and tax sanctions and tax audits have a significant effect on tax compliance. Tax knowledge does not affect compliance with paying land and building taxes. The results of interviews and observations and documentation show that the efforts made by the

Bengkalis Regency government to improve PPB P2 tax compliance have not had much influence on the compliance of the people paying taxes. Even most taxpayers feel that the taxes they pay should be used for the benefit of the community in the wrong way.

The importance of building government trust in the community is something that must be considered by the government. A clean government and financial management that is appropriate and perceived by the community benefits will create trust for the community so that it raises awareness of the importance of taxes paid.

More intensive taxation socialization is also needed to improve public understanding and awareness of the importance of paying land and building taxes. Simplification of tax administration is also very necessary. The procedure is not complicated and easy to support the smooth payment of land taxes and urban rural buildings. However, this study has some limitations in the number of tax objects that have not been represented because they only choose three regions in Bengkalis Regency. Variables used in influencing tax compliance are still limited, the problem alone does not examine reward and justice variables.

Based on the findings of this study, further research is needed to determine the level of public trust in the government and the level of government fairness. Trust is an important matter regarding the taxes paid whether the government will really use it for people's welfare. Justice is also important, fair in terms of the amount paid, fair in the sanctions received, If the taxpayer feels that their tax burden is fair or fair then they will not delay paying taxes.

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