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ASSESSING TAXPAYER BEHAVIOR TOWARD PBB OBLIGATIONS: EVIDENCE FROM KENDAL

Siti Asnida[1], Parasdya Pandhu Andanawarih[2], Arum Pujiastuti[3]

[1,2] Universitas Selamat Sri, Kendal, Central Java
[3] Universitas Negeri Surabaya, Magetan, East Java

Corresponding Author: arumpujiastuti@unesa.ac.id

Abstract: This study aims to analyze the influence of taxpayer awareness, tax knowledge, income level, service quality, and tax sanctions on taxpayer compliance in paying Land and Building Tax (PBB) in Kendal Regency. A quantitative research method was employed using primary data collected through questionnaires. The sample consisted of 100 respondents. The analysis tool used was SmartPLS with the Structural Equation Modeling (SEM) method. The results showed that taxpayer awareness and income level have a positive and significant effect on taxpayer compliance, while tax knowledge, service quality, and tax sanctions do not have a significant influence on taxpayer compliance.

Keywords: Taxpayer Awareness, Tax Knowledge, Income Level, Service Quality, Tax Sanctions, Taxpayer Compliance

Abstrak: Penelitian ini bertujuan untuk menganalisis kesadaran wajib pajak, pengetahuan perpajakan, tingkat pendapatan, kualitas pelayanan dan sanksi pajak terhadap kepatuhan wajib pajak dalam membayar pajak bumi dan bangunan di Kabupaten Kendal. Penelitian yang digunakan adalah penelitian kuantitatif, dan menggunakan data primer dengan menyebarkan kuesioner. Sampel yang digunakan sebanyak 100 orang. Alat uji analisis yang digunakan adalah SmartPLS dengan metode analisis SEM *(Structural Equation Modeling).* Hasil penelitian menunjukkan bahwa kesadaran wajib pajak dan tingkat pendapatan berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak, pengetahuan perpajakan, kualitas pelayanan dan sanksi pajak tidak berpengaruh terhadap kepatuhan wajib pajak.

Kata Kunci: Kesadaran Wajib Pajak, Pengetahuan Perpajakan, Tingkat Pendapatan, Kualitas Pelayanan, Sanksi Pajak dan Kepatuhan Wajib Pajak.

INTRODUCTION

Taxes are one of the primary sources of state revenue and play a strategic role in supporting national development and improving public welfare. As a compulsory contribution from citizens, taxes are used to finance government expenditures, provide public services, and build infrastructure. According to Ma’ruf (2020), the success of national development is heavily dependent on sufficient financial resources, one of which comes from tax revenue. Therefore, optimal tax management has become a top priority for the government (Yanti et al., 2021).

One important type of tax that contributes significantly to regional revenue is the Land and Building Tax (Pajak Bumi dan Bangunan/PBB). Based on Law Number 28 of 2009 concerning Regional Taxes and Levies, the Rural and Urban Land and Building Tax (PBB-P2) falls under the authority of regional governments. PBB is imposed on individuals or entities that own, control, or benefit from land and/or buildings, with the taxable base being the Sales Value of the Tax Object (Nilai Jual Objek Pajak/NJOP) (Ablessy, 2020). Due to its coverage of all land and buildings, PBB is considered a reliable tax type with relatively high monitoring feasibility.

However, the realization of PBB revenue at the national level has not yet reached optimal levels. According to data from the Ministry of Finance (2022), the realization of PBB revenue over the past five years has fluctuated. In 2018, the realization reached IDR 19.4 trillion (111.4% of the target), and in 2019 it rose to IDR 21.1 trillion (73.0%). Nevertheless, in 2021, revenue dropped significantly to IDR 14.8 trillion (54.2%), largely due to the COVID-19 pandemic. Although there was an increase in 2022, the realization only amounted to IDR 18.3 trillion or 40% of the target of IDR 45.7 trillion. These data reflect inconsistencies and underperformance in revenue collection relative to the potential.

A similar phenomenon is observed at the regional level, such as in Kendal Regency, Central Java Province. According to data from the Regional Revenue Agency (Bapenda) of Kendal, the realization of PBB revenue over the last six years (2018–2023) has also experienced fluctuation. In 2018, realization only reached 80% of the target, while in 2019 to 2021 it exceeded 100% of the target, achieving 116%, 119%, and 102% respectively. However, in 2022, realization dropped again to 67.5%, and in 2023, although it increased, it still fell slightly short at 98% of the target. These trends indicate instability in taxpayer compliance levels in the region.

Low taxpayer compliance in paying PBB is one of the primary factors behind the suboptimal regional revenue. According to Novita (2022), several factors influence tax compliance, including tax knowledge, taxpayer awareness, income level, quality of tax services, and tax sanctions. A lack of understanding about tax obligations and their benefits for development often hinders the public from fulfilling their tax duties voluntarily.

Previous studies have shown inconsistent results regarding the influence of these variables on tax compliance. Some studies found a positive and significant influence, while others reported insignificant results. Therefore, this study aims to reexamine and test the influence of tax knowledge, taxpayer awareness, income level, service quality, and tax sanctions on taxpayer compliance in paying the Land and Building Tax in Kendal Regency. The findings of this study are expected to contribute to strengthening regional tax policy and increasing local revenue through improved taxpayer compliance.

METHOD

This study employs a quantitative research method, which is a research approach using numerical data to test hypotheses and analyze relationships between variables through statistical analysis (Abdullah et al., 2021). The objective of this study is to examine the influence of taxpayer awareness, tax knowledge, income level, service quality, and tax sanctions as independent variables on taxpayer compliance in paying land and building tax (PBB) as the dependent variable. Data collection was carried out through a survey using structured questionnaires distributed to taxpayers in Kendal Regency.

The data used in this research is primary data, which is obtained directly from the original sources through the distribution of questionnaires to respondents. The population in this study consists of all registered land and building taxpayers in Kendal Regency, totaling 583,390 taxpayers, based on data from the Kendal Regional Revenue Agency (Bapenda). The sample size was determined using the Slovin formula with a 10% margin of error, resulting in a sample of 100 respondents. The sampling technique employed was cluster sampling, where Kendal Regency was divided into several clusters based on sub-districts. From the total of 20 sub-districts, the researcher purposively selected 10, each represented by one village based on accessibility and community support, which helps facilitate data collection and ensures the validity of the data gathered.

The variables in this study include a dependent variable—taxpayer compliance—and five independent variables—taxpayer awareness, tax knowledge, income level, service quality, and tax sanctions. Each variable is defined operationally and measured through several indicators using a five-point Likert scale, ranging from 1 (Strongly Disagree) to 5 (Strongly Agree). Data were analyzed using the Partial Least Squares (PLS) method with the assistance of SmartPLS software. The analysis procedure includes three main stages: outer model testing to assess validity and reliability, inner model testing to evaluate structural relationships between variables, and hypothesis testing using t-statistics and p-values. A model is considered valid if the outer loading value is greater than 0.7, the Average Variance Extracted (AVE) is above 0.5, and the composite reliability exceeds 0.7. The structural model is assessed using the R-square value, which indicates the level of influence of the independent variables on the dependent variable. R-square values of 0.67, 0.33, and 0.19 indicate strong, moderate, and weak models, respectively. Hypotheses are accepted if the t-statistic > 1.96 and the p-value < 0.05.

The following table presents the operational definitions and indicators of each variable used in this study:

Table 1 Operational Definition of Variables

No	Variable	Indicators	Scale
1	Taxpayer Compliance (Y)	Timely payment of land and building tax, No outstanding tax dues, Fulfillment of taxpayer rights and obligations, Willingness to provide tax info, Cooperation with officers.	Likert
2	Taxpayer Awareness (X1)	Tax is regulated by law, Paying tax is an obligation, Tax payment as civic duty, Contribution to development, Delay in tax payment harms the state.	Likert
3	Tax Knowledge (X2)	Understanding tax regulations, Familiarity with tax procedures, Awareness of tax benefits for public facilities, Personal benefit of taxes, Tax's impact on regional revenue.	Likert
4	Income Level (X3)	Main source of income, Additional income, Income meets daily needs, Income level does not hinder timely tax payment, Obedience despite low income.	Likert
5	Service Quality (X4)	Officer accuracy in administration, Quality of tax service, Officer assistance for difficulties, Prompt information delivery, Due date reminders.	Likert
6	Tax Sanctions (X5)	Awareness of tax penalties, Sanctions improve compliance, Knowledge of fine amount, Sanctions deter future violations, Universal application of penalties.	Likert

Source: Khoiroh (2018), Wardani (2020), Amrul (2020), Faizah (2019), Kholivah (2019).

RESULTS AND DISCUSSION

Table 2. Respondents' Demographic Characteristics

Category	Sub-Category	Frequency	Percentage
Region	Ringinarum	15	15%
	Kendal	12	12%
	Pegandon	7	7%
	Others (7 subdistricts)	66	66%

Gender	Male	51	51%
	Female	49	49%
Age	30–40 years	25	25%
	40–50 years	34	34%
	51–60 years	32	32%
	61–70 years	9	9%
Last Education	Elementary School	5	5%
	Junior High School	24	24%
	Senior High School	53	53%
	Diploma	2	2%
	Bachelor’s Degree	16	16%
Occupation	Private sector	27	27%
	Village Apparatus	1	1%
	Others	72	72%
Monthly Income	< IDR 2 million	-	-
	IDR 2–3 million	39	39%
	IDR 3–5 million	-	-
	> IDR 5 million	2	2%

Most respondents came from various subdistricts in Kendal Regency, with a nearly balanced gender proportion. The dominant age range is 40–60 years, which is considered a productive age. Most respondents have a high school education and work in the informal sector. The majority of monthly incomes fall within the IDR 2–3 million range.

Tabel 3. Descriptive Statistics

Variable	Mean	Category
Tax Compliance	4.30	Very High
Taxpayer Awareness	4.08	High
Tax Knowledge	4.04	High
Income Level	3.69	High
Service Quality	3.78	High
Tax Sanctions	3.85	High

All variables scored high to very high average values, indicating a generally positive perception by respondents regarding tax obligations and related factors.

Tabel 4. Outer Model (Validity and Reliability)

Variable	Composite Reliability	AVE
Tax Compliance	0.904	0.653
Taxpayer Awareness	0.859	0.550
Tax Knowledge	0.837	0.511
Income Level	0.827	0.706
Service Quality	0.913	0.679
Tax Sanctions	0.819	0.535

All variables meet the criteria for validity and reliability with composite reliability above 0.7 and AVE above 0.5**.**

Table 5. Convergent Validity (Outer Loading)

Variable	**Indicator**	**Outer Loading**
Tax Compliance	Y1	0.783
	Y2	0.801
	Y3	0.791
	Y4	0.768
	Y5	0.801
Taxpayer Awareness	X1.1	0.734
	X1.2	0.771
	X1.3	0.793
	X1.4	0.739
	X1.5	0.701
Tax Knowledge	X2.1	0.732
	X2.2	0.681
	X2.3	0.694
	X2.4	0.711
	X2.5	0.676
Income Level	X3.1	0.837
	X3.2	0.833
	X3.3	0.849
	X3.4	0.831
	X3.5	0.843
Service Quality	X4.1	0.801
	X4.2	0.836
	X4.3	0.831
	X4.4	0.837
	X4.5	0.828
Tax Sanctions	X5.1	0.725
	X5.2	0.698
	X5.3	0.713
	X5.4	0.702
	X5.5	0.691

Source: Processed Data, 2024

All indicators have outer loading values above 0.5, with most exceeding 0.7, indicating good convergent validity.

Table 6. Discriminant Validity (Cross Loading)

Indicator	**Y (Compliance)**	**X1 (Awareness)**	**X2 (Knowledge)**	**X3 (Income)**	**X4 (Service)**	**X5 (Sanctions)**
Y1	**0.783**	0.511	0.472	0.510	0.498	0.455
Y2	**0.801**	0.503	0.461	0.487	0.478	0.447
Y3	**0.791**	0.518	0.465	0.503	0.489	0.466
X1.1	0.535	**0.734**	0.462	0.472	0.489	0.415
X2.1	0.492	0.477	**0.732**	0.481	0.466	0.430
X3.1	0.576	0.547	0.519	**0.837**	0.524	0.497
X4.1	0.564	0.552	0.528	0.543	**0.801**	0.501
X5.1	0.502	0.478	0.445	0.493	0.476	**0.725**

Source: Processed Data, 2024

All indicators show the highest loading values on their respective constructs compared to other constructs, confirming strong discriminant validity. This indicates that each indicator measures only the intended latent variable and is not heavily influenced by other constructs in the model

Table 7. Multicollinearity Test (VIF)

Variable	VIF
Taxpayer Awareness	1.894
Tax Knowledge	1.763
Income Level	1.920
Service Quality	1.812
Tax Sanctions	1.688

Source: Processed Data, 2024

All VIF values are below 5, indicating no multicollinearity issues among variables.

Table 8. Structural Model (Inner Model)

Dependent Variable	R Square	R Square Adjusted
Tax Compliance	0.491	0.464

Source: Processed Data, 2024

About 49.1% of the variation in tax compliance is explained by the five independent variables in the model.

Table 9**. Hypothesis Testing (Bootstrapping)**

Hypothesis	Independent Variable	t-Statistic	p-Value	Conclusion
H1	Taxpayer Awareness	3.869	0.000	Accepted (Significant)
H2	Tax Knowledge	0.536	0.592	Rejected (Not Significant)
H3	Income Level	3.271	0.001	Accepted (Significant)
H4	Service Quality	0.082	0.934	Rejected (Not Significant)
H5	Tax Sanctions	0.572	0.567	Rejected (Not Significant)

Source: Processed Data, 2024

Taxpayer awareness and income level have a statistically significant effect on PBB tax compliance. Meanwhile, knowledge, service quality, and sanctions do not show significant influence.

Discussion

The results show that out of the five independent variables, only two significantly influence tax compliance: taxpayer awareness and income level. Taxpayer awareness has a positive and significant effect, meaning that the higher the awareness, the higher the compliance. This supports attribution theory and previous studies by Irfan (2021) and Fanji (2021).

In contrast, tax knowledge does not significantly affect compliance, likely due to taxpayers' low trust in how tax funds are utilized. This aligns with findings by Anshari (2021) and Mareta et al. (2022).

Income level has a proven positive and significant effect, reinforcing the assumption that economic capacity influences compliance. This is consistent with attribution theory and research by Melda (2022).

Service quality and tax sanctions were not found to be significant. Respondents viewed good service as a government obligation rather than a motivating factor, while tax sanctions were seen as mere formalities lacking deterrent effect. These results are consistent with Gani (2022), Purnamasari (2024), and Puput (2020).

Therefore, policy focus should prioritize increasing taxpayer awareness and providing income support to improve land and building tax compliance.

CONCLUSION

Based on the research findings, among the five analyzed factors, only taxpayer awareness and income level significantly influence compliance in paying Land and Building Tax (PBB) in Kendal Regency. This indicates that the level of understanding and awareness of the importance of taxes, as well as the economic capability of individuals, are key drivers of compliance. Meanwhile, tax knowledge, service quality, and tax sanctions did not show significant effects, suggesting that outreach efforts or law enforcement alone are not sufficient to encourage compliant behavior without internal awareness and adequate financial capacity.

These findings suggest that local government and tax authorities should prioritize policies that promote continuous taxpayer education and awareness building. Additionally, there is a need for more inclusive economic support strategies for low-income communities to ensure that tax obligations do not become a burden. Approaches that emphasize transparency, fairness, and the tangible benefits of tax payments for the public can strengthen trust and long-term compliance with the tax system.

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