

The Effect of Tax Officer Services, Tax Knowledge and Tax Sanctions on Taxpayer Perceptions of Land Tax Payment Compliance for Rural and Urban Buildings of Musi Banyuasin Regency

Redhy Ardiyanto¹ Wasiatur Rizqiyah² Harni Septianda Saputri³ Wiralestari⁴

Faculty of Economics and Business

Universitas Jambi

Indonesia

Abstract:- In some places, people aren't paying the taxes they owe for their land and buildings. This study looked at how helpful tax officers, knowing about taxes, and punishments for not paying them affected whether people followed the rules and paid their taxes. This research method uses Systematic Literature Review (SLR) which is an analysis of journals in the last 10 years. The findings of the investigation reveal that the factors of Tax Officer Service, Tax Knowledge, Tax sanctions have a discernible and beneficial impact on the taxpayers' perception in relation to their compliance with the payment of PBB P2 settings within the jurisdiction of Musi Banyuasin Regency.

Keywords :- Taxpayer Compliance, Tax Officer Services, Tax Knowledge and Tax Sanctions, Systematic Literature Review

I. INTRODUCTION

Taxes have a significant role in developing and supporting to improve community welfare, considering the importance and magnitude of the taxes roles, revenue in the tax sector needs to be increased, with the increase in regional tax revenue, it is hoped that the realization of regional taxes can increase which can further meet the financial needs used to finance local government activities.

Retrieving to the importance and magnitude role of taxes, revenue in the tax sector needs to be increased, so that the state can do more for the benefit of the community. In other words, taxes have a significant role in development, support, and improve the community welfare, especially in Musi Banyuasin Regency.

The Musi Banyuasin Regency is classified as one of the administrative regions within the province of South Sumatra, in Musi Banyuasin Regency local tax collection is managed by the Agency of Regional Tax and Retribution Manager (BPPRD) which located at Kolonel Wahid Udin Lingkungan VII Street, Number 240, the village of Serasan Jaya, which is located in the Sekayu District of the Musi Banyuasin Regency. The Musi Banyuasin Regency Government stated that tax objects in Musi Banyuasin Regency are expected to have a high enough potential to increase local tax revenues, one of which is the land tax on rural and urban buildings.

According to the Regional Regulation of Musi Banyuasin Regency Number 6 of 2018 concerning PBB P2, PBB P2, commonly referred to as tax, relates to the levying of taxes on real estate, encompassing land and buildings that are possessed, regulated, and/or utilized by either individuals or organizations in both metropolitan and rural domains, with the exception of areas specifically designated for plantation business activities, forestry, and mining.

Based on the result of preliminary survey, the researchers found out the data on the principal and realization of the PBB P2 of Musi Banyuasin Regency from 2019 to 2021 which are presented in Table 1.

Table 1 The Data on the Number of PBB P2 Taxpayers in Musi Banyuasin Regency from 2019 to 2021

Year	Main Stipulation	Realization of Main Stipulations		Remaining Main Stipulations	
	SPPT	SPPT	%	SPPT	%
2019	241.845	132.664	54,74	108.830	45,26
2020	249.207	128.231	66,83	120.973	33,15
2021	254.254	130.978	67,39	123.277	32,61

In accordance with the data in Upon examination of Table 1, it can be elucidated that the issuance of Notice of Land and Building Tax can be comprehended Payable (SPPT) and the target amount of revenue from 2019 to 2021 have increased, but this has not been matched by its realization, wherein the collection of land and building taxes in rural urban areas has not yet been well-realized, namely in 2019 it was only 54.75%, in 2020 it was 66.83% and in 2021 it was 67.39%. This indicates the phenomenon of the still low level of taxpayer compliance in carrying out their obligations.

II. LITERATURE REVIEW

➤ *Definition of Local Tax*

Regional taxes, commonly referred to as taxes, are obligatory payments to regional authorities by individuals or coercive entities as prescribed by law, without receiving immediate compensation, and are utilized for regional initiatives aimed at promoting the welfare of the populace (Law Number 28 of 2008 Article 1 Verse 10).

➤ *Definition of Land Building Tax*

The urban property Tax, known as the tax, pertains to the taxation of real estate assets, including land and buildings, that is possessed, managed, and employed by either individuals or organizations in both urban and rural regions, with the exception of those utilized regarding the operations of plantations, mining, and mining-based businesses. The tax applies to land, which includes the earth's surface, inland interior, and seas within the Musi Banyuasin Regency, as well as buildings that are permanently constructed on land, inland waters, or sea (Regulation of Musi Banyuasin Regency Number 6 of 2018).

Previous Study

Author and Year	Title of the Journals	Research Finding
(Mardiana &Wulandari, 2022)	There are things that make it harder for people to pay their taxes for theirland and buildings during the Covid- 19 outbreak in Sekayu District	Variables Taxpayer Attitude (X1), Taxpayer Awareness (X2), Taxpayer Knowledge (X3), andService Quality (X4) exhibit a constructive and notable impact onthe adherence of taxpayers to tax regulations (Y)
(Mumu et al.,2020)	This aims of thisstudy to investigate the impact of taxpayers understanding, taxstatutes and regulations, andtaxpayer awareness on the level of compliance in paying land and building taxes, specifically in the Sonder District of Minahasa Regency	Knowing about taxes, following the rules, and understandingwhy we have to paythem can help people pay their taxes for their land and buildings.
(Sulistianingt yas et al.,2022)	An Examination of the Applicability of Theory of Planned Behavior and AttributionTheory in Facilitating Taxpayer Compliance by PBB P2 in Probolinggo.	When people have a good attitude about following rules, they are more likely to do what they're supposed to. But when people feel like other people don't want them to follow the rules, they are less likely to do what they're supposed to. And when peoplefeel like they have to tax regulations In the discharge of their duties with regards to the payment of Land and Building Tax. c. Variable level of trust there is a significant positive impact on taxpayer compliance in paying PBB.

(Arrasi et al., 2022)	The Impact of Tax Knowledge, Socialization of Tax, and Tax Sanction toward the Compliance Taxpayers in Paying PBB	The compliance of taxpayers is influenced by variables such as taxation knowledge, tax socialization, and tax sanctions.	PBB-P2 at Regency Bapenda	PBB-P2 Taxpayer compliance.
(Siwi et al., 2020)	The Influence of Revenue and Tax Knowledge upon Taxpayer Compliance in PBB in Pulutan Village	A group of people looked at some information and found out that when people make more money and know more about taxes, they are more likely to pay their taxes on time in Pulutan Village.	(Robin et al., 2023)	Factors Influence Taxpayer Compliance in Paying PBB at Semarang City
(Andana et al., 2022)	Factors Influencing Taxpayer Compliance PBB.	The findings demonstrated that the outcomes were indicative of the following intention to comply did not significantly affect the compliance of PBB taxpayers in Bulurokeng Village. The implementation of sanctions does not produce a significant influence on the degree of adherence to tax obligations by taxpayers in Bulurokeng Village. Nationalism, government trust and law do not significantly affect taxpayer compliance in Bulurokeng Village.	(Tanati & Palenewen, 2022)	Taxpayer Compliance in Paying PBB During the Covid 19 Period in Jayapura City
(Amrul et al., 2020)	The Impact of Knowledges, Sanctions, and Services on Compliance of	The variables of taxpayer knowledge, tax sanctions and service quality have a significant impact on		The findings of this investigation reveal that The level of tax payment obligations by taxpayers land and building tax in Jayapura City has substantially decreased during the Covid-19 period, with a significant drop in revenue from this sector by approximately 15% in June 2020 compared to the target of Rp.27,099,075,000 set for 2019 for individuals and districts/cities. This decline can be attributed to various factors, including inadequate tax education, punitive measures imposed on non-compliant taxpayers, and the reduction of people's income during the pandemic.
			(Dharmayanti , 2023)	This study examines the relationship between tax service quality and taxpayer income with land building tax compliance//
				This conclusion provides backing for the impact of service quality and taxpayer income on taxpayer compliance. To enhance taxpayer compliance, the tax sector manager should prioritize the development of

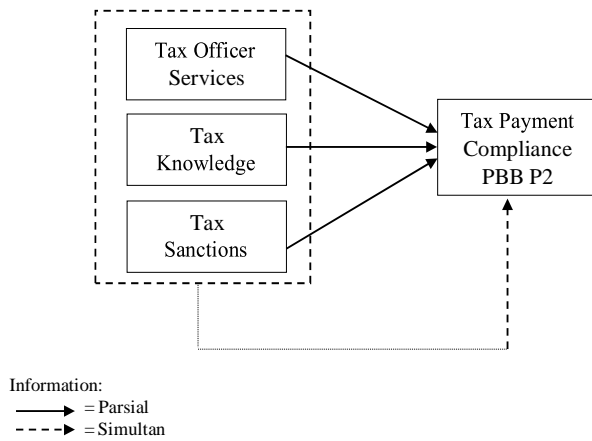
		quality standards that promote trust and satisfaction.
(Situmeang & Adrison, 2022)	Non-compliance with PBB-P2 in the Special Capital Region of Jakarta	The results indicate that non-compliance behavior is associated with tax rates, property location (whether in a flooded or flood-free area), and property type (apartment or non-apartment). The only factor that is not correlated with non-compliance behavior is the sales value of the property, as measured by the NJOP.
(Mubarok & Masnila, 2020)	The Effect of Taxpayer Awareness and Tax Sanctions on Compliance in Paying Land and Building Taxes	The results of this study indicate that taxpayer awareness and tax sanctions have a positive and significant effect on tax compliance in paying land and building taxes in Bukit Kecil sub-district of Palembang.

Hypothesis

According to the background of the problem, problem formulation, research objectives and theoretical foundations that have been mentioned previously, the hypothesis of this research is as follows:

- H1 :** The provision of services by the tax officer has an impact to compliance level of PBB P2 taxpayers in Musi Banyuasin Regency
- H2 :** The proficiency of taxpayers in Musi Banyuasin Regency regarding tax laws has a significant impact on their adherence to the regulations of the PBB P2 tax
- H3 :** The imposition of tax sanctions has a significant impact on the degree of adherence of PBB P2 taxpayers in the Musi Banyuasin Regency.
- H4 :** The level of compliance of PBB P2 taxpayers in Musi Banyuasin Regency is influenced by tax officer services, tax knowledge, and tax sanctions.

Mind Mapping



III. RESEARCH METHODS

The populations of this research were the PBB P2 tax payers in Musi Banyuasin Regency in 2021 as many as 254,254 taxpayers. The sample in this study used axial sampling, which was a sampling technique based on chance, that was, anyone who coincidentally met the researcher could be used as a sample, if it was deemed that the person met by chance is suitable as a data source. In sampling, the author used the slovin formula with a significance level (0.1) with a sample of 100 taxpayers. The data used in this study were primary data, namely questionnaires on tax officer services, tax knowledge and tax sanctions on taxpayers' perceptions of compliance with PBB P2 of Musi Banyuasin Regency.

IV. FINDING AND DISCUSSION

The Result of Data Analysis

➤ **Validity Test**

The validity test on the research variable on Table 3, as follow:

Table 3. The Result of Validity Variable Test

Variable	Explanation
Tax Officer Servant	Valid
Tax Sanction	Valid
Tax Knowledge	Valid
PBB P2 Tax Compliace	Valid

The results indicate a noteworthy correlation between the indicators and the overall construct value of each variable, with r-count surpassing r-table. Therefore, it can be inferred that all the question variables have been authenticated.

T-Test

In order to evaluate the impact of the independent variable on the dependent variable using the t test. The result of the calculation is obtained as follows:

Table 4. The Result of T-Test

Variable	t Count	Sig.
Tax Officer Servant	4,421	,000
Tax Knowledge	6,212	,000
Tax Sanction	9,607	,000

The findings presented in Table 4 show that the t test was conducted to test the effect of the tax officer's service on taxpayer compliance with PBB P2. The results showed that the t-count value of 4.421 exceeded the t-table value of 1.984. This indicates that the service of the tax officer has a partial effect on the compliance of the PBB P2 taxpayer. As a result, the alternative hypothesis (H1) is accepted.

This study aims to determine the effect of taxpayer knowledge about taxation and tax sanctions on their compliance with PBB P2. The findings indicated that familiarity with taxation had a limited impact on taxpayer adherence to PBB P2 as indicated by t count 6.212 > t table 1.984 which supports acceptance of H2. In addition, this study found that tax sanctions partially affect taxpayer compliance with PBB P2, as evidenced by t count 9.607 > t table 1.984 which supports acceptance of H3.

F-Test

F-Test used to test the effect of the independent variable on the dependent variable, the result obtained as follows:

Table 5. The Result of F-Test

Model	F	Sig.
1 Regression	48,269	,000 ^b
Residual		
Total		

Based on the result of F-Test above, it is showed that the value of F Count > F Table where 48,269 > 3,94 (df-2 = 100-2= 98). The results indicate that taxpayer compliance with PBB P2 is influenced by the interplay of tax officer service, awareness of taxation, and tax sanctions (H4 accepted).

➤ *Analysis of the effect of Tax Knowledge on PBB P2 Taxpayer Compliance Rate*

The findings of this study indicate that taxpayer compliance with PBB P2 is influenced by tax knowledge, with t count 6,212 > t table 1,984 indicating the effect of partial taxation on compliance (H2 accepted). This study shows that taxpayers with a better understanding of tax regulations are more likely to pay PBB P2.

This result is in line with previous research by Ratri & Tjahjono (2019) and Arrasi et al. (2022), who also found a positive relationship between tax knowledge and PBB P2 compliance. However, these findings contradict the results of research by Mardiana & Wulandari (2022) which found no significant effect of knowledge on land and building tax compliance.

➤ *Analysis of the Effect of Tax Sanctions on the Compliance Rate of PBB P2 Taxpayers*

Drawing from the findings of this investigation, it is evident that tax sanctions have a discernible impact on the compliance behavior of PBB P2 taxpayers, with a t-count value of 9.607 surpassing the t-table value of 1.984, thereby partially supporting hypothesis three (H3). Taxpayers who possess knowledge about the severity of tax sanctions tend to exhibit lower levels of non-compliance, consequently enhancing their propensity to fulfill their tax obligations.

This study aligns with previous research by Ratri and Tjahjono (2019) and Arrasi et al. (2022), which establish a positive correlation between tax knowledge and PBB P2 taxpayer compliance, while it contradicts the findings of Mardiana and Wulandari (2022), which indicate that tax knowledge has no significant impact on taxpayer compliance with land and building tax payments.

➤ *Analysis of the Effect of Tax Sanctions on the Compliance Rate of PBB P2 Taxpayers*

Based on the findings of the study, it can be deduced that tax penalties have a limited impact on the adherence of PBB P2 taxpayers, as indicated by a t-score of 9.607 > t-table 1.984. Specifically, taxpayers who possess a thorough understanding of the high tax sanctions are less likely to commit violations, resulting in increased the adherence to fulfilling one's tax obligations in accordance with legal requirements.

This finding is consistent with prior research conducted by Arrasi et al. (2022), Mumu et al. (2020), and Amrul et al. (2020), which also indicate a positive impact of tax sanctions on PBB P2 taxpayer compliance. However, this result contradicts the findings of Ramadhani and Wilestari (2020), who reported that the quality of tax services does not significantly affect taxpayer compliance in paying land and building taxes.

➤ *Analysis of the Effect of Tax Officer Services, Tax Knowledge and Tax Sanctions on the Level of Compliance of PBB P2 Taxpayers*

The findings of the F-Test indicate that the calculated F-value of 48.269 is greater than the critical F-value of 3.94 (with degrees of freedom-2 = 98), indicating that the variables of tax officer service, tax knowledge, and tax sanctions have a simultaneous effect on the compliance behavior of PBB P2 taxpayers. Thus, the hypothesis H4 is accepted.

The attainment of compliance in tax systems is contingent on the establishment of a unidirectional connection between the provision of Tax Officer Services, the possession of Tax Knowledge, and the implementation of Tax Sanctions with Taxpayer Compliance. In essence, taxpayers and tax offices must cultivate a positive reciprocal bond to foster compliance, whereby sufficient Tax Knowledge, the implementation of Effective and Efficient Tax Sanctions, and the delivery of high-quality Service will exert a significant impact on PBB-P2 Taxpayer compliance in Musi Banyuasin Regency.

CONCLUSION

Through the comparison of the computed t-value and the tabulated t-value, it is evident that tax officer service variable has a t value of 4.421, which is greater than the table t value of 1.984. Similarly, the tax knowledge variable has a t value of 6.212, and the tax sanction variable has a t value of 9.607, both of which are greater than the table t value. Therefore, it can be concluded that the tax officer service, tax knowledge, and tax sanctions variables significantly impact the compliance of PBB P2 taxpayers. Additionally, the comparison of the calculated F count and the F table reveals that the service variable has a significant effect on the compliance of PBB P2 taxpayers, as the F statistic of 48.269 exceeds the critical value of 3.94 derived from the F distribution table.

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