

THE INFLUENCE OF SOCIALIZATION, EDUCATION AWARENESS ON TAXPAYER COMPLIANCE IN PAYING PBB IN UDP DUREN SAWIT JAKARTA

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Abstrak

The aim of the research is to determine the influence of tax socialization, level of education and awareness of taxpayers on taxpayer compliance in paying PBB. This is a quantitative exploration using an associative approach that was conducted at the UPPPD Duren Sawit Office in East Jakarta. This study aims to determine the effects of duty socialization, education status, and tax-prayer mindfulness on tax-prayer compliance in paying Land and Building Tax. The exploration increases knowledge for observers of the Supreme Audit Agency carrying out checkups of taxpayer compliance in payment. The exploration increases knowledge for observer. The results of research from 103 respondents showed that tax socialization had no effect on taxpayer compliance, while the level of taxpayer education and awareness had an effect on taxpayer compliance. The conclusion from the research is that tax socialization, level of education and awareness of taxpayers simultaneously influence taxpayer compliance

Keywords: Tax Socialization; Education Level; Taxpayer Awareness; and Taxpayer Compliance

Abstrak

Tujuan penelitian ini adalah untuk menentukan pengaruh sosialisasi pajak, tingkat pendidikan, dan kesadaran wajib pajak terhadap kepatuhan wajib pajak dalam membayar PBB. Ini adalah eksplorasi kuantitatif menggunakan pendekatan asosiatif yang dilakukan di Kantor UPPPD Duren Sawit di Jakarta Timur. Studi ini bertujuan untuk menentukan pengaruh sosialisasi kewajiban, status pendidikan, dan kesadaran wajib pajak terhadap kepatuhan wajib pajak dalam membayar Pajak Bumi dan Bangunan. Eksplorasi ini meningkatkan pengetahuan bagi pengamat Badan Pemeriksa Keuangan dalam melaksanakan pemeriksaan kepatuhan wajib pajak dalam pembayaran. Eksplorasi meningkatkan pengetahuan bagi pengamat. Hasil penelitian dari 103 responden menunjukkan bahwa sosialisasi pajak tidak berpengaruh terhadap kepatuhan wajib pajak, sementara tingkat pendidikan dan kesadaran wajib pajak berpengaruh terhadap kepatuhan wajib pajak. Kesimpulan dari penelitian ini adalah bahwa sosialisasi pajak, tingkat pendidikan, dan kesadaran wajib pajak secara bersamaan mempengaruhi kepatuhan wajib pajak.

Kata Kunci: Sosialisasi Pajak; Tingkat Pendidikan; Kesadaran Wajib Pajak; dan Kepatuhan Wajib Pajak

Introduction

Taxes are state levies that do not provide direct compensation, are binding, and can be imposed and used for the prosperity of the people. Taxpayers do not receive compensation directly, but taxes must be managed properly because taxes will eventually be returned to the community through infrastructure development. Building trust internally is mainly done through the implementation of tax management. This has been and continues to be done with bureaucratic reform and modernization of tax administration by the Directorate General of Taxes. One of the goals is to achieve a high level of trust in tax administration and increase taxpayer compliance. Taxes collected by the government from the public without direct compensation can be divided into various types, one of which is the Land and Building Tax (PBB).

That identifies the capacity that elite assessment professionals play in foreign duty governance. These elite professionals have established the networks and accumulated the finances that enable them to directly impact the policy design process (Cristensen, 2021). Taxpayer compliance in paying PBB can make it easier for regional governments to carry out development in the region still, in reality, the average taxpayer in Indonesia is reluctant to pay and doesn't pay consequential attention to paying levies. Multiple people don't feel to trust the assessment institutions in this country. This makes the government generally fail to realize the targeted levies and therefore it'll

have an impact on the detainment in development in the zones. Taxpayer adherence is a crucial aspect of achieving the desired tax revenue and is particularly significant in the context of the Indonesian tax system, which operates based on the Self-Assessment system. Under this system, taxpayers are trusted with the responsibility of calculating, paying, and reporting their tax obligations (Satria, 2017).

The factors that influence the improvement of taxpayer compliance in paying taxes, particularly in the case of land and building tax, vary. Several factors can enhance taxpayers' willingness to fulfill their tax obligations, which include government initiatives to educate and communicate with taxpayers, the level of education attained by individuals, and the awareness of taxpayers themselves in carrying out their responsibilities as law-abiding citizens. There has been a lot of research on the factors that influence taxpayer compliance done. The research results show that taxpayer compliance in Indonesia is still low far from expectations and must be improved. Increasingly intensive studies of taxpayer non-compliance marking that tax non-compliance is a very serious problem and complex (Hai & See, 2016). Like studies conducted by (Adam et al., 2021).

Apart from taxpayer compliance, tax socialization can also influence mandatory compliance tax. The higher the level of insight and the better the level of understanding through socialization will have an impact on increasing taxpayer compliance in carrying out their obligations taxation (Utami & Amanah, 2018). Lack of tax socialization provided to society causes

many people to still perceive taxes as Mandatory levies are not part of their participation in supporting national development. Matter This can happen because people feel they have not seen the real benefits or manifestations can be felt by the community from the taxes they have paid. Socialization provided aims to provide understanding to the public about the importance of paying tax. With this socialization, it is hoped that it can increase the will of the community especially taxpayers in carrying out their tax obligations as a form real contribution to national development. Much research has been conducted on tax socialization, such as research conducted by (Boediono et al., 2018) which shows that tax socialization has a positive effect on individual taxpayer compliance. However, the research conducted (Utami & Amanah, 2018) shows that tax socialization has no effect towards taxpayer compliance

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a positive effect on individual taxpayer compliance. However, the research conducted (Utami & Amanah, 2018) shows that tax socialization has no effect towards taxpayer compliance.

This socialization will increase taxpayer awareness to pay taxes and comply with tax regulations. People will understand the benefits of paying taxes. The government must continuously provide an understanding of taxation and good service so that taxpayers continue to pay tax as an obligation that must be obeyed as citizens. Taxpayers are business players who have a certain income (Research by Indrawan and Binekas, 2018). UPPD Duren Sawit has carried out local tax socialization and regional tax relief programs with taxpayers, from September 16 to December 30, 2019. The socialization activity has the goal of paying local taxes and PBB-P2 arrears in the Duren Sawit District area, East Jakarta. (Bapeda DKI Jakarta, 2019). The next factor that affects tax compliance is the level of education. The level of education of the community, in general, can affect taxpayer compliance in fulfilling their tax obligations. Communities with a high level of education should have a higher awareness of paying taxes and understanding the importance of taxes for national development.

It is a low level of education that can limit someone from paying taxes because it is considered more difficult for them to understand and use tax applications (Research by Florientina and Nugroho, 2022). However, in previous research by Rahman (2018) on the study of factors affecting taxpayer compliance, it was concluded that the level of taxpayer education has no significant effect on the

compliance of PBB taxpayers. The coming factor that affects duty compliance is the position of education. The position of education of the community, in general, can affect tax-payer compliance in fulfilling their duty scores. Communities with a high position of levies for public development. It's a low position of education that can limit someone from paying levies because it's considered more delicate for them to understand and use duty operations (exploration by Florentina and Nugroho, 2022). In addition to government socialization factors and education levels, the next factor that can affect the level of taxpayer compliance is the awareness factor of the taxpayer itself. Awareness is an action of realizing the importance of paying taxes for both individuals and the state (Irmawati & Hidatullo, 2019).

Taxpayer compliance in paying their tax obligations requires awareness by the taxpayer himself, of the importance of tax payments as an obligation to the state to help finance routine state expenditures. Taxpayer awareness is the awareness of taxpayers of the function of taxation as state financing is needed to increase taxpayer compliance (Anam, et al., 2018). Whereas based on data obtained by the author from the Regional Tax and Revenue Service Unit (UPPPD) of Duren Sawit, East Jakarta, it is found that there are still arrears or PBB revenue targets that have not been fully realized during the 2017-2021 period. This can be seen in the following table of Regional Budget targets and realization of PBB revenue for the 2017-2021 period in the East Jakarta, Duren Sawit area:

Table 1. 1
Target Of Regional Budget And Realization Of Pbb Revenue

East Jakarta Administrative City

UDP OFFICE OF DUREN SAWIT SUB-DISTRICT

2017/2021 PERIOD

NO.	KELURAHAN	TAHUN 2017			TAHUN 2018			TAHUN 2019			TAHUN 2020			TAHUN 2021		
		TARGET	REALISASI	%	TARGET	REALISASI	%	TARGET	REALISASI	%	TARGET	REALISASI	%	TARGET	REALISASI	%
1	Pondok Bambu	Rp 16,845,308,512	Rp 13,393,528,321	79,51%	Rp 17,877,660,272	Rp 17,736,952,796	99,21%	Rp 18,540,774,578	Rp 17,088,436,882	92,17%	Rp 12,486,057,000	Rp 15,490,141,634	124,06%	Rp 26,699,874,972	Rp 15,375,855,618	57,59%
2	Duren Sawit	Rp 19,803,581,557	Rp 16,800,942,019	84,84%	Rp 21,817,681,519	Rp 17,991,815,519	82,46%	Rp 20,945,483,066	Rp 16,812,095,495	80,27%	Rp 14,002,169,000	Rp 15,772,269,427	112,64%	Rp 31,533,225,413	Rp 18,691,231,272	59,27%
3	Pondok Kelapa	Rp 26,108,298,064	Rp 21,540,946,947	82,51%	Rp 28,471,217,755	Rp 23,612,387,444	82,93%	Rp 27,376,269,782	Rp 22,816,807,763	83,35%	Rp 16,509,585,000	Rp 22,514,906,116	136,37%	Rp 42,679,266,894	Rp 21,478,395,206	50,33%
4	Pondok Kopi	Rp 3,501,162,575	Rp 3,098,505,652	88,50%	Rp 3,791,071,060	Rp 32,354,263,338	85,34%	Rp 3,745,720,472	Rp 3,622,100,211	96,70%	Rp 6,953,706,000	Rp 2,928,141,814	42,11%	Rp 6,623,172,652	Rp 3,190,814,653	48,18%
5	Malaka Jaya	Rp 711,557,174	Rp 645,087,091	90,66%	Rp 736,127,476	Rp 742,934,207	100,92%	Rp 818,968,724	Rp 602,822,573	73,61%	Rp 3,804,858,000	Rp 606,549,725	15,94%	Rp 1,530,234,540	Rp 729,550,243	47,68%
6	Malaka Sari	Rp 2,639,715,545	Rp 2,304,742,851	87,31%	Rp 2,466,262,730	Rp 2,061,356,793	83,58%	Rp 2,186,925,811	Rp 2,297,115,798	105,04%	Rp 6,939,128,000	Rp 1,962,297,680	28,28%	Rp 3,171,241,666	Rp 1,987,971,199	62,69%
7	Kalender	Rp 10,503,376,575	Rp 9,575,307,971	91,16%	Rp 10,856,979,189	Rp 10,248,583,826	94,40%	Rp 10,881,239,569	Rp 10,016,578,753	92,47%	Rp 12,194,497,000	Rp 9,616,562,500	78,86%	Rp 16,656,983,863	Rp 9,331,495,802	56,02%
8	JUMLAH	Rp 80,111,000,000	Rp 67,359,060,852	84,08%	Rp 86,017,000,000	Rp 75,629,456,923	87,92%	Rp 84,495,382,000	Rp 73,300,957,475	86,75%	Rp 72,890,000,000	Rp 68,890,868,896	94,51%	Rp 128,894,000,000	Rp 70,785,313,993	54,92%

The table above shows that there is an increase and decrease in the percentage of PBB payments in seven urban villages recorded in the UPPPD office of the Duren Sawit sub-district. In 2017, the revenue target of Rp.80,111,000,000 from the seven urban villages was only realized at Rp.67,359,060,852 (84.08%). In 2018 the revenue target was Rp.86,017,000,000 and the realization was Rp.75,629,456,923 (87.92%). In 2019 the revenue target was Rp.84,495,382,000 and the realization was Rp.73,300,957,475. In 2020 the revenue target was IDR.72,890,000,000 and the realization was IDR.68,890,868,896 (94.51%), Finally, in 2021 the revenue target was IDR.128,894,000,000 and the realization was IDR.70,785,313,993 (54.92%).

Problems in the management of PBB-P2 on aspects of data collection, payment, and management of PBB-P2 receivables. If this problem is not addressed by the Directorate General of Taxation, it could potentially affect the effectiveness of P.BB-P2 management. (Semester Examination Results Summary Report (IHPS) BPK II Audit Board, 2019).

This has resulted in a decrease in tax revenue caused by various factors such as tax rates, income per capita, level of taxpayer compliance, taxpayer awareness, and lack of socialization from UPPPD Duren Sawit East Jakarta.

Based on the problems described above, the author makes "The Effect of Socialization, Education Level and Taxpayer Awareness on Taxpayer Compliance in Paying PBB" the title of this study with the Duren Sawit UDP Office as the Research Object.

Research Method

Location and Time of The Research

The location of this research is the Duren Sawit area, East Jakarta City. The research period started in June 2023 and ended January 2024. The selection and determination of the Duren Sawit area of East Jakarta City are due to the consideration that to the best of the author's knowledge, no one has conducted research on the effect of government socialization, education level, and taxpayer awareness on taxpayer compliance in paying land and building taxes.

Multiple Linear Regression Test

Regression is a method to determine the causal effect between one and other variables. This study uses multiple regression to determine the causal effect between the independent and dependent variables. In general, this regression model can be written as follows:

Partial Significance Test (T-test)

The t-statistical test is carried out to test whether the independent variable (X) individually has a significant effect on the dependent variable (Y).

Testing Form:

$H_0: b_1, b_2, b_3 = 0$, meaning that there is no significant influence between the independent variable (X) and the dependent variable (Y).

Decision-Making Criteria:

H_0 is accepted if: $t\text{-count} < t\text{-table}$, at $\alpha = 5\%$, $df = n - k$ H_0 is rejected if: $t\text{-count} > t\text{-table}$.

Simultaneous Significant Test (F-Test)

The F-test shows whether all independent or independent variables included in the model have a joint influence on the dependent variable. For the test, it can be seen from the value of the capital structure (p-value) contained in the Anova table F-value from the output of the Statistical Program for Social Science (SPSS) application program, where if the p-value <0.05 then all independent variables have a joint influence simultaneously at a significant level of 5%.

Data Analysis Technique

1. Data Analysis Technique

The data analysis technique is an activity of grouping data based on variables and types of respondents, describing data, and testing analyst requirements. To describe the data of each variable, statistics are used. The use of descriptive statistics aims to find the highest, lowest, mean, median, mode, and standard deviation scores. The data analysis technique used is descriptive analysis. Descriptive analysis provides a description of the characteristics of the research variables being observed and the demographic data of the respondents (Nuryaman and Christina, 2015).

2. Population and Sample

- a) The taxpayer population is 103 taxpayers registered at UPPPD Duren sawit, East Jakarta.
- b) The number of samples is determined using the Slovin method with the following formula :

$$N = \frac{N}{1 + N(e)^2}$$

$$n = \frac{103}{1 + 103(0.10)^2} = .50,738 \text{ sampel}$$

3. Data Collection Technique

A literature study is a research that aims to obtain secondary data and theories that support this research. These sources are obtained through books, articles, journals, the internet, and literature. Field Research is research conducted by visiting the object of research directly to obtain actual data and information.

The field study used in this research is by distributing questionnaires. The questionnaire is a data collection technique that is done by giving a set of questions or statements to other people who are respondents to answer. In distributing questionnaires, researchers will distribute them directly. The questionnaire used in this study is a closed questionnaire, which is a model of questions or statements, where the questions and statements have available answers. Thus, respondents only choose from alternative answers that match their opinions or choices.

For the assessment of each answer given by the respondent, the researcher used Likert's summated rating scale. According to Sugiyono (2019), the Likert scale is used to measure the attitudes, opinions, and perceptions of a person or group of people about social phenomena. The determination of the value of each answer is as follows Strongly Agree scale 5, Agreescale 4, Undeciate scale 3, Strongly Disagree scale 1

Results and Discussion

Brief History of the Organizational Institution

Based on Governor Regulation Number 154 Year 2020 concerning the Organization and Work Procedures of the Regional Revenue Agency, this **Regional Task Force** is more focused on carrying out its duties as a regional revenue manager in collecting regional taxes and retribution.

Presentation of Data and Analysis of Research Results

Data has been collected in this research by distributing questionnaires to 103 individual taxpayers registered at UPPPD Duren Sawit, East Jakarta.

Respondents in this study have been registered as taxpayers for 1-5 years at 12.6%, 5-10 years at 14.6%, and 10-20 years at 23.3%, while 49.5% are respondents with taxpayer age reaching 20 years and above. This condition indicates that individual taxpayers registered at UPPPD Duren sawit mostly have the last education up to college and have been registered as taxpayers for approximately 10-20 years and above.

Data Quality Test

The following are the results of the validity test of each variable:

Based on processed primer data, it can be seen that all statements are declared valid because the statement has a significance below 0.005.

Based on Table 4.5 above, it can be seen that all statements are declared valid because the statement has a significance below 0.005.

Data quality test

Reliability Test

Based on Processed primer data, it can be seen that the Taxation Socialization variable is reliable because the alpha value is above 0.60, which is 0.941. The education level variable is reliable because the alpha value is above 0.60, which is 0.781. The Awareness variable is reliable because the alpha value is above 0.60, which is 0.772. The compliance variable is reliable because the alpha value is above 0.60, which is 0.950.

Classical Assumption Test

Normality Test

The following are the results of the Kolmogorov-Smirnov test. The data is normally distributed if the data distribution follows the diagonal line.

Normality Test (*Kolmogrov Smirnov test*)

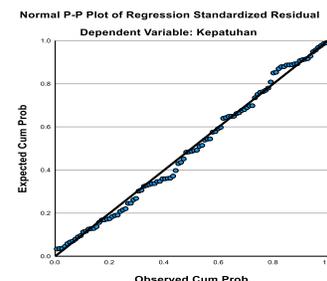


Image 4. 1 Data Normality Graphic

In the graphical approach, the data is normally distributed if the points follow the data along the diagonal line.

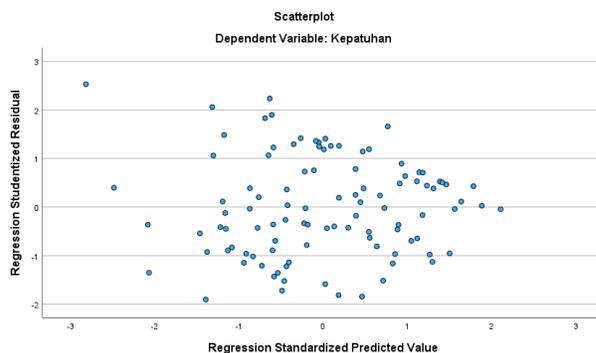
Multicollinearity Test

The multicollinearity test aims to test the correlation between the independent variables, namely taxpayer awareness, tax services, and taxpayer compliance. If there is a correlation, there are symptoms of multicollinearity. A good regression model should not correlate with the independent variables. The following are the results of the multicollinearity test.

Because the tolerance number is above 0.1 and VIF is below 10, there is no multicollinearity. Thus this research is free from one of the classical assumption deviations, namely multicollinearity symptoms.

Heteroscedasticity Test

The following is the result of the Scatterplot heteroscedasticity test:



Source: Processed primer data

Image 1 Scatterplot heteroscedasticity Graphic

The picture above shows that the points spread randomly and do not form a certain clear pattern and are also spread both above and below zero numbers on the Y axis (compliance variable). This means that there is no heteroscedasticity in the regression model, so the regression model is suitable to be used for the independent variable (Tax Socialization, Education Level, and Awareness) and the dependent variable (Taxpayer Compliance).

Multiple Linear Regression Test

To determine the extent of the correlation between the independent variable and the dependent variable, multiple correlation calculation is carried out.

Equation can be obtained:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3$$

$$Y = 23,237 + 0,021X_2 + 0,703 X_2 + 0,500X_3$$

Hypothesis Test

The Partial Significant Test (t-test)

The following is the result of the Partial Significant Test (t-test) :

Table T-Test result Coefficients

Unstandardized Coefficients		Standardized Coefficients			
Model	B	Std. Error	Beta	T	Sig.

1 (Constant)	23.23 7	7.26 3		3.19 9	.002
X1	.021	.064	.03 0	.333	.740
X2	.703	.184	.37 6	3.81 6	<.001
X3	.500	.177	.30 7	2.82 6	.006

Source: Processed primer data

This criteria test is carried out on level $\alpha = 5\%$, with degrees of freedom (dk) = $103 - 2 - 1 = 100$. Maka nilai ttabel diperoleh $t_{0,05;100} = 1,66023$. From the above table, it can be seen that the t-value on Variable X1 is 0,333, the t-value on Variabel X2 is 3,816, and the t-value on Variabel X3 is 2,826.

Significant Simultaneous Test (F-Test)

The following are the results of the Significant Simultaneous Test (F-Test):

**Table
Result Test F
ANOVA^a**

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	5613.862	3	1871.287	20.623	<.001 ^b
Residual	8982.856	99	90.736		
Total	14596.718	102			

Source: Processed primer data

ANOVA table shows that the significance listed is 0.001. The table illustrates that the variables of taxation socialization, education level, and taxpayer awareness simultaneously affect taxpayer compliance. This occurs by following the significance level of 0.05 with the result below 0.05 (0.001).

Coefficient of Determination (R²)

The following is the test result of the Coefficient of Determination (R²):

**Table 4. 1
Test Result R²
Model Summary**

Model	R	R Square	Adjusted R Square	Std. The error in the Estimate
1	.620 ^a	.385	.366	9.526

Source: Processed primer data

The table above provides information about the amount of influence of all independent variables (Taxation Socialization, Education Level, and taxpayer awareness on the dependent variable (Taxpayer Compliance), which is as much as 0.620 or 62.0%.

The result of the T-Test

1. The Effect of Taxation Socialization on Taxpayer Compliance

The t-test is used to determine whether or not tax socialization individually has a significant effect on taxpayer

compliance. By processing SPSS data, the t-test results are obtained. From decision-making criteria: H_a is accepted if $t\text{-count} > t\text{-table}$.

Based on the results of partial testing of the effect of taxation socialization on taxpayer compliance, the t-count value is 0.333 while the t-table is 1.66023 and has a significant figure of $0.740 > 0.05$. Based on the decision-making criteria, it can be concluded that H_0 is rejected (H_a is accepted), this indicates that there is no significant influence between tax socialization on taxpayer compliance.

This research is not in line with attribution theory which states that tax socialization is an external cause, because there is an influence from local tax officials who provide information to taxpayers that can affect taxpayer compliance. If taxpayers do not get information related to tax socialization carried out by tax officials, this can result in taxpayers not knowing the benefits, rights, and obligations of taxation (Dewi & Susanto, 2021).

The results of this study showed that the socialization of taxes, service quality, knowledge of tax, tax penalties, and tax awareness have positive effects on tax compliance Okky (2019).

2. The Effect of Education Level on Taxpayer Compliance

Based on the results of partial testing of the effect of taxation socialization on taxpayer compliance, the t-count value is 0.333 while the t-table is 1.66023 and has a significant number

of $0.740 > 0.05$. Based on the decision-making criteria, it can be concluded that H_0 is rejected (H_a is accepted). This indicates that there is no significant influence between tax socialization on taxpayer compliance.

In the research conducted by Octavianny et al. (2021), it was found that the level of education has a positive effect on tax compliance. In the meantime, Pratama & Kurnia (2022) in their research also showed that the level of education affects the level of tax compliance. In addition, research conducted by Vionita & Kristanto (2018) concluded that taxpayer compliance is influenced by several factors such as tax socialization, tax awareness, and tax sanctions. There is a slight difference with research conducted by Listyowati, Samrotun, & Suhendro (2018), which states that taxpayer compliance is influenced by several factors, including the existence of government programs or policies, taxpayer awareness in paying taxes, and self-assessment.

The t-test is used to determine whether the level of education individually has a significant effect or not on taxpayer compliance. By processing SPSS data, the t-test results are obtained as follows:

Based on the results of partial testing of the effect of education level on taxpayer compliance, the taxpayer compliance is obtained the t-count value is temporarily 3.816 t table 1.66023 and has a significant figure of $0.001 < 0.05$. Based on the decision-making criteria, it can be concluded that H_a is accepted (H_0 is rejected),

this shows that there is a significant influence between the level of education on taxpayer compliance.

3. The Effect of Taxpayer Awareness on Taxpayer Compliance

The t-test is used to determine whether taxpayer awareness individually has a significant effect or not on taxpayer compliance. From SPSS data processing, the t-test results are obtained as follows:

Based on the results of partial testing of the effect of taxpayer awareness on taxpayer compliance, the t-count value is 2.826 while the t-table is 1.66023 and has a significant figure of $0.006 < 0.05$. Based on the decision-making criteria, it can be concluded that H_0 is accepted (H_a is rejected), this shows that there is no influence between taxpayer awareness on taxpayer compliance.

This research is in line with the research conducted by Ghani, Hamid, Sanusi, & Shamsuddin (2020) which shows that tax awareness affects taxpayer compliance (Sulistiyowati, Ferdian, & Girsang, 2021).

Result of the F-Test

Table 4.15 ANOVA shows that the significance listed is 0.001. This illustrates that the variables of taxation socialization, education level, and taxpayer awareness simultaneously affect taxpayer compliance; this is by following the significance level of 0.05 and below 0.05 (0.001). From the attachment, it is obtained that $F_{table} 100 = 3.087$. If compared with the F_{table} value, then $F_{count} > F_{table}$, or $20.623 > 3.087$. Thus it can be concluded that all independent variables (Taxation Socialization, Education Level, and Tax Awareness) simultaneously affect the dependent variable (Taxpayer Compliance).

Result of the R2 Test

Table 4.16 above provides information about the magnitude of the influence of all independent variables (Taxation Socialization, Education Level, and Taxpayer Awareness on the dependent variable (Taxpayer Compliance) of 0.620 or 62.0%.

Conclusion

This research also discusses independent variables that affect taxpayer compliance, namely tax socialization, education level, and taxpayer awareness of 103 respondents. Based on the results it can be concluded that:

1. The results of this study indicate that tax socialization, education level, and taxpayer awareness of tax prayer have a significant effect on taxpayer compliance in paying for land and

- buildings. This shows that better tax socialization will encourage the level of taxpayer compliance. Periodic outreach to the public so that taxpayers have more in-depth information about taxes to carry out tax obligations Likewise, the level of education provided by the Director General of Taxation through tax training, apprenticeship, work practice, and intensive, scholarships can increase understanding and obligation to pay taxes. So that through education can increase taxpayer compliance in paying taxes. Taxpayer awareness gives understanding and understanding to taxpayers required to carry out state obligations by paying taxes voluntarily and with full awareness as an actualization of the spirit of cooperation or national solidarity to build the national economy.
2. The results of this study indicate that taxpayers who know and know the actual function of taxation will be more by tax regulations and general provisions. It is hoped that this study can be used as evaluation material for stakeholders to be more active in implementing efforts to increase taxpayer awareness and compliance by optimizing tax revenues through expanding the tax base and increasing taxpayer compliance. Expansion of the tax base with the addition of Building and Building tax subjects. While increasing taxpayer compliance through training, provision of media content, and research on awareness of paying taxes.
 3. The limitations of this study are that the variables used are still limited to the level of education, tax socialization, taxpayer awareness, and taxpayer compliance. Therefore, future research needs to add other variables such as tax information systems, and tax-paying discipline as independent variables
 4. Opinion of the Supreme Audit Agency in increasing compliance with paying PBB-P2 taxes, namely making regulations regarding the procedures for billing PBB-P2 in a complete, clear, and easy-to-understand manner by the latest conditions. Regulations are disseminated to taxpayers, and tax collectors to increase compliance and awareness of paying PBB-P2 taxes. Tax collectors do not abuse PBB-P2 payments, and immediately deposit them into the state treasury.

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