



Effect of Taxpayer Awareness, Tax Knowledge, and Tax Socialization on Taxpayer Compliance in Paying Land and Building Tax

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Abstract

Land and Building Tax is an important income for each region, therefore each local government has its own way to optimize income from the land and building tax sector. This study aims to examine and analyze the effect of taxpayer awareness, tax knowledge, and tax socialization on taxpayer compliance in paying land and building taxes in Cinta Rakyat village, Percut Sei Tuan District. This study uses primary data where data is collected directly from the results of questionnaires. This research was conducted on land and building taxpayers in Cinta Rakyat Village starting in March with a population of 2,125 taxpayers in 2022 with a sample of 96 respondents. The results of the analysis show that taxpayer awareness and knowledge of taxation partially affect taxpayer compliance. While the socialization of taxation partially has no effect on taxpayer compliance. The results of the analysis prove that taxpayer awareness, tax knowledge, and tax socialization partially affect taxpayer compliance.

Keywords: *Taxpayer Compliance, Taxpayer Awareness, Tax Knowledge, and Tax Socialization.*

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INTRODUCTION

Development is a very important activity in every country. Because with development, people's welfare will increase, especially for developing countries such as Indonesia. A development will be carried out properly not only from the active role of the government, but the role of the community is also very necessary for the realization of development to improve the welfare of the community. In the implementation of economic activities, taxes are used for development in each region as a support for people's activities (Pratiwi et al 2019). According to Prof. Dr. Rochmat Soemitro in the book (Mardiasmo,2019) Taxes are people's dues to the state treasury under the law (which can be imposed) by not getting reciprocal services (counterperformance) that can be directly addressed, and which are used to pay general expenses. (Sibuea, M. B., Sibuea, S. R., dkk 2021).

Law No. 28 of 2009 concerning Regional Taxes and Regional Levies, explains that the Rural and Urban Land and Building Tax becomes a regional tax, so this type of tax will be taken into account as local original income and increase the ability of the region to finance its own regional needs. As a source of regional revenue, every year the City Government already has a target in the receipt of Land and Building Tax (PBB). However, the targets that have been set are not always realized perfectly.

Tabel 1.1
Target and Realization of Land and Building Tax at **Desa Cinta Rakyat pada tahun 2019-2021**

Tahun	Target	Realisasi	Persentase Realisasi
2019	218.749.962	171.220.671	78,27%
2020	223.384.000	157.144.900	70,35%
2021	224.614.592	183.632.972	81,75%
Rata-rata	222.249.518	170.666.181	76,79%

Sumber : Kantor Kelurahan/Desa Cinta Rakyat

Based on table 1.1 above, it can be seen that the target amount and realization of land and building tax revenues change every year. The land and building tax revenue in Cinta Rakyat Village in the past three years has never reached the predetermined target. In 2019, the presentation of the realization of land and building tax in Cinta Rakyat Village was 78.27%. In 2020, the presentation of the realization of land and building tax in Cinta Rakyat Village decreased by 70.35%, and in 2021 it increased by 81.75%. So that the average number of presentations of land and building tax realization over the last 3 years is 76.79%.

Factors that make people reluctant to pay their taxes can occur due to the lack of awareness and motivation that is the impetus to pay taxes, taxpayers' knowledge about taxation, and the lack of socialization carried out by village officials to their communities. Based on the results of a joint interview with Wulan's mother, he said that the awareness of UN taxpayers in Cinta Rakyat Village is only about 45% of the people or taxpayers who pay their taxes, the rest they do not want to pay taxes for various reasons. Only some taxpayers in The People's Love Village pay their taxes on time. Even though the village has reminded the people to pay taxes. He also said that the level of tax knowledge in Cinta Rakyat Village is still low, only some of the taxpayers understand about taxes. (Atrizka, D., Pratama, I., dkk 2022).

Based on the results of an interview with Mr. Jamingun who is a taxpayer in Cinta Rakyat Village, he said that village officials have never socialized taxation to the community. The village apparatus through the head of the hamlet only distributes SPPT to the community and then the community can pay taxes through the head of the hamlet or come directly to the Village Office. Socialization of taxation is indispensable to improve taxpayer compliance. With the socialization of taxation, it can increase taxpayers' knowledge about applicable taxation. (Silviani, I., Nisa, J., dkk 2022).

Based on the description that has been described in the background above, the research problem can be formulated as follows:

1. Does taxpayer awareness affect taxpayer compliance in paying Land and Building Tax (PBB) in Cinta Rakyat Village?

2. Does tax knowledge affect taxpayers' compliance in paying Land and Building Tax (PBB) in Cinta Rakyat Village?
3. Does tax socialization affect taxpayers' compliance in paying the Land and Building Tax (PBB) in Cinta Rakyat Village?
4. Does taxpayer awareness, tax knowledge, and tax socialization have a simultaneous effect on taxpayer compliance in paying the Land and Building Tax (PBB) in Cinta Rakyat Village?

Theoretical Foundations And Hypothesis Development

Theoretical Studies

Tax

The definition of tax according to Law Number 16 of 2009 concerning the fourth amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures in article 1 Paragraph 1 reads that tax is a mandatory contribution to the state owed by an individual or entity that is coercive under the law, by not getting compensation directly and used for state purposes for the greatest prosperity of the people.

Land and Building Tax

The earth is the surface of the earth or the body of the earth that is below it. The earth's surface includes land and inland waters (including swamps, ponds and waters) as well as the seas of the Republic of Indonesia. Buildings are engineering constructions that are planted or fixedly attached to land and waters (Mardiasmo, 2019). The land and building tax is a state tax imposed on land and or buildings.

Land and Building Taxpayer Compliance

Compliance is a term subject to the rules that have been made, hereby it can be interpreted that the taxpayer community has carried out and carried out obligations in taxation (Kusumaningrum, et al, 2020). Taxpayer compliance is a behavior based on the attitude, awareness and knowledge of a taxpayer towards his tax obligations while still being based on laws and regulations which as the taxpayer himself registers himself, carries out tax return deposits, calculates and pays the amount of tax owed and complies in payments that are in arrears (Yanti, et al, 2021).

Taxpayer Awareness

Awareness has the meaning of understanding or knowing, while taxation is about taxes. So tax awareness has a meaning where a person's situation knows about taxes and their tax obligations as a citizen (Dessy & Rahayu, 2019). It can be concluded that the consciousness of the taxpayer is a sense of desire arising in a taxpayer to fulfill obligations and contribute funds to the state in the absence of an element of coercion for the development and welfare of the state.

Tax Knowledge

According to Mardiasmo (2016) tax knowledge is the ability of taxpayers to know taxation both about the tax rate they will pay under the law and tax benefits that will be useful for their lives. Tax knowledge is everything that is known, cleverness and everything that is known with regard to everything that concerns taxation (Ablessy, et al, 2020). So, it can be concluded that tax knowledge is the expertise or ability of the taxpayer in knowing the benefits, uses, and tax rates based on the law that are useful for the life of the taxpayer.

Tax Socialization

Tax socialization is an effort made by the Director General of Taxes to provide knowledge to the public and especially taxpayers to know about everything about taxation, both tax regulations and procedures through appropriate methods according to Susanto in (Rahmianti & Saepudin, 2021). Socialization is important so that the public understands taxation in more detail and all levels of society can feel the information provided through the socialization of taxation.

Previous Research

Previous research conducted by Yuwita Ariessa Pravasanti with the title Analysis of Factors Affecting Taxpayer Compliance in Paying Land and Building Tax shows that tax socialization has a positive and significant effect on taxpayer compliance in paying land and building tax, Understanding Tax Procedures does not have a significant effect on taxpayer compliance in paying land and building taxes in Tawengan Village, Taxpayer awareness does not significantly affect taxpayer compliance in paying land and building taxes in Tawengan Village, Tax Sanctions have a positive and significant effect on taxpayer compliance in paying land and building taxes, and tax socialization, understanding procedures taxation, taxpayer awareness and tax sanctions have a simultaneous effect on taxpayer compliance in paying the UN.

Conceptual Framework and Hypothesis Development

The Effect of Taxpayer Awareness on Taxpayer Compliance in Paying Land and Building Tax

Taxpayer awareness is the state of a person or taxpayer who knows and understands his obligations and contributes to the state in the framework of state development. Taxpayers who have awareness always implement and maintain tax regulations properly (Malati & Asalam, 2021). Taxpayers who have a high awareness do not consider paying taxes a burden, but they consider this to be an obligation and responsibility of them as citizens so that they do not object and pay their taxes willingly.

The results of Herlina's research (2020) entitled The Effect of Sanctions, Tax Awareness and Service Quality on Land and Building Taxpayer Compliance in Kerinci Regency show that there is a significant influence simultaneously or jointly between sanctions, tax awareness and the quality of taxpayer services on land and building taxpayer compliance in Kerinci Regency. There is also a partially significant influence between the sanctions variable and taxpayer compliance.

H1: It is suspected that the awareness of taxpayers has an influence on taxpayer compliance in paying Land and Building Tax.

The Effect of Tax Knowledge on Taxpayer Compliance in Paying Land and Building Tax

Tax knowledge is the ability of taxpayers to know the benefits, uses, and benefits of taxation regarding the rates they will pay that are useful for their lives. Tax knowledge has a role to play in fostering compliant behavior owned by taxpayers in fulfilling their tax obligations.

The results of Salmah's research (2018) entitled The Effect of Taxpayer Knowledge and Awareness on Taxpayer Compliance in Paying Land and Building Tax showed: taxpayer taxation knowledge has a significant positive effect on compliance in paying land and building taxes in Manggala District, Makassar City. Taxpayer awareness has a positive and significant effect on compliance in paying land and building taxes in Manggala District, Makassar City. Tax awareness and tax knowledge have a simultaneous effect in paying land and building taxes in Manggala District, Makassar City.

H2: It is alleged that knowledge of the dispute has an effect on the taxpayer's compliance in paying the Land and Building Tax.

The Effect of Tax Socialization on Taxpayer Compliance in Paying Land and Building Tax

Socialization is a process of learning or understanding something done by an individual in a community and making norms, values and roles as a benchmark in acting in order to adjust to existing rules and be accepted as a member of society. Tax socialization is an effort to convey an understanding of tax information using appropriate methods by the Directorate General of Taxes to the public and especially taxpayers (Novia Devi, 2020).

The results of Pravasanti's research (2020) entitled Analysis of Factors Affecting Taxpayer Compliance in Paying Land and Building Tax show that: tax socialization has a positive and significant effect on taxpayer compliance in paying land and building taxes. Understanding tax procedures does not significantly affect the compliance of taxpayers to pay land and building taxes in Tawengan village. Taxpayer awareness does not significantly affect taxpayer compliance in paying land and building taxes in Tawengan Village. Tax sanctions have a positive and significant effect on taxpayer compliance in paying land and building taxes. Socialization of taxation,

understanding of tax procedures, awareness of taxpayers and tax sanctions have a simultaneous effect on taxpayer compliance in paying land and building taxes.

H3: It is suspected that tax socialization has an effect on taxpayer compliance in paying Land and Building Tax.

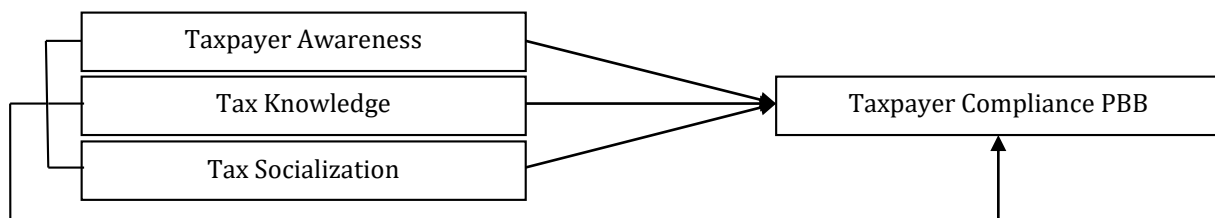
The Effect of Taxpayer Awareness, Tax Knowledge, and Tax Socialization on Taxpayer Compliance in Paying Land and Building Tax

Taxpayer awareness is one of the factors that affect the compliance of taxpayers in fulfilling their obligations to pay taxes. However, the reality is that there are still many taxpayers who do not yet have the awareness to pay taxes. This can happen because there is still a lack of knowledge about taxation owned by taxpayers. In addition, the lack of socialization carried out by the village apparatus to taxpayers to provide information about taxation. In fact, basically taxes are one of the sources of state income used for state financing.

Research conducted by Faizin, et al (2016) with the title The Effect of Socialization, Understanding, and Awareness of Tax Procedures on Taxpayer Compliance (Study on Individual Taxpayers of Land Tax and Rural and Urban Buildings in Mojoranu Village, Bojonegoro Regency) shows that socialization, understanding, and awareness together have a significant effect on taxpayer compliance.

H4: It is suspected that taxpayer awareness, tax knowledge, and tax socialization simultaneously affect taxpayer compliance in paying Land and Building Tax.

Based on this, the conceptual framework in this study is as follows:



Gambar 2.1
Conceptual Framework
Sumber : Data diolah (2022)

RESEARCH METHODS

Data Types and Subers

In this study, the authors used quantitative research data types. Quantitative research is a research method that is inductive, objective and scientific where the data obtained is in the form of numbers (scores / values) or questions that are assessed and analyzed by statistical analysis. The author collects data or information by conducting field research (field rersceah). The data used in this study is primary data in the form of data obtained directly from respondents as resource persons in the form of questionnaire answers from taxpayers in Cinta Rakyat Village, Percut Sei Tuan District. And secondary data obtained from the Office of the Head of Cinta Rakyat Village, books and journals with research titles, especially about Land and Building Tax as a support for research.

Place and Time of Research

This research was conducted on Land and Building Taxpayers located in Cinta Rakyat Village, Percut Sei Tuan District, Deli Serdang Regency which was carried out from March to August 2022. The population in this study is UN taxpayers in Cinnta Rakyat Village in 2022, which is 2,125 taxpayers. With a total sample of 96 UN taxpayers.

Data Analysis Techniques

After the data is collected, then the researcher processes the data and then analyzes, the data that will be used in this study is the primary data obtained. By using quantitative descriptive analysis methods that will be managed using statistical data management using the Statistical

Package For The Social Sciences (SPSS) application. The analysis method used in this study uses data quality tests, descriptive statistics, classical assumption tests, multiple linear regression analysis and hypothesis testing.

RESULTS AND DISCUSSION

1. Research Instrument Test

A. Validity Test

The validity test is used to measure the determination of an item in the questionnaire or the scale being measured. The criteria for testing the validity of a measuring instrument is to look at the significance between the total variable and the variable of each item. If $r\text{-count} > r\text{-table}$, then the data from the questionnaire are significantly correlated so that the data is declared valid. If $r\text{-count} < r\text{-table}$ then the data from the questionnaire is not significantly correlated to the total score so the data is declared invalid. By comparing the $r\text{-count}$ value with the $r\text{-table}$ for degree of freedom ($df = n - 2$ ($96 - 2 = 94$), to test whether each indicator is valid or not, the r value of the table is known = 0.2006.

Tabel 4.7
Validity Test Results

Variabel	Indikator	r-hitung	r-tabel	Keterangan
Taxpayer Awareness	X1.1	0,583	0.2006	Valid
	X1.2	0,837	0.2006	Valid
	X1.3	0,639	0.2006	Valid
	X1.4	0,697	0.2006	Valid
	X1.5	0,549	0.2006	Valid
	X1.6	0,750	0.2006	Valid
Tax Knowledge	X2.1	0,560	0.2006	Valid
	X2.2	0,690	0.2006	Valid
	X2.3	0,396	0.2006	Valid
	X2.4	0,661	0.2006	Valid
	X2.5	0,446	0.2006	Valid
	X2.6	0,616	0.2006	Valid
	X2.7	0,720	0.2006	Valid
Tax Socialization	X3.1	0,784	0.2006	Valid
	X3.2	0,587	0.2006	Valid
	X3.3	0,731	0.2006	Valid
	X3.4	0,737	0.2006	Valid
	X3.5	0,787	0.2006	Valid
	X3.6	0,853	0.2006	Valid
Taxpayer Compliance	Y.1	0,704	0.2006	Valid
	Y.2	0,779	0.2006	Valid
	Y.3	0,684	0.2006	Valid
	Y.4	0,402	0.2006	Valid
	Y.5	0,454	0.2006	Valid
	Y.6	0,449	0.2006	Valid

Sumber: Data diolah

Based on the table above, it is known that the validity test results of each statement item in each variable show that the $r\text{-count}$ value is greater than the $r\text{-table}$ ($r\text{-count} > r\text{-table}$) so that it can be concluded that all statement items in the questionnaire are declared valid.

A. Reability Test

The Reliability Test in this study will use Cronbach's Alpha Test tool. The purpose of this reliability test is to find out whether the data obtained is reliable to measure and reflect variables in the study. The data is said to be reliable if Cronbach's Alpha value > 0.60 .

Tabel 4.8
Reability Test

Variabel	Jumlah Pernyataan	Cronbach's Alpha	Reliabel
Taxpayer Awareness	6	0,758	Reliabel
Tax Knowledge	7	0,691	Reliabel
Tax Socialization	6	0,840	Reliabel
Taxpayer Compliance	6	0,623	Reliabel

Sumber: Data Diolah

Based on the table above, it is known that the results of the reliability test of each variable show that the value of Cronbach's Alpha > 0.60, so it can be concluded that all items of the statement of each variable in the questionnaire are declared reliable.

1. Data Analysis Techniques

A. Descriptive Statistics

Descriptive statistics provide an overview of the data seen from the number of samples, minimum, maximum, mean, and standard deviations of all variables in the study.

Tabel 4.9
Descriptive Statistics Results

Keterangan	N	Minimum	Maximum	Mean	Std. Deviation
Taxpayer Awareness	96	16.00	28.00	21,7292	2,91088
Tax Knowledge	96	17.00	35.00	28,2917	3,19182
Tax Socialization	96	17.00	29.00	24,9896	3,34820
Taxpayer Compliance	96	17.00	28.00	22,8438	2,57653
Valid N (listwise)	96				

Sumber : Output Spss, 2022

Based on the table above, it can be explained in detail about matters related to the variables of Taxpayer Awareness, Tax Knowledge, Tax Socialization and Taxpayer Compliance, namely:

1. The Taxpayer Awareness Variable has an average value of 21.72. The average value indicates that the Taxpayer Awareness variable taken as a sample is good. The minimum value is 16.00 and the maximum value is 28.00. While the standard deviation value is 2.910, which is away from the number 0 so it can be said that the data dissemination is quite diverse.
2. The Tax Knowledge Variable has an average value of 28.29. The average value indicates that the variables of Tax Knowledge taken as a sample are good. The minimum value is 17.00 and the maximum value is 35.00. While the standard deviation value is 3.191, which is away from the number 0 so it can be said that the data dissemination is quite diverse.
3. The Tax Socialization Variable has an average value of 24.98. The average value shows that the Taxation Socialization variable taken as a sample is good. The minimum value is 17.00 and the maximum value is 29.00. While the standard deviation value is 3.348, which is away from the number 0 so it can be said that the data dissemination is quite diverse.
4. The Taxpayer Compliance Variable has an average value of 22.84. The average value indicates that the Taxpayer Compliance variable taken as a sample is good. The minimum value is 17.00 and the maximum value is 28.00. While the standard deviation value is 2.576, which is away from the number 0 so it can be said that the data dissemination is quite diverse.

A. Test Classical Assumptions

Normality Test

The normality test aims to find out whether the data distribution follows or approaches the normal distribution or not. In this study the normality of the data was tested using Kolmogorov-Smirnov statistics against residual Unstandardizers with a level of significant 5%.

Tabel 4.10

Normality Test Results with Kolmogorov Smirnov Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		96
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	2,32711446
Most Extreme Differences	Absolute	,107
	Positive	,051
	Negative	-,107
Kolmogorov-Smirnov Z		1,049
Asymp. Sig. (2-tailed)		,221

a. Test distribution is Normal.

b. Calculated from data.

Sumber : Output Spss, 2022

Based on the table above, the magnitude of the Kolmogorov-Smirnov Z value is 1.049 and the Asymp significance value. Sig. (2-tailed) is 0.221. The basis for making decisions for the normality test is said to be normal if the Sig > 0.05, with Asymp results. Sig. (2-tailed) 0.221 > 0.05 then the data is declared normally distributed.

Multicholnearity Test

This Multicholnearity test is carried out with tolerance and Variance Inflation Factor (VIF) tests. If the tolerance value > 0.10 and the VIF value < 10.00, it can be said that multicholnearity does not occur.

Tabel 4.11

Multicholnearity Test Results With Tolerance and VIF Tests

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	10,057	3,109		3,235	,002		
Taxpayer Awareness	,294	,084	,332	3,485	,001	,975	1,026
Tax Knowledge	,162	,077	,200	2,107	,038	,981	1,019
Tax Socialization	,073	,073	,095	1,002	,319	,992	1,008

a. Dependent Variable: Kepatuhan Wajib Pajak

Sumber : Output Spss, 2022

Based on the table above, it can be seen that the Tolerance value for the taxpayer awareness variable is 0.975, tax knowledge is 0.981, and tax socialization is 0.992. It is known that the tolerance value is greater than 0.10. For the VIF value, the taxpayer awareness variable is 1,026, tax knowledge is 1,019, and tax socialization is 1,008. It is known that the value of such VIFs is less than 10.00. Based on the basis of decision making in the multicholnearity test, it can be concluded that there are no symptoms of multicholnearity in the regression model.

Heteroskedasticity Test

The heteroskedasticity test in this study was carried out with the Glejser test. If the probability of significance of each independent variable > 0.05 then it can be concluded that there are no symptoms of heteroskedasticity in the regression model.

Tabel 4.12

Heteroskedasticity Test Results With Glejser Test
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	4,296	1,908		2,252	,027
Taxpayer Awareness	-,077	,052	-,155	-1,495	,138
Tax Knowledge	,006	,047	,013	,125	,901
Tax Socialization	-,039	,045	-,090	-,871	,386

a. Dependent Variable: Abs_RES

Sumber : Output Spss, 2022

Based on the table above, it can be seen that for each independent variable, namely taxpayer awareness, taxation knowledge, and tax socialization with an absolute residual of more than 0.05. The taxpayer awareness variable has a sig value. $0.138 > 0.05$, the taxation knowledge variable has a sig value. $0.901 > 0.05$, and the taxation socialization variable has a sig value. $0.386 > 0.05$ so it can be concluded that there are no symptoms of heteroskedasticity.

A. Multiple Linear Analysis

Multiple linear regression analysis is used to see the influence of independent variables, namely Taxpayer Awareness (X1), Tax Knowledge (X2), Tax Socialization (X3), on the dependent variable, namely Taxpayer Compliance (Y).

Tabel 4.13

Results of Multiple Linear Regression Analysis

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	10,057	3,109		3,235	,002
Taxpayer Awareness	,294	,084	,332	3,485	,001
Tax Knowledge	,162	,077	,200	2,107	,038
Tax Socialization	,073	,073	,095	1,002	,319

a. Dependent Variable: Kepatuhan Wajib Pajak

Sumber : Output Spss, 2022

Based on the table above, the equation of the multiple linear regression model can be compiled and interpreted as follows:

$$Y = \alpha + \beta_1x_1 + \beta_2x_2 + \beta_3x_3 + \varepsilon$$

$$Y = 10,057 + 0,294x_1 + 0,162x_2 + 0,073x_3$$

- The constant value is 10.057 which indicates that if the variables of taxpayer awareness, taxation knowledge, and taxation socialization have a zero value, then the taxpayer's compliance will increase by 10,057.
- The regression coefficient of the Taxpayer Awareness variable (X1) of 0.294 means that an increase in Taxpayer Awareness assuming other free variables is constant will lead to an increase in Taxpayer Compliance of 0.294.
- The regression coefficient of the Taxation Knowledge variable (X2) of 0.162 means that an increase in Taxation Knowledge assuming other free variables is constant will lead to an increase in Taxpayer Compliance of 0.162.
- The regression coefficient of the Tax Socialization variable (X3) of 0.073 means that an increase in Tax Socialization assuming other free variables is constant will lead to an increase in Taxpayer Compliance of 0.073.

A. Hypothesis Test

Statistical Test t (T-test)

The partial test in this study uses the t test, which aims to find out whether there is an influence between the variable X on the variable Y. Before conducting the t-test must know the t-table with a significance level of 5% or $\alpha = 0.05$, the t-table can be searched by the formula $df = n - k$ so that $df = 96 - 4 = 92$. The value of t-table with $df = 92$ is 1.98609. T-test decision making uses the following criteria:

- i. If the value of t-count $>$ t-table or if the value of sig $<$ α then H_0 is rejected and H_1 is accepted meaning that there is an influence between variable X and variable Y.
- ii. If the value of t-count $<$ t-table or if the value of sig $>$ α then H_0 is accepted and H_1 is rejected meaning that there is no influence between variable X and variable Y.

Tabel 4.14
Partial Test Results With T Test

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	10,057	3,109		3,235	,002
Taxpayer Awareness	,294	,084	,332	3,485	,001
Tax Knowledge	,162	,077	,200	2,107	,038
Tax Socialization	,073	,073	,095	1,002	,319

a. Dependent Variable: Kepatuhan Wajib Pajak

Sumber : Output Spss, 2022

It is known that the Taxpayer Awareness variable can be seen where the t-count value of the Taxpayer Awareness variable (X_1) is greater than the t-table value ($3.485 > 1.98609$) with a significant level below 0.05 which is 0.001 or ($0.001 < 0.05$) then H_0 is rejected and H_1 is accepted, meaning that Taxpayer Awareness partially affects Taxpayer Compliance. The t-count value of the Tax Knowledge variable (X_2) is greater than the t-table value ($2.107 > 1.98609$) with a level of t-table ($2.107 > 1.98609$) with a level of significant below 0.05 i.e. 0.038 or ($0.038 < 0.05$) then H_0 is rejected and H_1 is accepted, meaning that Tax Knowledge partially affects Taxpayer Compliance. And the t-count value of the Tax Socialization variable (X_3) is smaller than the t-table value ($1.002 < 1.98609$) with a significant level above 0.05 which is 0.319 or ($0.319 > 0.05$) then H_0 is accepted and H_1 is rejected, meaning that Partial Tax Socialization has no effect on Taxpayer Compliance.

Statistical Test F (F-Test)

The F test shows whether all variables are independent or freely included in the model, which have a common influence on the dependent variables. Before performing Test F should know F table with significance level of 5% or $\alpha = 0.05$, F table can be searched by the formula $df_1 = k - 1$ so that $df_1 = 4 - 1 = 3$ and $df_2 = n - k$ so that $96 - 4 = 92$. The F value of the table with $df_1 = 3$ and $df_2 = 92$ then the F of the table is 2.70. The decision making of the F test is if F counts $>$ Ftable or sig. $f <$ α then free variables simultaneously affect bound variables or hypotheses are accepted.

Tabel 4.15
Simultaneous Test Results With F Test

ANOVA^a

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	116,187	3	38,729	6,926	,000 ^b
Residual	514,469	92	5,592		
Total	630,656	95			

a. Dependent Variable: Kepatuhan Wajib Pajak

b. Predictors: (Constant), Socialization of Taxation, Knowledge of Taxation, Awareness of Taxpayers

Sumber : Output Spss, 2022

Based on the table above, an F-count value of 6.926 was obtained. Meanwhile, based on the F-table (0.05) a value of 2.70 was obtained. Therefore, $6,926 > 2.70$, the decision taken is H0 rejected and H1 accepted, meaning that all free variables (Taxpayer Awareness, Taxation Knowledge, and Tax Socialization) included in the model together have a significant effect on the bound variables (Taxpayer Compliance). The decision taken is the same if it is based on a significant value of $0.000 < 0.05$. So H0 is rejected H1 is accepted, meaning that taxpayer awareness, tax knowledge, and tax socialization simultaneously have an effect and are significant on taxpayer compliance.

Coefficient of Determination (Adjusted R²)

The coefficient of determination (Adjusted R²) is used to determine the relationship between all independent variables (X) and dependent variables (Y). If the coefficient of determination is greater or closer to one, then it can be said that the ability of the free variable (X) is large against the bound variable (Y).

Tabel 4.16
Coefficient of Determination Test Results (R²)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,429 ^a	,184	,158	2,36475

a. Predictors: (Constant), Socialization of Taxation, Knowledge of Taxation, Awareness of Taxpayers

Sumber : Output Spss, 2022

Based on the summary model table above, it is known that the value of the coefficient of determination or Adjusted R square is 0.158 or 15.8%. This figure means that the variables of taxpayer awareness, tax knowledge, and tax socialization simultaneously affect taxpayer compliance by 15.8%. While the rest was influenced by other factors not explained in this study, namely 84.2%.

DISCUSSION

Based on the results of the analysis regarding taxpayer awareness, tax knowledge, and tax socialization of taxpayer compliance in paying Land and Building Tax, it can be seen as follows:

Effect of Taxpayer Awareness on Taxpayer Compliance

From the results of this study, it shows that taxpayer awareness affects the level of taxpayer compliance in paying land and building taxes in Cinta Rakyat Village, Percut Sei Tuan District. This is evidenced by the value of the regression coefficient (X1) of 0.294 which means that every increase in taxpayer awareness by 1 unit will increase taxpayer compliance by 0.294. The t-count value of the Taxpayer Awareness variable (X1) is greater than the t-table value ($3.485 > 1.98609$) with a significant level below 0.05 i.e. 0.001 or ($0.001 < 0.05$) then the conclusion is that H0 is rejected and H1 is accepted.

Thus, it can be concluded that the higher the awareness of UN taxpayers, the higher the level of taxpayer compliance in paying land and building taxes. This is in line with research conducted by (Liyani, 2017) which shows that taxpayer awareness affects taxpayer compliance in paying land and building taxes. Corresponding research was also conducted by Mega Saputri & Khoiriawati (2021), Dinofan & Afriyanti (2021), and Erawati & Parera (2017) who said that taxpayer awareness affects taxpayer compliance in paying land and building taxes.

Effect of Tax Knowledge on Taxpayer Compliance

From the results of this study, it shows that tax knowledge affects the level of compliance of taxpayers in paying land and building taxes in Cinta Rakyat Village, Percut Sei Tuan District. This is evidenced by the value of the regression coefficient (X2) of 0.162 which means that every increase in tax knowledge by 1 unit will increase taxpayer compliance by 0.162. The t-count value of the Taxation Knowledge variable (X2) is greater than the t-table value ($2.107 > 1.98609$) with a significant level below 0.05 i.e. 0.038 or ($0.038 < 0.05$) then H0 is rejected and H2 is accepted.

Thus, it can be concluded that tax knowledge is the ability of a taxpayer to know tax regulations, both about the tax rate they will pay, as well as tax benefits that will be useful for their lives. This is in line with research conducted by Jessica Hirawan (2021) which shows that tax knowledge affects taxpayer compliance in paying land and building taxes. Corresponding research was also conducted by Setyowati (2017), Ra Mete, et al (2020), and Kesauliya & Pasireron (2019) who said that tax knowledge affects taxpayer compliance in paying land and building taxes.

The Effect of Tax Socialization on Taxpayer Compliance

From the results of this study, it shows that tax socialization does not affect the level of compliance of taxpayers in paying land and building taxes in Cinta Rakyat Village, Percut Sei Tuan District. This is evidenced by the t-count value of the Tax Socialization variable (X3) smaller than the t-table value ($1.002 < 1.98609$) with a significant level above 0.05 which is 0.0319 or ($0.319 > 0.05$) then H_0 is accepted and H_3 is rejected.

Thus it can be concluded that in this case it shows that the high or low or frequent socialization does not affect the level of awareness of the taxpayer in paying land and building taxes. This is not in line with research conducted by Arrasi, et al (2022) which shows that tax socialization affects taxpayer compliance. Tax socialization can increase taxpayer compliance in fulfilling their obligations in paying taxes. Socialization is a means for taxpayers to increase tax knowledge in order to increase compliance in paying and reporting their taxes.

Effect of Taxpayer Awareness, Tax Knowledge, and Tax Socialization on Taxpayer Compliance

From the results of this study, it shows that taxpayer awareness, tax knowledge, and tax socialization simultaneously affect the level of taxpayer compliance in paying land and building taxes in Cinta Rakyat Village, Percut Sei Tuan District. This is evidenced from the results of the analysis where the value of the F-count is greater than the F-table ($6.926 > 2.70$) with a significance level below 0.05 which is 0.000, then H_0 is rejected and H_4 is accepted.

This is in line with research conducted by Ra Mente, et al (2020) which states that taxpayer awareness and tax knowledge simultaneously affect taxpayer compliance in paying land and building taxes. Research conducted by Ramadhanti, et al (2020) shows that tax knowledge, physical services, tax sanctions, and tax socialization simultaneously affect taxpayer compliance in paying land and building taxes.

Based on the results of the coefficient of determination or Adjusted R Square is 0.158 or 15.8%. This figure means that the variables of taxpayer awareness, tax knowledge, and tax socialization simultaneously affect taxpayer compliance by 15.8%. Meanwhile, the remaining 84.2% was influenced by other factors not explained in this study such as physical services, E-System, and tax sanctions.

CONCLUSION

Based on the results of the analysis and discussion that has been carried out previously, the following conclusions can be drawn:

1. Taxpayer awareness partially has a positive and significant effect on taxpayer compliance in paying land and building taxes in Cinta Rakyat Village, Percut Sei Tuan District.
2. Tax knowledge partially has a positive and significant effect on taxpayer compliance in paying land and building taxes in Cinta Rakyat Village, Percut Sei Tuan District.
3. Partial socialization of taxation does not affect the compliance of taxpayers in paying land and building taxes in Cinta Rakyat Village, Percut Sei Tuan District.
4. Taxpayer awareness, tax knowledge, and tax socialization simultaneously affect and significantly affect taxpayer compliance in paying land and building taxes in Cinta Rakyat Village, Percut Sei Tuan District.

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Windi Pransiska, & Irine Ika Wardhani. Effect of Taxpayer Awareness, Tax Knowledge, and Tax Socialization on Taxpayer Compliance in Paying Land and Building Tax

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