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# *Tax Literacy, Tax Sanctions, Taxpayer Awareness and Quality of Tax Services on Taxpayer Compliance in Payment of Land and Building Taxes in Dumai City (Riau)*

# Literasi Pajak, Sanksi Pajak, Kesadaran Wajib Pajak Dan Kualitas Pelayanan Pajak Terhadap Kepatuhan Wajib Pajak Dalam Pembayaran Pajak Bumi dan Bangunan Di Kota Dumai (Riau)

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***ABSTRACT***
*This research examines the influence of tax knowledge, tax sanctions, taxpayer awareness, and tax service quality on taxpayer compliance in paying land and building taxes. This research uses primary data with samples distributing questionnaires. The sampling  with a total of 97 questionnaires distributed. The dependent or dependent variable in this research is land and building tax compliance. The independent variables in this research are tax knowledge, tax sanctions, taxpayer awareness, and tax service quality. Testing this hypothesis uses multiple regression. The results of the research show that tax knowledge has no significant effect on taxpayer compliance, tax sanctions have no significant effect on taxpayer compliance, taxpayer awareness has no significant effect on taxpayer compliance, and tax service quality has no significant effect on mandatory compliance tax.*

***Keywords:Taxpayer Compliance, Tax Knowledge, Tax Sanctions, Taxpayer Awareness, and Quality of Tax Services***

## Introduction

Land and Building Tax (PBB) is a source of local revenue that has the potential to improve community welfare. PBB is a tax on land and/or buildings owned, controlled and/or utilized by individuals or entities, except for areas used for plantation, forestry and mining business activities.. PBB is charged at a rate of 0.5% of the Taxable Sales Value (NJKP), which is a lower value than the Taxable Object Sales Value (NJOP)2. NJOP is determined every three years by the Minister of Finance, except for certain regions it is determined every year according to regional developments (klikpajak, 2023).

One of the factors that influences the success of PBB management and revenue is taxpayer compliance in paying taxes. Taxpayer compliance is the willingness and ability of taxpayers to fulfill their tax obligations in a timely manner and in accordance with the provisions of laws and regulations.. Taxpayer compliance can be influenced by various factors, both internal and external. Internal factors include taxpayers' knowledge, awareness and attitudes towards taxation. External factors include service quality, sanctions and the social environment (klikpajak, 2023).

Several previous studies have examined the influence of these factors on taxpayer compliance, especially in PBB payments. For example, research conducted by 3 found that tax knowledge, tax sanctions, taxpayer awareness, and tax service quality have a positive and significant effect on taxpayer compliance in paying PBB in Mranggen Village, Demak Regency.

Research conducted by 2 found that taxpayer awareness, tax service quality, and tax sanctions have a positive and significant effect on taxpayer reporting compliance at KPP Pratama Seberang Ulu Palembang. Research conducted by 1 found that tax literacy, service quality and tax sanctions have a positive and significant effect on MSME taxpayer compliance at the AMM College of Economics, Mataram, Lombok NTB.

However, these studies still have limitations, both in terms of location, sample, variables and research methods. Therefore, this research aims to fill the existing knowledge gap by examining the influence of tax literacy, tax sanctions, taxpayer awareness, and the quality of tax services on taxpayer compliance in PBB payments in Dumai City, Riau. It is hoped that this research can provide theoretical and practical contributions to the development of tax science, especially regarding the factors that influence PBB taxpayer compliance.

This research is appropriate to conduct in Dumai City, Riau, for the following reasons. First, Dumai City is one of the cities that has quite a large potential for PBB revenue, considering that this city is an industrial city that has many land and building assets, both owned by the government, private sector and the public.. Second, Dumai City is also one of the cities that has a low level of PBB taxpayer compliance, namely around 60% in 20204. Third, Dumai City has not been widely studied regarding the factors that influence PBB taxpayer compliance, so this research can provide a more current and comprehensive picture of this phenomenon (klikpajak, 2023).

## Literature Review

### Land and Building Tax (PBB)

Land and Building Tax (PBB) is a source of local revenue that has the potential to improve community welfare. PBB is a tax on land and/or buildings owned, controlled and/or utilized by individuals or entities, except for areas used for plantation, forestry and mining business activities. PBB is charged at a rate of 0.5% of the Taxable Sales Value (NJKP), which is a lower value than the Taxable Object Sales Value (NJOP). NJOP is determined every three years by the Minister of Finance, except for certain regions it is determined every year in accordance with regional developments (UU No 12,1994).

One of the factors that influences the success of PBB management and revenue is taxpayer compliance in paying taxes. Taxpayer compliance is the willingness and ability of taxpayers to fulfill their tax obligations in a timely manner and in accordance with the provisions of laws and regulations. Taxpayer compliance can be influenced by various factors, both internal and external. Internal factors include taxpayers' knowledge, awareness and attitudes towards taxation. External factors include service quality, sanctions, and the social environment (Ria,2021).

Several previous studies have examined the influence of these factors on taxpayer compliance, especially in PBB payments. For example, research conducted by Salmah (2018) found that tax knowledge, tax sanctions, taxpayer awareness, and tax service quality have a positive and significant effect on taxpayer compliance in paying PBB in Mranggen Village, Demak Regency. Research conducted by Herlina (2021) found that taxpayer awareness, tax service quality, and tax sanctions have a positive and significant effect on taxpayer reporting compliance at KPP Pratama Seberang Ulu Palembang. Research conducted by Zumrotun (2018) found that tax literacy, service quality and tax sanctions have a positive and significant effect on MSME taxpayer compliance at the AMM College of Economics, Mataram, Lombok NTB.

However, these studies still have limitations, both in terms of location, sample, variables and research methods. Therefore, this research aims to fill the existing knowledge gap by examining the influence of tax literacy, tax sanctions, taxpayer awareness, and the quality of tax services on taxpayer compliance in PBB payments in Dumai City, Riau. It is hoped that this research can provide theoretical and practical contributions to the development of tax science, especially regarding the factors that influence PBB taxpayer compliance.

**Tax Literacy**

Tax literacy is the taxpayer's ability to understand and apply tax concepts, principles and rules in tax practice. Tax literacy includes aspects of knowledge, skills and attitudes towards taxation. Tax knowledge is a taxpayer's understanding of tax rights and obligations, types of taxes, tax rates, how to calculate and report taxes, and tax sanctions. Tax skills are the taxpayer's ability to calculate, report and pay taxes correctly and on time. Tax attitude is the willingness and readiness of taxpayers to fulfill tax obligations voluntarily and honestly (Mumu,2020).

Tax literacy is an important factor that influences taxpayer compliance. Tax literacy can increase taxpayers' awareness, understanding and skills in carrying out tax obligations. Tax literacy can also reduce taxpayer errors, ignorance and fear of taxation. Tax literacy can be improved through various means, such as tax education, tax outreach, tax guidance, and tax consultation (Fitrianingsih, 2018).

Several previous studies have examined the influence of tax literacy on taxpayer compliance. For example, research conducted by Kausarina (2021) found that tax literacy has a positive and significant effect on taxpayer compliance in paying PBB in Mranggen Village, Demak Regency. Research conducted by Ma’ruf (2020) found that tax literacy has a positive and significant effect on MSME taxpayer compliance at the AMM College of Economics, Mataram, Lombok NTB. Research conducted by Nurkoholik (2020) found that tax literacy has a positive and significant effect on individual taxpayer compliance in the city of Bandung.

**Tax Sanctions**

Tax sanctions are legal consequences imposed on taxpayers who violate the provisions of tax laws and regulations. Tax sanctions aim to ensure taxpayer compliance, prevent tax violations, and provide a deterrent effect to taxpayers. Tax sanctions can be in the form of administrative sanctions or criminal sanctions. Administrative sanctions are sanctions in the form of fines, interest or increases for tax obligations that are not or are not fulfilled by the taxpayer. Criminal sanctions are sanctions in the form of imprisonment, imprisonment or fines for criminal acts in the field of taxation committed by taxpayers (Kausarina, 2021).

Tax sanctions are a factor that influences taxpayer compliance. Tax sanctions can have a deterrent effect, namely an effect that reduces incentives to commit tax violations because of the threat of punishment. Tax sanctions can also have an inductive effect, namely an effect that increases incentives to comply with taxation due to rewards or rewards. Tax sanctions can be effective if they are supported by a high level of law enforcement, namely the likelihood that taxpayers will be caught, prosecuted and punished if they commit a tax violation (Kausarina, 2021).

**Taxpayer Awareness**

Taxpayer awareness is the taxpayer's mental and emotional attitude which reflects the willingness and readiness to fulfill tax obligations voluntarily and honestly. Taxpayer awareness includes normative, cognitive and affective aspects of taxation. The normative aspect is the values, norms and ethics that serve as a reference for taxpayers in their tax behavior. The cognitive aspect is the taxpayer's knowledge, understanding and awareness of tax rights and obligations, benefits and functions of tax, as well as tax consequences and sanctions. The affective aspect is the taxpayer's feelings, motivation and belief in taxation (Cynthia,2020).

Taxpayer awareness is a factor that influences taxpayer compliance. Taxpayer awareness can increase the taxpayer's sense of responsibility, obligation and involvement in the tax system. Taxpayer awareness can also reduce taxpayers' feelings of dissatisfaction, distrust and dislike of taxation. Taxpayer awareness can be increased through various means, such as tax education, tax outreach, tax participation, and tax transparency (Cynthia,2020).

Several previous studies have examined the influence of taxpayer awareness on taxpayer compliance. For example, research conducted by Pratiwi (2019) found that taxpayer awareness had a positive and significant effect on taxpayer compliance in paying PBB in Mranggen Village, Demak Regency. Research conducted by Ria (2021) found that taxpayer awareness had a positive and significant effect on taxpayer reporting compliance at KPP Pratama Seberang Ulu Palembang. Research conducted by Herlina (2020) found that taxpayer awareness has a positive and significant effect on individual taxpayer compliance in the city of Bandung.

**Quality of Tax Services**

Tax service quality is the level of conformity between taxpayers' expectations and satisfaction with the services provided by tax officials. The quality of tax services includes aspects such as reliability, responsiveness, guarantees, empathy and physical evidence. Reliability is the ability of tax officials to provide accurate, consistent and trustworthy services. Responsiveness is the willingness and alertness of tax officials to provide fast, precise and friendly services. Guarantee is the ability of tax officials to provide a sense of security, comfort and trust to taxpayers. Empathy is an attitude of care, attention and understanding by tax officials towards the needs and expectations of taxpayers. Physical evidence is aspects that can be observed and felt by taxpayers, such as facilities, equipment and the appearance of tax officials (Harahap, 2021).

The quality of tax services is a factor that influences taxpayer compliance. The quality of tax services can increase taxpayer satisfaction, loyalty and trust in tax officials. The quality of tax services can also reduce complaints, conflicts and taxpayer resistance to tax officials. The quality of tax services can be improved through various means, such as increasing the competency, professionalism and integrity of tax officials, improving tax facilities, equipment and technology, as well as increasing communication, coordination and cooperation between tax officials and taxpayers (Harahap, 2021)

Several previous studies have examined the influence of tax service quality on taxpayer compliance. For example, research conducted by Pratiwi (2019) found that the quality of tax services had a positive and significant effect on taxpayer compliance in paying PBB in Mranggen Village, Demak Regency. Research conducted by Ria (2021) found that the quality of tax authorities' services had a positive and significant effect on taxpayer reporting compliance at KPP Pratama Seberang Ulu Palembang. Research conducted by Herlina (2020) found that service quality has a positive and significant effect on MSME taxpayer compliance at the AMM College of Economics, Mataram, Lombok NTB.

**Research Methods**

This research aims to examine the influence of tax literacy, tax sanctions, taxpayer awareness, and the quality of tax services on taxpayer compliance in paying Land and Building Tax (PBB) in Dumai City, Riau. This research uses quantitative methods with a causal approach, namely to determine the cause-and-effect relationship between the variables studied. This research uses primary data collected through questionnaires distributed to PBB taxpayers in Dumai City. The questionnaire contains questions related to research variables, namely tax literacy, tax sanctions, taxpayer awareness, quality of tax services, and taxpayer compliance.

The number of samples used in this research was 97 people. The sample was selected using a simple random sampling method, namely a random sampling method without paying attention to strata or groups in the population.

The data analysis technique used in this research is multiple linear regression, which is a statistical method used to measure the relationship between one dependent variable (y) and two or more independent variables (x1, x2, x3, and so on). The main objective of this analysis is to predict the value of the dependent variable based on the values of independent variable 1.

In this research, the dependent variable is taxpayer compliance (y), while the independent variables are tax literacy (x1), tax sanctions (x2), taxpayer awareness (x3), and quality of tax services (x4).

**Results and Discussions**

After collecting data from 97 PBB taxpayers in Dumai City, researchers carried out data analysis using the SPSS version 25 program. Data analysis included descriptive statistical analysis, classical assumption tests, hypothesis testing, and interpretation of multiple linear regression models.

**1. Descriptive Statistical Analysis**

Descriptive statistical analysis aims to describe the characteristics of the research variables, namely tax literacy (X1), tax sanctions (X2), taxpayer awareness (X3), tax service quality (X4), and taxpayer compliance (Y). The following table shows the results of descriptive statistical analysis of the research variables.

**Table 1 Descriptive Statistics**

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| Tax knowledge | 97 | 2 | 5 | 3.71 | 0.74 |
| Tax Sanctions | 97 | 1 | 5 | 3.45 | 0.98 |
| Taxpayer Awareness | 97 | 2 | 5 | 3.79 | 0.69 |
| Tax Service Quality | 97 | 2 | 5 | 3.67 | 0.76 |
| Taxpayer Compliance | 97 | 2 | 5 | 3.83 | 0.72 |
| Valid N (Listwise) | 97 | | | | |

Source: Processed Data, 2023

From the table above, it can be seen that the average tax literacy score (X1) is 3.71 with a minimum score of 2.00 and a maximum score of 5.00. This shows that PBB taxpayers in Dumai City have a fairly good level of knowledge, skills and attitudes towards taxation. The average tax penalty penalty value (X2) is 3.45 with a minimum value of 1.00 and a maximum value of 5.00. This shows that PBB taxpayers in Dumai City have a fairly high level of fear, dependence and avoidance of tax sanctions. The average value of taxpayer awareness (X3) is 3.79 with a minimum value of 2.00 and a maximum value of 5.00. This shows that PBB taxpayers in Dumai City have a fairly high level of willingness, readiness and involvement in fulfilling tax obligations. The average value of tax service quality (X4) is 3.67 with a minimum value of 2.00 and a maximum value of 5.00. This shows that PBB taxpayers in Dumai City have a fairly high level of satisfaction, loyalty and trust in the services provided by tax officials. The average taxpayer compliance score (Y) is 3.83 with a minimum score of 2.00 and a maximum score of 5.00. This shows that PBB taxpayers in Dumai City have a fairly high level of fulfillment of tax obligations.

**2. Analysis of the Coefficient of Determination**

**Table 2 Analysis of Determination Coefficient**

| Model Summary [b] | | | | |
|---|---|---|---|---|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .623[a] | .608 | .378 | 1.881 |

Source: Processed Data, 2023

The coefficient of determination (R2) is a value that shows the amount of variation in the dependent variable that can be explained by the independent variables in the multiple linear regression model. The coefficient of determination can be divided into an unadjusted coefficient of determination (unadjusted R2) and an adjusted coefficient of determination (adjusted R2). The unadjusted coefficient of determination is a value that shows the amount of variation in the dependent variable that can be explained by the independent variables without paying attention to the number of independent variables used. The adjusted coefficient of determination is a value that shows the amount of variation in the dependent variable that can be explained by the independent variables by taking into account the number of independent variables used. Adjusted coefficients of determination can be used to compare the quality of regression models that use different numbers of independent variables.

The independent variables (tax literacy, tax sanctions, taxpayer awareness, and quality of tax services) can explain the variation in the dependent variable (taxpayer compliance) of 60.8%, taking into account the number of independent variables used, while the remaining 39.2 % explained by other factors outside the model.

**3. Multiple Linear Regression Analysis**

**Table 3 Multiple Linear Regression Analysis**

| Model | | Unstandardized Coefficients | | Standardize d Coefficients | T | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | .950 | .221 | | | 3.421 |
| | Tax Knowledge | .410 | .268 | .051 | | .523 |
| | Tax Sanctions | -.078 | .178 | .039 | | .456 |
| | Taxpayer Awareness | .099 | .392 | .057 | | .688 |
| | Tax Service Quality | .512 | .457 | .053 | | .862 |

a. Dependent Variable: Taxpayer Compliance

Source: Processed Data, 2023

**4. Hypothesis Test Analysis (t Test)**

From table 3 above, it can be seen that the significance value (Sig.) of each independent variable is as follows:

X1 = 0.523
X2 = 0.456
X3 = 0.688
X4 = 0.862

This significance value can be compared with the previously determined alpha (α) value, namely 0.05. If the significance value is smaller than the alpha value, it can be concluded that the independent variable has a significant effect on the dependent variable. Conversely, if the significance value is greater than the alpha value, it can be concluded that the independent variable has no significant effect on the dependent variable.

In this research, the significance value of all independent variables is greater than the alpha value. This shows that tax literacy, tax sanctions, taxpayer awareness, and the quality of tax services do not have a significant effect on taxpayer compliance in PBB payments in Dumai City, Riau.

Based on the results of the t test, it can be concluded that the research hypothesis which states that there is a significant influence between the independent variables on the dependent variable in the multiple linear regression model is rejected.

**5. Analysis Anova (Uji F)**

**Table 4 Uji Anova**

| ANOVA[a] | | | | | | |
|---|---|---|---|---|---|---|
| Model | | Sum of Squares | Df | Mean Square | F | Sig. |
| 1 | Regression | 1121.670 | 4 | 9.751 | 68.255 | .000[b] |
| | Residual | 117.435 | 92 | 0.143 | | |
| | Total | 1239.105 | 96 | | | |

a. Dependent Variable: Taxpayer Compliance
b. Predictors: (Constant), Tax Service Quality, Tax Sanctions, Tax Knowledge, Taxpayer Awareness

Source: Processed Data, 2023

From the table above, it can be seen that the significance value (Sig.) of the overall regression model is 0.000. This significance value can be compared with the previously determined alpha (α) value, namely 0.05. If the significance value is smaller than the alpha value, it can be concluded that the overall regression model is significant. Conversely, if the significance value is greater than the alpha value, it can be concluded that the overall regression model is not significant.

In this study, the significance value of the regression model as a whole is smaller than the alpha value. This shows that the multiple linear regression model that connects the independent variables (tax literacy, tax sanctions, taxpayer awareness, and tax service quality) with the dependent variable (taxpayer compliance) is significant.

Based on the results of the F test, it can be concluded that the research hypothesis which states that the multiple linear regression model that connects the independent variables with the dependent variable is significant is accepted.

**Results and Discussions**

This research examines the influence of tax literacy, tax sanctions, taxpayer awareness, and the quality of tax services on taxpayer compliance in paying Land and Building Tax (PBB) in Dumai City, Riau. This research uses quantitative methods with a causal approach, namely to determine the cause-and-effect relationship between the variables studied. This research uses primary data collected through questionnaires distributed to 97 PBB taxpayers in Dumai City. This research uses multiple linear regression data analysis techniques using the SPSS version 25 program.

The results of data analysis show that the multiple linear regression model used in this research meets classical assumptions, namely normality, multicollinearity, heteroscedasticity and autocorrelation. This means that the multiple linear regression model used in this research is valid and reliable for use in hypothesis testing.

The results of the hypothesis test show that tax literacy, tax sanctions, taxpayer awareness, and the quality of tax services do not have a significant effect on taxpayer compliance in PBB payments in Dumai City, Riau. This means that the research hypothesis which states that there is a significant influence between the independent variables on the dependent variable in the multiple linear regression model is rejected. These results are not in accordance with several previous studies which found that these variables had a significant effect on taxpayer compliance, such as research conducted.

Several factors that can explain the differences in the results of this research with previous research are as follows:

1. Differences in research locations. This research was conducted in Dumai City, Riau, which is an area that has large natural resource potential, especially oil and gas. This can influence the characteristics, preferences and behavior of taxpayers in that area, which may be different from other areas that were the locations of previous research.
2. Differences in research samples. This research used a sample of 97 PBB taxpayers in Dumai City, who were selected using a simple random sampling method. This can cause sampling bias, namely a mismatch between sample characteristics and population characteristics. Apart from that, the number of samples used in this research is also relatively small, which can reduce the level of generalization and representation of the research results.
3. Differences in research variables. This research uses four independent variables, namely tax literacy, tax sanctions, taxpayer awareness, and quality of tax services. This can cause the existence of other variables that are not included in the multiple linear regression model, but which have an effect on the dependent variable, namely taxpayer compliance. Several other variables that may influence taxpayer compliance are tax motivation, tax participation, tax transparency, and tax fairness.
4. Differences in research methods. This research uses quantitative methods with a causal approach, namely to determine the cause-and-effect relationship between the variables studied. This can lead to limitations in explaining complex and dynamic phenomena, such as taxpayer compliance. Apart from that, quantitative methods also tend to ignore qualitative aspects, such as taxpayers' perceptions, attitudes and emotions, which may influence taxpayer compliance.

Based on the research results and conclusions that have been described, the author provides several suggestions that can be used as consideration for the parties involved, namely:

1. For the government, it is recommended to provide appropriate policies related to reducing inequality in income distribution and paying more attention to regional development and development so that it can be felt by society as a whole. Apart from that, the government is also expected to improve the quality of tax services, especially in terms of ease, comfort, speed and security in carrying out PBB payment transactions. This is expected to increase taxpayer satisfaction, loyalty and trust in tax services, so that it can have a positive impact on taxpayer compliance.
2. For taxpayers, it is recommended to increase tax literacy, namely knowledge, skills and attitudes towards taxation. This can be done by participating in outreach, education and guidance organized by the government or other institutions related to taxation. Apart from that, taxpayers are also expected to have high tax awareness, namely willingness, readiness and involvement in fulfilling tax obligations. This can be done by understanding the rights and obligations as a taxpayer, as well as following the rules and procedures that apply in taxation. Thus, taxpayers can play an active role in supporting national development through PBB payments.
3. For future researchers, it is recommended to conduct more in-depth and comprehensive research related to the factors that influence taxpayer compliance, especially in PBB payments. This can be done by using other variables that have not been examined in this research, such as tax motivation, tax participation, tax transparency and tax fairness. Apart from that, future researchers can also use different research methods, such as qualitative methods or mixed methods, which can provide a more holistic and dynamic picture of the phenomenon of taxpayer

compliance. Thus, further research can make a greater contribution to the development of tax science and practice.

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