THE EFFECT OF TAXATION KNOWLEDGE, TAX INCENTIVES, AND TAX SANCTIONS ON TAXPAYER COMPLIANCE IN PAYING LAND AND BUILDING TAXES

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Abstract
The purpose of this study is to determine the influence of tax knowledge, Tax Incentives, and tax Sanctions on taxpayer compliance in Batam City in paying land and building taxes. The population of this study consists of taxpayers registered with the Batam City Revenue Agency who live in the Sagulung sub-district and the Sei Beduk sub-district. This research used samples with an error rate of 10% using the Slovin formula. This research was conducted using a quantitative method with a sample size of 100 respondents and used a data collection method by distributing a Google Form questionnaire. The analysis technique used in this research is multiple linear regression. The results of this research for the tax knowledge variable have an effect of 0.611 or 61.1% on taxpayer compliance in paying PBB. Tax sanctions have an effect with a value of 0.219 or 21.9%, while tax incentives do not affect taxpayer compliance in paying PBB in Batam City. Based on the results of this research hypothesis test, it was concluded that the variables of Tax Knowledge, Tax Incentives, and Tax Sanctions simultaneously influence taxpayer compliance in paying land and building taxes in Batam City.
Keywords: *Tax Knowledge, Tax Incentives, Tax Sanctions, Taxpayer Compliance, Land and Building Tax*.

Abstrak
Tujuan penelitian ini adalah untuk mengetahui pengaruh Pengetahuan Perpajakan, Insentif Pajak dan Sanksi Perpajakan terhadap kepatuhan wajib pajak di Kota Batam dalam membayar pajak bumi dan bangunan. Populasi penelitian ini terdiri dari wajib pajak yang terdaftar di badan pendapatan kota batam yang berdomisili di kecamatan Sagulung dan kecamatAN Sei beduk. Penelitian ini mengambil sampel dengan tingkat kesalahan sebesar 10% menggunakan rumus slovin. Penelitian ini dilakukan dengan metode kuantitatif dengan jumlah sampel sebanyak 100 orang responden dan menggunakan metode pengumpulan data dengan menyebarkan kuesioner google form. Teknik analisis yang di gunakan dalam penelitian ini adalah regresi linear berganda. Hasil penelitian ini untuk variabel pengetahuan perpajakan berpengaruh sebesar 0,611 atau 61,1% terhadap kepatuhan wajib pajak dalam membayar PBB, Sanksi perpajakan berpengaruh dengan nilai 0,219 atau 21,9% sedangkan insentif pajak tidak berpengaruh terhadap kepatuhan wajib pajak dalam membayar PBB di Kota Batam. Berdasarkan hasil dari uji hipotesis penelitian ini menyimpulkan bahwa variabel Pengetahuan perpajakan, Insentif pajak dan Sanksi Perpajakan berpengaruh secara simultan terhadap kepatuhan wajib pajak dalam membayar pajak bumi dan bangunan di Kota Batam.
Kata kunci: *Pengetahuan Perpajakan, Insentif pajak, Sanksi Perpajakan, Kepatuhan wajib pajak, Pajak bumi dan bangunan.*

INTRODUCTION

Indonesia is a developing country that has a large population. Indonesia always strives to increase the economic growth and welfare of its country by carrying out development in several sectors. The government needs funds to carry out regional development which can be obtained from original regional revenues. Regional original revenue is government income obtained from various sources, namely: tax collection, regional levies, construction and repair of toll road infrastructure, and other sources of income streams. The largest local revenue is tax levies. Taxes are a mandatory contribution from society, even though they indirectly receive a return, they are mandatory and based on tax laws and regulations. Apart from income tax and income tax, fulfilling the obligation to pay land and building tax is also a source of state financing. Land and building taxes are one of several tax sources most likely to be used to finance government and development processes. Taxes levied on the surface of land are called land taxes, and taxes levied on buildings that function as residences or commercial facilities are called building taxes.

Batam City is an industrial city with many factories so it absorbs a large workforce. The large workforce causes an increase in the need for housing and vehicles. Taxpayers in paying Batam city land and building taxes have low awareness or compliance. This is proven by the target data and realization of land and building tax revenue in the city of Batam from 2019 to 2023 in the table below

Table 1: Batam City PBB target and realization data for 2019-2023

Period	Target	Realization	Persentase %
2019	165.000.000.000	153.128.551.784	92,81
2020	206.000.000.000	167.215.646.446	81,17
2021	199.577.681.369	187.821.183.435	94,12
2022	255.577.000.000	212.446.526.192	83,12
2023	258.850.000.000	258.850.000.000	83,08

Sumber: siependa.batam.go.id

Based on Table 1 above, it can be seen that the realization of land and building tax revenues in Batam City since 2019 has not reached the target. The level of land and building tax revenue in Batam City experiences inconsistent increases and decreases every year. In 2019 the percentage of PBB tax realization was 92.81%. Then it decreased in 2020 to 81.17% and then increased again in 2021 to 94.12% of the target. However, in 2022 there will be a significant decline so PBB realization will be 83.12% and in 2023 the realization will still be 83.08%. Based on the data described in the table above, it can be concluded that the realization of land and building tax revenues in Batam City from 2019-2023 fluctuates. Low taxpayer compliance can occur due to a lack of tax knowledge, low tax incentives, and unclear tax sanctions.

The tax authorities or the government have problems in collecting taxes and fulfilling the targets that have been required. One of the obstacles is the lack of public knowledge regarding taxation, especially land and building tax. Knowledge related to taxes must be studied more to increase the insight and views of each taxpayer regarding the importance of complying with taxpayer obligations so that they can understand participate and contribute sincerely in carrying out their obligations. Media center.batam.go.ig stated that the level of compliance of Batam City residents to pay Rural and Urban Land and Building Tax (PBB-P2) is still low. Based on data from the Regional Tax and Retribution Management Agency (BPPRD), the level of compliance of PBB-P2 Batam taxpayers (WP) is still below 50%.

Apart from relatively low tax knowledge, low tax incentive rates can also result in low taxpayer compliance in paying land and building taxes. Taxpayers receive a tax incentive of 10% for payments in the first quarter and 5% for tax payments in the second quarter by Batam Mayor Regulation (PERWAKO) No. 255 of 2022. The next factor is the low sanctions that taxpayers can receive if they do not carry out their obligations. The amount of tax sanction rates received by taxpayers can be seen by the rules contained in the Ministry of Finance Regulation (PMK) concerning Procedures for Issuing Tax Collection Letters for Land and Building Tax number 78 of 2016. In this regulation, it is stated that the Director General of Taxes will issue Collection Letters. Tax (STP PBB) if there is an outstanding PBB that is not paid or underpaid after the payment due date. The fine for not paying PBB is 2% per month of the bill amount.

Tax knowledge

Tax knowledge is the ability of a taxpayer to understand and comprehend tax regulations based on applicable laws and regulations as well as tax benefits which are of course beneficial to him. (Patridiandari & Amalia, 2022). Tax knowledge can also be interpreted as a situation where the taxpayer has knowledge relating to general provisions and procedures for taxation as well as tax functions. So knowledge about tax regulations plays a very important role in fostering compliant behavior (Hasmi, 2022).

It can be said that tax knowledge is the level of taxpayer knowledge about taxation regarding things that taxpayers must do based on the general provisions of the law to increase taxpayer compliance in carrying out their rights and obligations. According to (Mulyati and Ismanto, 2021), tax knowledge or understanding of taxation possessed by taxpayers must include 1). Knowledge of General Provisions and Tax Procedures. 2). Knowledge of the tax system in Indonesia. 3). Knowledge of tax functions.

Tax incentives

Tax incentives are all financial and non-financial conveniences. The definition of tax incentives is quite broad, covering everything that benefits taxpayers. Providing tax incentives can be seen as a government initiative. It can be concluded that tax incentives are a means for the government to collect taxes by providing convenience and various useful tax program proposals. (Zuhendra & Rahmi, 2023). It can be said that tax incentives are a facility for the government to collect taxes by providing incentives in the form of convenience and offering several tax programs that benefit taxpayers

Tax sanctions

Tax sanctions are a form of punishment given by the government to taxpayers who violate tax regulations. This form of punishment can be in the form of a fine by paying a nominal amount determined by the government and by tax laws and regulations. (Mumu et al, 2020). Tax sanctions are to discipline taxpayers in carrying out their obligations, namely paying taxes. That way, tax sanctions can increase taxpayer compliance in carrying out their obligations, namely paying taxes. Taxes owed that are not paid or underpaid at the time of payment are subject to an administrative penalty of 2% a month, calculated from the due date until the day of payment for a maximum period of 24 months

Land and Building Tax

Land and Building Tax (PBB) is a levy that must be paid on the existence of land and buildings that provide benefits and socio-economic status for a person or entity that has rights to them or obtains benefits from them. Because Land and Building Tax is material in nature, the rate is determined from the area and condition of the existing land or building (Hermawan & Prawiyogi, 2023)

Taxpayer compliance

Taxpayer compliance is the behavior of taxpayers in exercising their taxation rights and fulfilling their taxation obligations, such as filling in the tax owed correctly, paying tax on time without any coercive action, as well as entering and reporting the required information promptly by applicable regulations. tax regulations. (Ainun et al, 2022). This research aims to determine the effect of tax knowledge, tax incentives, and tax sanctions on taxpayer compliance in paying land and building taxes. The hypotheses in this research include: 1). Tax knowledge affects taxpayer compliance in paying land and building taxes. 2). Tax incentives affect taxpayer compliance in paying land and building taxes. 3). Tax sanctions affect taxpayer compliance in paying land and building taxes. 4). Tax knowledge, tax incentives, and tax sanctions affect taxpayer compliance in paying land and building taxes.

RESEARCH METHOD

This research is descriptive-analytical research where this research uses a quantitative approach design which aims to explain and explain the phenomenon regarding tax knowledge, tax incentives, and tax sanctions on taxpayer compliance in fulfilling their obligations to pay land and building taxes in the city of Batam. and shows the influence between the independent variable and the dependent variable. The population in this study are taxpayers registered with the regional revenue agency. The population in this study are taxpayers registered with the Batam City Regional Revenue Agency. The population that is the focus of this research is 253,323 taxpayers. A sampling technique is a technique where researchers systematically select a small number of elements or individuals from a certain population. The sample obtained in this study used a purposive sampling method with the sample size determined using the Slovin formula. The number of respondents for this survey was respondent. This research uses descriptive statistical data analysis techniques, normality test, multicollinearity, heteroscedasticity, multiple regression analysis, t-test (partial), and simultaneous F test.

RESULTS and DISCUSSION

Descriptive statistics

Descriptive statistic tests are used to describe internal variables in this research. This test will provide a general overview of each research variable. Where in general it can be seen from the standard deviation, mean, maximum, and minimum (Jaya, 2020). In this study, researchers analyzed Tax Knowledge, Tax Incentives, Tax Sanctions, and Taxpayer Compliance in the Batam City Revenue Agency. The following are the results of the descriptive statistic test:

Table 2. Descriptive Statistics

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Tax knowledge	100	15	25	22	2.327
Tax incentives	100	10	20	17.52	2.027
Tax sanctions	100	8	20	17.44	2.306
Taxpayer compliance	100	15	25	22.03	2.254
Valid N (listwise)	100				

Based on Table 2 above, it can be concluded that testing the data that has been collected using descriptive statistics is valid. The amount of data contained in column N is 100 data which has been calculated using the Slovin formula with a max tolerance of 0.1. The minimum value describes the smallest value of the data being tested. In the Tax Knowledge variable (X1) the smallest or minimum value for this data is 15, the Tax Incentive variable is 10, the Tax Sanctions variable (X3) is 8 and Taxpayer Compliance in Paying PBB is 15. In the Maximum column, the value described is the value largest of the data tested. The maximum value for the Tax Knowledge variable (X1) is 25, the Tax Incentive Variable (X2) is 20, the Tax Sanctions Variable (X3) is 20 and the Taxpayer Compliance Variable in paying land and building tax (Y) is 25.

Normality Test

Kolmogorov-Smirnov test was used to test normality, when the Sig value is <0.05 then H0 can be accepted so the data is not normal and conversely if the Sig value is >0.05 then Ha is accepted so the data being tested is normally distributed.

Tabel 3: *Kolmogorov-Smirnov Normality Test Results*

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		100
Normal Parametersa,b	Mean	0
	Std. Deviation	2.1082275
Most Extreme Differences	Absolute	0.074
	Positive	0.044
	Negative	-0.074
Test Statistic		0.074
Asymp. Sig. (2-tailed)		.193c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

From Table 3 it can be seen that the value of Asymp. Sig (2-tailed) shows the number 0.193, where this number is greater than 0.05. It can be concluded that the data is normally distributed. Thus, through three normality tests, it can be said that the data processed is normally distributed.

Multicollinearity test

This test is used to determine whether or not there are symptoms of multicollinearity.

Table 4: *Multicollinearity Test Results*

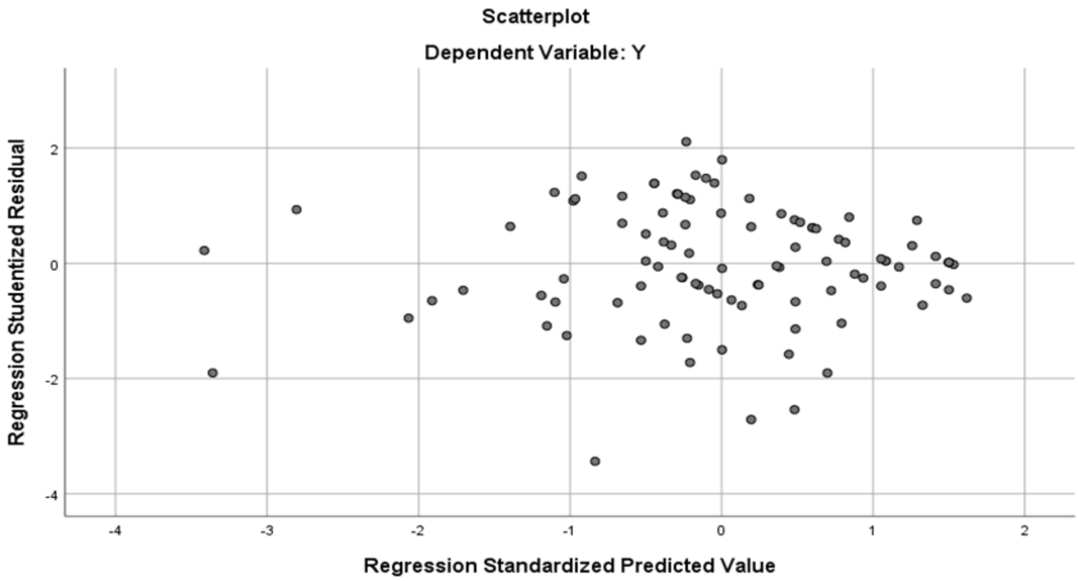
Coefficients[a]			
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Tax knowledge	0.437	2.286
	Tax incentives	0.528	1.893
	Tax sanctions	0.520	1.925
a. Dependent Variable: Taxpayer Compliance			

Based on Table 4, the test results above show that all models relate the independent variable to the dependent variable. It can be seen that Tax Knowledge has a tolerance value of 0.437 and a VIF of 2.286. The tax incentives variable has a tolerance value of 0.528 and a VIF of 1.893, and the tax sanctions variable has a tolerance value of 0.520 and a VIF of 1.925. This illustrates that these three variables have a tolerance value of > 0.1 and a VIF value of < 10, so they fulfill the requirement that multicollinearity does not occur.

Heteroskedasticity Test

The heteroscedasticity test is a useful test to find out whether variables have unequal variances for all observations of each dependent variable and independent variable (Ghozali, 2020).

Gambar 1: Scatterplot



In Figure 1, it can be seen that the points on the scatterplot graph have spread unevenly above and below zero and do not depict a regular pattern. So it can be concluded that in this research there were no symptoms of heteroscedasticity.

Multiple linear regression test

Table 5. *Multiple Linear Regression Test Results*

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-0.636	1.783		-0.357	0.722
	Tax knowledge	0.611	0.118	0.513	5.188	0
	Tax incentives	0.219	0.133	0.148	1.645	0.103
	Tax sanctions	0.298	0.14	0.193	2.128	0.036

Based on the regression equation for carrying out research from the results of software-assisted processing for table 4.18 as follows: Y = -0,636 + 0.611(x1) + 0.219(x2) + 0.298 (x3) + e. From the equation above it can be concluded that:

1. The constant value shows the number -0.636 giving a value to the independent variable tax knowledge (X1), the tax incentive variable (X2), and the tax sanctions variable (X3) where the dependent variable is PBB taxpayer compliance which has a value of -0.636.
2. The coefficient of the tax knowledge variable (X1) is 0.611. This means that increasing taxpayer knowledge about taxation will increase taxpayer compliance by 0.611.
3. The coefficient of the tax knowledge variable (X1) is 0.611. This means that increasing taxpayer knowledge about taxation will increase taxpayer compliance by 0.611.
4. The coefficient of the tax sanctions variable (X3) is 0.298. This means that the tax sanctions that taxpayers receive if they do not fulfill their tax obligations will increase taxpayer compliance by 0.298.

The result of t-test

Table 6: *Partial Test Results*

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-0.636	1.783		-0.357	0.722
	Tax knowledge	0.611	0.118	0.513	5.188	0
	Tax incentives	0.219	0.133	0.148	1.645	0.103
	Tax sanctions	0.298	0.14	0.193	2.128	0.036

Results show that:

1. The Tax Knowledge variable (X1) has a t-count value of 5.188 > t-table 1.98498 with a significant value of 0.000 < 0.05. From these results, it can be concluded that Ha is accepted, so that Tax Incentives influence taxpayer compliance in paying land tax and buildings in Batam City.
2. The value of the Tax Incentive Variable (X2) has a t-calculated value of 1.645 < t-table 1.98498 with a significant value of 0.103 > 0.05. From these results, it can be concluded that Ha is rejected, so that tax incentives have no effect on taxpayer compliance in paying land and building taxes in Batam City.

3. The Tax Sanctions variable (X3) has a t-value of 2.128 > t-table 1.98498 with a significant value of 0.036 < 0.05. From these results it can be concluded that Ha is accepted, so that tax sanctions have an effect on taxpayer compliance in paying land and building taxes in Batam City.

The result of F test

Table 7: *F Test Results*

ANOVAa						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	630.742	3	210.247	45.87	.000b
	Residual	440.018	96	4.584		
	Total	1070.76	99			
a. Dependent Variable: Taxpayer Compliance						
b. Predictors: (Constant), Knowledge of taxation, tax incentives, tax sanctions						

In determining the degrees of freedom, the value of df 1 = 3 is from k-1 = 4-1 and df2 = 96 from n-4 = 100-4. So the Ftable value is 2.70. From the results of the f-test in Table 7, the calculated f-test value is 45.870 > f-table 2.70 and the significance value is 0.000, so it can be concluded that Tax Knowledge, Tax Incentives, and Tax Sanctions influence Taxpayer Compliance in Paying PBB in Batam City.

CONCLUSION

The Effect of Tax Knowledge on Land and Building Taxpayer Compliance

In hypothesis testing, the answer to the influence of Tax Knowledge has been found on mandatory PBB compliance. The Tax Knowledge variable (X1) has a significant value of 0.000 < 0.05 and a t-count value of 5.188 > t-table 1.98498. From these results, it can be concluded that Ho is rejected and Ha is accepted, so that Tax Knowledge influences taxpayer compliance in paying land and building taxes in Batam City. According to this research, it is concluded that taxpayers will pay or report their taxes voluntarily when the taxpayer has tax knowledge.

With increased knowledge of taxation, it makes it easier for taxpayers to process tax payments. Knowing the function, due date, and regulations relating to the land and building tax taxation system, encourages taxpayers to be more obedient in paying their taxes. The results of this research are in line with the results of research (Amrul (2023) which states that tax knowledge influences taxpayer compliance in paying land and building taxes. The results of this research are also supported by previous research (Mumu 2020) which also states the same results that knowledge Taxation influences taxpayer compliance.

The Effect of Tax Incentives on Land and Building Taxpayer Compliance

According to the results tested, the Tax Incentive Variable (X2) in Table shows that tax incentives have a significant value of 0.103 > 0.05 and a t-count value of 1.645 < t-table 1.98498. From these results, it can be concluded that Ho is accepted and Ha is rejected so that tax incentives do not affect taxpayer compliance in paying land and building taxes in Batam City.

The results of this research are in line with research conducted by (Sari and Siswanto, 2022) where their research states that tax incentives do not influence taxpayer compliance in paying land and building taxes. Low tax incentive rates, limited information, and lack of socialization regarding tax incentives cause taxpayers not to take advantage of the tax incentive policies provided by the government.

The Effect of Tax Sanctions on Land and Building Taxpayer Compliance

The t-test findings are shown and become the basis for research implementers to analyze the impact of the three independent factors on the dependent variable under study. The Tax Sanctions variable (X3) has a significant value of 0.036 < 0.05 and a t-count value of 2.128 > t-table 1.98498. From these results, it can be concluded that Ho is rejected and Ha is accepted, so tax sanctions affect taxpayer compliance in paying land and building taxes in Batam City.

The results of this research are in line with research by Mumu (2020) that tax sanctions influence taxpayer compliance in paying land and building taxes. The higher the tax sanctions given to taxpayers who violate their obligations in paying their taxes, the higher the sense of awareness in complying with their obligations. pay taxes. This research is also supported by research by Siswanto (2022) which states that tax sanctions have a partial effect on taxpayer compliance.

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