Factors Affecting Thetaxpayer’s Kepa God for Rural and Urban Land and Buildings (PBB-P2) in DKI Jakarta Province

Masdalifah*1

1University of Muhammadiyah Tangerang
*Masdalifah@gmail.com

Abstract

This study aims to determine the factors that influence taxpayer compliance in paying PBB-P2 in DKI Jakarta Province, the obstacles found and the efforts that have been made. The author uses primary and secondary data which is then analyzed using a qualitative descriptive method. The population in this study amounted to 2,124,383. Sampling technique with probability sampling method. Samples were obtained as many as 400 respondents using the Slovin formula. The data analysis method used is multiple regression analysis. Data collection techniques using a questionnaire. The analysis used is SPSS version 25 application software. The results show that tax sanctions, tax relief, service quality, and economic level have a significant positive effect on PBB-P2 Compulsory Compliance in DKI Jakarta Province. Some suggestions in this study are optimizing socialization activities as often as possible to inform the importance of paying PBB-P2 for the development of the local area, taxpayers are expected to report changes to their address and building to the officer, hold whitenings for ownership certificates, online issuance of SPT PBB-P2, collection of receivables smoothly, conduct socialization related to tax incentives, and so on.

Key words: tax sanctions, tax relief, service quality, economic level, taxpayer compliance.

Introduction

DKI Jakarta Income is increasing by more than 20%. The UN in DKI Jakarta is different from when it was managed by the DGT and other regions. If other regions or DGT when managing the UN only set 1 tariff, which is 0.25%. Meanwhile, in Jakarta, 4 UN tariffs are set as a means of equality and justice between the capable and underprivileged communities (in accordance with the principle of taxation, namely as a means to distribute income between citizens and a tool of equality and justice.

According to Robert Saputra (2015) said that: The provision of tax sanctions will have an impact and result in the compliance of taxpayers of land and buildings. This is because taxpayers are trying to avoid sanctions, so they will comply later in paying land and building taxes. With sanctions, it will change the way taxpayers view tax payments which encourages taxpayer compliance in paying Land and Building Tax.

The results of research by Husnurrosyidah and Nuraini (2017), Dewi and Jati (2018) show that tax sanctions affect taxpayer compliance. With strict enforcement of sanctions and good service, it will increase taxpayer compliance.
in paying motor vehicle tax. Meanwhile, research conducted by Ermawati and Afifi (2018) tax sanctions have no effect on taxpayer compliance. This is because the rampant number of government employees who embezzle taxes and the tax sanctions given to taxpayers who violate tax rules do not make taxpayers a deterrent not to repeat them again. This is due to tax sanctions that are only legality in the regulations, for actions in such violations have not been strictly followed up by government officials. This incident makes taxpayers think that tax sanctions are only limited to regulations. With the increasing compliance of taxpayers in paying taxes, it will encourage high tax revenues to encourage the tax ratio to also be higher. With the high tax ratio, it shows that Indonesia’s tax performance is getting better and the tax allocation in the development of the country is getting bigger and better.

Table 1. Reception UN P-2 DKI Jakarta Province Fiscal Year 2017 – 2021

<table>
<thead>
<tr>
<th>Nr</th>
<th>Year</th>
<th>UN Target (RP)</th>
<th>UN Realization (Rp)</th>
<th>%</th>
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<tr>
<td>1</td>
<td>2017</td>
<td>8000000000</td>
<td>7606651990</td>
<td>95,08</td>
</tr>
<tr>
<td>2</td>
<td>2018</td>
<td>8500000000</td>
<td>8893076195</td>
<td>104,62</td>
</tr>
<tr>
<td>3</td>
<td>2019</td>
<td>10000000000</td>
<td>9649565555</td>
<td>96,49</td>
</tr>
<tr>
<td>4</td>
<td>2020</td>
<td>9450000000</td>
<td>8957229158</td>
<td>94,78</td>
</tr>
<tr>
<td>5</td>
<td>2021</td>
<td>10250000000</td>
<td>8447534001</td>
<td>82,42</td>
</tr>
<tr>
<td>SUM</td>
<td></td>
<td>46200000000</td>
<td>43554056899</td>
<td></td>
</tr>
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In order to increase tax revenue, various policies issued by local governments, including land and building tax relief. The Regional Revenue Agency of DKI Jakarta Province in this case has issued a Regulation of the Governor of DKI Jakarta Province related to tax relief that can be utilized by taxpayers in accordance with applicable regulations.

Another aspect that affects the compliance of UN-P2 Taxpayers is the quality of service. The quality of service in terms of providing good service to taxpayers will always fulfill their obligations to pay taxes because by providing good service to taxpayers, they can provide a sense of joy and feel facilitated in resolving their tax obligations (Wulandari, 2015). This means that with the quality of services provided by the Directorate General of Taxes, in this case tax officers can have a good impact on taxpayer awareness and can improve tax compliance.

Another factor to improve taxpayer compliance, namely the economic level of the taxpayer, is the income or wages received either in the form of money or goods obtained from their professional activities which are used to meet daily needs. The level of income of the taxpayer may affect the compliance of the Taxpayer to fulfill tax obligations. If a person’s income is abundant, then compliance to carry out other obligations will also be fulfilled in a timely manner because the basic needs have been met first. Therefore in the withdrawal of tax collection it is necessary to pay attention to the right time.

Based on data on the development of the number of UN-P2 tax objects in DKI Jakarta Province in 2017–2021, the number of tax objects increases every year, but decreases in 2021. In 2017 the number of UN-P2 tax objects was 2,023,657, then increased in 2018 and 2019 to 2,068,891 and in 2020 the number of UN-P2 tax objects was 2,155,641. With the increase in the tax object of PBB-P2, it is expected that tax revenues from PBB–P2 will also increase.

According to Agnes (2020), The Influence of Tax Knowledge, Taxpayer Awareness, Service Quality and Tax Sanctions on Compliance in Paying Land and Building Tax (empirical study in Giripurwo Village, Wonogiri District) said that tax knowledge, taxpayer awareness affect the compliance of Land and Building Taxpayers while the quality of service and tax sanctions have no effect on compliance with paying Land and Building Tax. Meanwhile, according to Ma’ruf (2020), Factors Affecting Taxpayer Compliance in Paying Land and Building Tax said that taxpayer awareness, tax sanctions, understanding taxation, quality of service have a significant effect on the compliance of Land and Building Taxpayers. Meanwhile, according to Sujatmiko (2018), Analysis of Factors Affecting Land and Building Tax Compliance (Empirical Study in Ngemplak District, Slemen Regency) said that tax understanding, tax sanctions, level of trust, nationalism and tax rates have a positive and significant effect on taxpayer compliance in paying Land and Building Tax. According to Dhinar Cahya (2018), Analysis of Factors Affecting Compliance of Land and Building Taxpayers in Wonogiri Regency said that tax knowledge, tax awareness, tax sanctions, tax services have a significant effect on taxpayer compliance while tax socialization and SPPT have no effect on taxpayer compliance.

According to Yuwita (2020), Analysis of Factors Affecting Taxpayer Compliance in Paying Land and Building Tax said that socialization and tax sanctions have a positive and significant effect on the compliance of Land and Building Taxpayers while understanding tax procedures, taxpayer awareness and tax sanctions have a simultaneous effect on taxpayer compliance in paying Land and Building Tax. Meanwhile, according to Vivi (2020), the Effect of Sanctions, Tax Awareness and Service Quality on Compliance of Land and Building Taxpayers in Kerinci Regency said that sanctions, tax awareness, service quality have a significant effect both simultaneously and jointly on the compliance of Land and Building Taxpayers, besides that tax sanctions have a partial significant effect on the compliance of Land and Building Taxpayers.
According to Sutarjo (2020), the Effect of Taxpayer Awareness and Taxation Knowledge on Compliance of Land and Building Taxpayers Batam City said that taxpayer awareness, tax knowledge has a positive effect on the compliance of Land and Building Taxpayers. Meanwhile, according to Novi (2018), the Effect of Taxpayer Awareness, Taxation Knowledge and Tax Sanctions on Taxpayer Compliance in Paying Land and Building Tax in Malang City emphasizes that taxpayer awareness, tax knowledge and tax sanctions have a significant positive influence on taxpayer compliance in paying land and building taxes. Meanwhile, according to Selfi (2020), Analysis of Factors Affecting Taxpayer Compliance paying Land and Building Tax at KPP Pratama Medan and Binjai City said that awareness of paying taxes, tax sanctions have a positive and significant influence on unpayment compliance while knowledge has a positive and insignificant influence on compliance with paying Land and Building Tax.

According to Puput (2020), the Effect of Taxpayer Income, Socialization, Service Quality and Tax Sanctions on Compliance in Paying Land and Building Tax said that Taxpayer income, socialization, quality of service affects taxpayer compliance in paying Land and Building Tax while tax sanctions do not affect taxpayer compliance in paying Land and Building Tax.

This research is a replication of the research of Imam Hidayat & Steven Gunawan (2022) with the title The Effect of Taxpayer Awareness, Tax Sanctions, and Tax Service Quality on Taxpayer Compliance in Paying Land and Building Taxes where the independent variables are Taxpayer Awareness, Tax Sanctions, and Tax Service Quality. The difference with this study is where the variables used in this study are tax sanctions, tax breaks, service quality and economic level.

**Problem Formulation**

Based on the background of the problem and the identification of the problem above, the formulation of the problem proposed in this study is as follows:

a. How much effective is the application of tax sanctions for taxpayers who do not pay the Rural and Urban Land and Building Tax (PBB-P2) in DKI Jakarta Province?

b. How high is the interest of residents of DKI Jakarta Province to use the UN-P2 waiver facility that has been regulated by the DKI Jakarta Governor’s Regulation?

c. How good is the quality of service of tax officers in DKI Jakarta Province?

d. How stable is the economic level of the Mandatory UN-P2 of DKI Jakarta Province since the beginning of the pandemic until now?

**Research Objectives**

The objectives of this study are as follows:

a. To find out the effectiveness of the application of un-P2 taxpayer tax sanctions in DKI Jakarta Province.

b. To find out the interest of residents of DKI Jakarta Province, use the UN-P2 waiver facility which has been regulated by the DKI Jakarta Governor’s Regulation.

c. To find out the quality of service of tax officers in DKI Jakarta Province.

d. How stable is the economic level of the Mandatory UN-P2 of DKI Jakarta Province since the beginning of the pandemic until now?

**Research Benefits**

Based on the background of the problem, the formulation of the problem and the research objectives that have been described above, the benefits of this study are as follows:

a. Practical benefits, can be used as the basis for determination.

b. Theoretical benefits, the results of the research can be used to enrich the research characteristics on accounting science, especially the influence of tax sanctions, tax relief, service quality and economic level on the compliance of Land taxpayers and Rural and Urban Buildings (PBB-P2) in DKI Jakarta Province.

c. Academic benefits, enriching concepts or theories in their contribution to the development of science so that they are useful as a reference and as input for subsequent researchers.

**Literature Review**

Taxes are contributions of the people to the State (which can be imposed) owed by those who are obliged to pay them according to the general regulations (laws) by not getting a return that can be directly appointed and whose purpose is to finance general expenditures in connection with the duty of the State to administer the Government.
the government reformed the tax law, namely where taxes prioritized justice. The tax collection system that used to
be official assessment was changed to self-assessment. The legal basis on taxes is regulated in article 23 A of the
1945 Constitution which contains "all tax levies must be based on law". Although article 23 A of the 1945 Constitution
is the legal basis for tax levies, the essence of this provision is philosophical only. Taxes must be carried out under the
law.

Land and Building Tax is regulated in Law No. 12 of 1985 then changed to Law No. 12 of 1994. However, over time,
in 2009, Law No. 28 of 2009 concerning Regional Taxes and Regional Levies was enacted. Therefore the collection,
collection, administration of the UN rural and urban sectors are in the Local Government.

The earth is the surface of the earth and the body of the earth that is below it, the surface of the earth includes land
and inland waters (including swamps, ponds, waters) as well as the sea of the territory of the Republic of Indonesia.
Whereas a building is an engineering construction that is planted or fixedly attached to the soil and or waters.7

According to Waluyo (2010 : 218) in Niswatun (2014) states that: The land and building tax is a tax imposed on a
person or entity who actually owns a right to the earth, and or has benefits over the earth, and or has control over,
and or obtains benefits over buildings.8

From the above understanding, it can be concluded that the Land and Building Tax is an objective tax, which
means that the amount of tax owed is determined by the object of land and buildings. whereas the subject of his
tax does not determine the amount of tax owed. Therefore this tax is called an objective tax. Which are included
in the land and building tax such as: toll roads, swimming pools, luxury fences, sports venues, luxury venues etc.
Tax objects are regulated in Law No. 12 of 1994 Article 2 concerning tax objects. Regarding the determination of the
selling value of tax objects as the basis for the imposition of Land and Building Tax is stated in No. 150 / PMK.03 /
2010. The objects of taxation are land and buildings. Tax objects are tax objects owned/controlled/used by the central
government and local governments in organizing the government.

According to Quanum Number 4 of 2012 explains that: The objects of land and building tax are land and buildings
owned, controlled and or buildings owned, controlled and or utilized by private persons or entities, plantations,
forestry, and mining.11

The basis for the imposition of Land and Building Tax is the selling value of the tax object (NJOP). NJOP is the
average price obtained from buying and selling transactions that occur reasonably, and where there are no buying
and selling transactions. The amount of NJOP is used as the basis for the imposition of land and building taxes set by
the minister of finance. The Minister of Finance establishes an NJOP every year for each region. Taxpayer compliance
is the fulfillment of tax obligations carried out by taxpayers in order to contribute to today's development which is
expected in its fulfillment to be given voluntarily. Tax sanctions are a guarantee that the provisions of tax laws and
regulations (tax norms) will be followed / obeyed / obeyed, in other words, tax sanctions are a deterrent tool so that
taxpayers do not violate tax norms.

Service is said to be quality and satisfactory if the perceived quality exceeds the expected quality, and vice versa.
Service leads to the expectations of the community, more practical, effective and responsible is a quality public
service in (Hestanto, 2018). One of the things that is considered when withdrawing taxes is the amount of income,
because the amount of income will affect the compliance of taxpayers when paying taxes on time. With this effort, it
is expected to be a tool to encourage an increase in tax revenue, especially in the Land and Building Tax.

Some people have not paid taxes on time, this has led to the overrunning of the UN-P2 debt. Most taxpayers are
less active in reporting changes in objects and subjects of their taxes so that ownership data is not updated. Efforts
made in increasing community participation in taxpayer compliance in paying land tax and rural and urban buildings,
local upprd officers as local government governments, have made various efforts for the community as taxpayers to
understand the importance of paying taxes, especially land tax and rural and urban buildings, through socialization
carried out several times a year through the sub-district or sub-district level, and appealed to the public through a
sheet and put up banners and billboards at several points of the road section so that the public can remember the
obligation to pay taxes and the importance of paying taxes and officers have also conducted field reviews to ensure
that the objects and subjects of taxes are appropriate.

Method

The authors used primary and secondary data which were then analyzed using qualitative descriptive methods.
The data analysis method used is multiple regression analysis. Data retrieval techniques using questionnaires. The
analysis used is the SPSS application software version 25. In general, the design of this study can be described as
follows:

Research hypothesis

H1 : Tax sanctions have a significant positive effect simultaneously on taxpayer compliance in paying PBB-P2 in
DKI Jakarta Province

H2 : Tax relief has a significant positive effect partially on taxpayer compliance in paying PBB-P2 in DKI Jakarta
Province
H3 : The quality of service of tax collectors/collectors has a partial significant positive effect to taxpayer compliance in paying PBB-P2 in DKI Jakarta Province

H4 : Economic levels have a partial significant positive effect on Taxpayer compliance in paying PBB-P2 in DKI Jakarta Province

The population in this study is the object of PBB-P2 DKI Jakarta Province as many as 2,124,383. Sampling technique with probability sampling method. The sample was obtained using the Slovin formula:

\[ n = \frac{2,124,383}{1 + 2,124,383(0.0025)} \approx 400 \text{ samples} \]

Results and Discussion

In this study, it is necessary to have a validity test to show the level of validity of an instrument, in this study the validity test is carried out by comparing the level of validity of an instrument. Table 2:

Based on Table 3, above shows that each value of \( r \) counts \( \geq r \) table, this shows that each of these questionnaires is declared valid and can be used as a data collection tool in the study. Multiple regression analysis (table 3):

Based on Table 3, the calculation obtained a calculated F value of 2.987 with a significance level of 0.020 Alpha or significant values also show a number below 0.05 so that it can be concluded that \( H_0 \) is rejected and \( H_a \) is accepted meaning that there is a significant influence together from the Market Segmentation Variable and Celebrity Endorser on purchasing decisions. The value of \( F_{count} \) is compared with the value of \( F_{table} \) by (numerator = 4, denominator = 180 (178-4-1) = 173) so that \( F_{hitung} \geq F_{table} \).

The change in the trend of favorite regional tax revenues (prima donna) which originally came from the motor vehicle sector has shifted to the property sector. This is inseparable from the efforts of the DKI Jakarta Provincial Government in modernizing public transportation modes which aim to reduce the level of congestion in the city of Jakarta. Along with the need for the quantity and quality of optimal regional tax and levy collection services to the community, the modernization of tax administration and regional levies is a necessity. In addition, the level of compliance of taxpayers in fulfilling their obligations voluntarily and the implementation of accountable and firm policies and regulations are major challenges ahead for the Regional Tax and Levy Agency. The fulfillment of revenue achievement, increasing the quantity and quality of collection services, modernizing administration, increasing taxpayer compliance and implementing firm and accountable policies and regulations requires high effort and awareness from all elements of the Regional Tax and Retribution Agency to continue to be able to keep up with the times.

Evaluation of the non-achievement of the Land and Building Tax and Rural and Urban:
Table 2. List of Research Samples Real Estate and Property Sub-sector Manufacturing Company 2015–2018 period

<table>
<thead>
<tr>
<th></th>
<th>Kepat W</th>
<th>SanPJ</th>
<th>KerPJ</th>
<th>Kual PJk</th>
<th>Ting Ekon</th>
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<td>1.000</td>
<td>-.065</td>
<td>-.127</td>
<td>.114</td>
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<td>1.000</td>
<td>.193</td>
<td>.109</td>
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<td></td>
<td>.108</td>
<td>.046</td>
<td>.005</td>
<td>-</td>
<td>.019</td>
</tr>
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<td></td>
<td>-.061</td>
<td>.114</td>
<td>.109</td>
<td>.193</td>
<td>.109</td>
</tr>
<tr>
<td>Sig. (1-tailed)</td>
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<td></td>
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<tr>
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<td>Ting Ekon</td>
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Table 3. ANOVA

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<th>df</th>
<th>Mean Square</th>
<th>F</th>
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<tr>
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<td>032</td>
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<tr>
<td></td>
<td>Total</td>
<td>5.922</td>
<td>177</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Table 2**

- a. The low level of achievement of the collection rate of the principal provisions of the current year caused by the existence of a database of UN-P2 tax objects, among others, due to the existence of the object of dispute, double determination (double object), and SPPT cannot be submitted because the object and subject cannot be found.
- b. There are still taxpayers who are in arrears of taxes.
- c. There is a Taxpayer who raises an objection.
- d. How stable is the economic level of the Mandatory UN-P2 of DKI Jakarta Province since the beginning of the pandemic until now?

**Efforts made:**

- a. Removal of UN-P2 administrative sanctions for arrears before being managed by local governments.
- b. UN-P2 voting by way of pick-up the ball.
- c. Inventory of land and buildings owed byPBB-P2 whose status is unknown
- d. Installing stickers or signposts for tax arrears.
- e. Data collection of new tax objects.
- f. Surveillance of UN-P2 objects that are deformed/sized.
- g. Mass and individual assessment.
- h. Expansion of payment channels in the payment of UN-P2 tax.
- i. Cooperate with the KPK RI and the High Prosecutor’s Office in the context of collection activities to taxpayers

Another important aspect that needs to be the focus of the Regional Tax and Retribution Agency is integrated data-based policies and services as well as information technology support to minimize KKN practices, conflicts of interest and avoid the high cost economy in the implementation of regional tax collection and levy services.

**Conclusion**

The conclusion of the research carried out is that part of the community has not paid taxes on time, this has led to the occurrence of un-P2 debt collection. Most taxpayers are less active in reporting changes in objects and subjects of their taxes so that ownership data is not updated. Efforts made in increasing community participation in taxpayer compliance in paying land tax and rural and urban buildings, local upprd officers as local government governments, have made various efforts for the community as taxpayers to understand the importance of paying taxes, especially land tax and rural and urban buildings, through socialization carried out several times a year through the sub–district or sub–district level, and appealed to the public through a sheet and put up banners and billboards at several points of
the road section so that the public can remember the obligation to pay taxes and the importance of paying taxes and officers have also conducted field reviews to ensure that the objects and subjects of taxes are appropriate.

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