

## The Effect of Tax Services, Fines and Taxpayer Awareness on Taxpayer Compliance in Paying Land and Building Tax (Empirical Study in Sembayat Village, East Seluma District)

Adepa Apri Yulita<sup>1</sup>, Nensi Yuniarti Zs<sup>1</sup>, Furqonti Ranidiah<sup>1</sup>, Ahmad Junaidi<sup>1</sup>

<sup>1</sup>Universitas Muhammadiyah Bengkulu, Indonesia

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### ABSTRACT

*This study aims to examine the influence of tax authorities services, fines, and taxpayer awareness on taxpayer compliance in paying land and building taxes in Sembayat Village, East Seluma District. This study is a quantitative study with primary data collected through offline questionnaires distributed to 441 taxpayers in Sembayat Village who also served as research samples, because the entire population was sampled using saturated sampling techniques, and the data obtained were processed using the Statistical Product and Service Solutions (SPSS) version 26 application. The results of this study indicate that tax services have a positive effect on Taxpayer compliance in paying land and building tax is indicated by a t-count value of 22,993 and a significance value of  $0.000 < 0.05$ , fines have a positive effect on Taxpayer compliance in paying land and building tax is indicated by a t-count value of 18,252 and a significance value of  $0.000 < 0.05$ , taxpayer awareness has a positive effect on Taxpayer compliance in paying land and building tax is indicated by a t-count value of 10.165 and a significance value of  $0.000 < 0.05$ .*

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### Corresponding Author:

**Adepa Apri Yulita**

Universitas Muhammadiyah Bengkulu

Jl. Bali, PO Box 118, Bengkulu 38119, Indonesia

Email: [adepaapriyulita@gmail.com](mailto:adepaapriyulita@gmail.com)

## 1. INTRODUCTION

A country is considered successful if it can improve the welfare of its people, which can be measured through its ability to carry out national development. (Amalia et al., 2024) Of the various types of taxes, the Land and Building Tax (PBB) plays a crucial role in financing development. A large portion of this tax is reallocated to regions to support development and regional autonomy. (Kasnur et al., 2020) If land and building tax revenue is hampered, it can disrupt the smooth implementation of regional development. Therefore, increasing land and building tax revenue depends not only on the active role of tax officials but also on taxpayer compliance, who voluntarily fulfill their tax obligations, which is crucial for enhancing the role of the Land and Building Tax. (Kristanti & Subardjo, 2021).

The following table shows the realization of PBB in Sembayat Village from 2022-2024:

Year	Provisions	Realization	Percentage
-	SPPT Amount	SPPT Amount	SPPT Amount
2022	501 22,762,977	272 11,184,588	54.29 49.13
2023	530 23,532,743	255 8,502,663	48.11 36.13
2024	530 31,529,018	312 16,988,236	58.87 53.88

Source: Seluma Regency BAPENDA Office (2024)

Based on the table above, it can be seen that the realization of PBB in Sembayat Village during 2022-2024 never met the 100% target. The realization of PBB revenue in 2022 reached Rp11,184,588 (272 SPPT) from the provision of Rp22,762,977 (501 SPPT) with a percentage rate of 49.13%. Then in 2023 the realization of PBB revenue decreased from the previous year, which was Rp8,502,663 (255 SPPT) from the provision of Rp23,532,743 (530 SPPT) with a percentage rate of 36.13%. In 2024, the realization of PBB again increased by Rp16,988,236 (312 SPPT) from the provision of Rp31,529,018 (530 SPPT) with a percentage rate of 53.88%. Based on the data above, it can be seen that the target level, realization and percentage of achievement vary each year.

Although the annual percentage achieved is considered high, indicating compliance, it still fluctuates or does not increase periodically. This indicates that some taxpayers are inconsistent in fulfilling their tax obligations. This can be caused by several issues, such as the lack of tax services from the tax authorities regarding tax compliance, particularly the Land and Building Tax (PBB), ineffective fines, and low public awareness of PBB payment compliance. Therefore, efforts are still needed by local governments to ensure that PBB revenue realization can increase annually or meet the 100% target.

Taxpayer compliance greatly influences the increase in land and building tax revenue, because the level of tax revenue depends, in part, on taxpayer compliance in fulfilling their tax obligations. The higher the level of taxpayer compliance, the higher the tax revenue. Taxpayer compliance in fulfilling their tax obligations can be influenced by several factors, such as tax authorities' services, fines, and taxpayer awareness.

Many studies have been conducted on taxpayer compliance, but they still show different results. Research conducted by (Riyadi et al., 2021) states that taxpayer compliance has a significant and positive effect on corporate income tax revenue. However, research by (Krisnayanti & Yuesti, 2019) stated that taxpayer compliance does not affect tax revenue.

Taxpayer compliance is a key element in increasing tax revenue, so it is crucial to conduct an in-depth study of the various factors that influence it, particularly those related to land and building tax payments. Taxpayer compliance can be influenced by several factors, such as tax services, fines and taxpayer awareness.

Tax services refer to services provided by tax officers to assist or take care of all the needs required by taxpayers in the process of paying their taxes. (Maturidi, 2024) Tax officials or the tax authorities will provide optimal service to gain public sympathy, thereby realizing the importance of fulfilling tax obligations. Optimal service will increase taxpayer satisfaction. The state strongly hopes for increased taxpayer satisfaction as a return for optimal tax authorities service, which will encourage taxpayers to pay their taxes. Taxpayer satisfaction with the services provided by tax officials is also expected to increase the state's tax revenue. (Ariani & Biettant, 2019).

Previous research was conducted by (Dewi & Putra, 2019) states that tax authorities' services have a positive effect on taxpayer compliance in paying land and building taxes, which is different from research (Maturidi, 2024) stated that tax authorities' services do not influence taxpayer compliance in paying land and building taxes.

The fine is a sanction of the efforts made by the government to increase taxpayer compliance (Iqbal & Junaidi, 2023). The administrative sanctions imposed on taxpayers who fail to fulfill their obligations can result in losses for taxpayers, who must pay higher taxes than they should. This is expected to encourage taxpayers to be more compliant with their obligations. (Lubis & Sanulika, 2024) In tax law, there are two types of sanctions: criminal sanctions and administrative sanctions. Administrative sanctions can take the form of fines, interest, and increases in tax payments. (Azhari & Poerwati, 2023).

Previous research by (Marcel Kusuma et al., 2023), (Ramadhanti et al., 2020), (Tubagus Romdhoni et al., 2023) states that fines have a significant positive effect on taxpayer compliance in paying land and building taxes. This is different from the results of research conducted by (Oktaviano et al., 2023), (Wulandari & Wahyudi, 2022), (Hidayat & Gunawan, 2022) stated that fines do not affect taxpayer compliance in paying land and building tax.

Taxpayer awareness is the good intention of taxpayers in carrying out their obligations and complying with tax regulations in accordance with their conscience. (Marcel Kusuma et al., 2023). Taxpayer awareness means that taxpayers consciously carry out their tax obligations, such as registering, calculating, paying, and reporting

the amount of tax owed.(Maturidi, 2024). High taxpayer awareness is followed by a high level of taxpayer compliance in terms of paying their tax obligations.(Donofan & Afriyenti, 2021).

Previous research by(Rahayu et al., 2023),(Rahmawati, 2022),(Purwaningsih et al., 2022)stated that taxpayer awareness has a significant positive effect on taxpayer compliance in paying land and building taxes. This is different from the results of research conducted by(Nurhana et al., 2023),(Hidayat & Gunawan, 2022),(Sulistiyowati & Ratnawati, 2023)states that taxpayer awareness does not influence taxpayer compliance in paying land and building tax.

Land and Building Tax is a type of central tax whose authority or power is delegated to the Regional Government. According to Law Number 28 of 2009, "Regional tax is a mandatory contribution to the region owed by individuals or bodies that is mandatory under the law, without receiving direct compensation and is used for regional needs for the greatest prosperity of the people."(Lubis & Sanulika, 2024)Regional taxes play a significant role in driving the economic development of a region. Land and Building Tax (PBB) is a type of property tax, where the amount of tax payable is determined based on the condition of the taxable object, which can be land or buildings.

The theory used in this research is Attribution Theory. This theory explains a person's motives for acting or behaving. Attribution theory provides the view that the underlying motives for acting or behaving can be caused by internal or external factors.(Donofan & Afriyenti, 2021). Internally caused behavior is behavior that is believed to be under the personal control of the individual himself, such as taxpayer awareness, while externally caused behavior is behavior that is influenced from outside, meaning that the individual will be forced to behave because of the situation, the external factors in question are such as tax authorities and fine witnesses.(Wilestari & Ramadhani, 2020).

This research refers to researchMullery et al., (2024). Based on the description of the differences in the results of previous studies on Taxpayer Compliance, it can be concluded that there is still a difference in research results (research gap). Thus, a review was conducted with the aim of proving the results of the variables that influence taxpayer compliance, by adding the independent variable of taxpayer awareness, and the object of the research was carried out in Sembayat Village, East Seluma District.

## 2. LITERATURE REVIEW

### 2.1. Attribution Theory

According toPurba, (2023:61-62)Attribution Theory was proposed by German psychologist Fritz Heider. This theory explains a person's motives for acting or behaving. Attribution theory suggests that the underlying motives for acting or behaving can be driven by both internal and external factors. Internal factors can stem from intention, awareness, and character. External factors, on the other hand, stem from pressure from others or the surrounding social environment.

### 2.2. Fiscal Psychology Theory

Fiscal Psychology Theory explains the reasons behind low taxpayer motivation in fulfilling tax obligations, highlighting public perceptions of government performance and the lack of tangible benefits perceived from paying taxes. Understanding the psychological aspects of fiscal relations between taxpayers and the government is a key factor in efforts to increase compliance. Therefore, an analysis of fiscal psychology, which includes an understanding of rights and obligations, is crucial in encouraging increased tax compliance.(Radyasa, 2023).

### 2.3. Tax Compliance Theory

*Tax Compliance Theory* provides a conceptual foundation for understanding the reasons behind individual decisions to comply with applicable regulations and norms. In the field of taxation, this theory is crucial because it reveals the reasons why taxpayers comply, both from a moral and legal perspective. Tax compliance is not merely a legal obligation to avoid punishment, but also reflects the moral responsibility of citizens to support national development and welfare. On the other hand, the government, as the maker of tax policy, has a responsibility to ensure that the regulations implemented are fair, transparent, and easily understood by the public.(Yap & Mulyani, 2022).

### 2.4. Theory of Planned Behavior (TPB)

*Theory of Planned Behavior (TPB)*Ajzen (1991) states that behavior is influenced by intention, which is formed from attitudes toward the behavior, subjective norms, and perceptions of control over the behavior. In the context of taxation, taxpayer non-compliance behavior is strongly influenced by these three factors. An individual's intention to behave in a certain way is the primary basis for determining their actions. This theory is highly relevant for understanding taxpayer behavior in fulfilling their tax obligations, where before taking action, individuals first consider and believe in the consequences of their actions.(Pangestie & Setyawan, 2019).

## 2.5. Taxes

In Law Number 28 of 2007 concerning General Provisions and Tax Procedures, Tax is a mandatory contribution to the state owed by individuals or bodies which is of a coercive nature based on the law, without receiving direct compensation and is used for state needs for the greatest prosperity of the people. There are two main functions of taxes: the budgetary function and the regulatory function. The budgetary function is the primary function of taxes, where taxes are used as a means to maximize the collection of funds for the state treasury through a collection system that complies with applicable tax regulations. The regulatory function, or regulatory function, makes taxes a tool of government policy to achieve certain goals, namely a tool to control and implement government policies in the social and economic fields. (Official, 2022:2).

## 2.6. Land and Building Tax

According to Sulistiyowati & Ratnawati (2023) Land and Building Tax (PBB) is a tax imposed by the state on land and buildings, based on Law Number 12 of 1985 concerning Land and Building Tax which has been amended by Law Number 12 of 1994. PBB is imposed on individuals or legal entities who own, control, or obtain benefits from buildings and/or have rights or benefits over the surface of the earth. (Saraswati et al., 2023) Land and Building Tax (PBB) is a tax levied on immovable property, so the primary focus is on the taxable object. The PBB object itself refers to the land or building subject to tax.

## 2.7. Taxpayer Compliance

According to Lubis & Sanulika, (2024) Taxpayer compliance refers to the behavior or actions of taxpayers who follow established rules and do not violate them. According to Amalia et al., (2024) Tax compliance can be defined as the actions of taxpayers in fulfilling their tax obligations in accordance with the provisions of the laws and regulations and tax implementation regulations applicable in a country. Sulistiyowati & Ratnawati, (2023) Compliance is divided into two categories: formal compliance and material compliance. Formal compliance refers to the situation in which a taxpayer fulfills tax obligations administratively in accordance with the provisions stipulated in the Tax Law. Meanwhile, material compliance is the situation in which a taxpayer substantially or thoroughly complies with all tax provisions, namely in accordance with the content and objectives of the Tax Law. (Hidayat & Gunawan, 2022).

## 2.8. Tax Services

According to Donofan & Afriyenti, (2021) Tax service is a service provided by the Directorate General of Taxes to taxpayers to assist them in fulfilling their tax obligations. The services provided are not only systemic but also encompass the expertise and knowledge of the tax authorities. The quality of service provided by the tax authorities impacts taxpayer compliance. The better the quality of tax service provided, the more comfortable taxpayers feel in fulfilling their tax obligations, which in turn increases their level of compliance.

## 2.9. Fines

According to Rahma Eka Suryani, (2022) A fine is a punishment imposed on someone who violates tax laws and regulations. The greater the offense committed by the taxpayer, the more severe the penalty. Tax sanctions can reduce violations of tax regulations because taxpayers face losses if they violate these regulations. According to Rahayu et al., (2023) Tax sanctions consist of two types: administrative sanctions and criminal sanctions. Administrative sanctions involve payment of losses to the state, typically in the form of interest and fines. Meanwhile, criminal sanctions are punishment or punishment, a last resort used by the tax authorities to ensure proper and compliant implementation of tax regulations. The imposition of criminal sanctions does not eliminate the authority to collect outstanding taxes. (Putri & Junaidi, 2023).

## 2.10. Taxpayer Awareness

According to Rianty & Syahputepa, (2020) Taxpayer awareness is a state in which a taxpayer understands, acknowledges, respects, and complies with applicable tax regulations, and has the determination and desire to fulfill their tax obligations. Taxpayer awareness refers to a condition in which a taxpayer has knowledge and understanding of their tax rights and obligations without any coercion or pressure from other parties. According to Saputri & Khoiriawati, (2021) Awareness to pay taxes starts from within the taxpayer himself, without requiring warnings from other parties or the threat of punishment. (Yuniarti et al., 2023).

## 3. RESEARCH METHODOLOGY

The research was conducted from January to February 2025. This research was conducted in Sembayat Village, East Seluma District, with the object of research being the community of Sembayat Village, East Seluma District as active Land and Building Taxpayers by distributing questionnaires related to the influence of tax

authorities services, fines and taxpayer awareness on land and building taxpayer compliance in Sembayat Village, East Seluma District.

The type of research conducted in this study is quantitative research. The data used in this study uses primary data obtained by distributing questionnaires related to the influence of tax authorities services, fines and taxpayer awareness on land and building taxpayer compliance in Sembayat Village, East Seluma District to the community of Sembayat Village, East Seluma District as active Land and Building Taxpayers. The data used are primary data obtained from Sembayat Village, East Seluma District with a population of 441. In this study, the sampling technique used in this study is saturated sampling which is included in non-probability sampling. Saturated sampling is a sampling technique when all members of the population are used as samples. So the sample used in this study is 441 taxpayers.

This study uses primary data, so the data collection technique used in this study is a questionnaire by distributing a list of questions to be answered by respondents. This questionnaire will be distributed to Land and Building Taxpayers in Sembayat Village, East Seluma District offline. Data collection from taxpayers is carried out to obtain data on Tax Service, Fine Sanctions and Taxpayer Awareness. The analysis technique used in this study is a multiple linear regression model with the help of SPSS 26 software including data quality testing, classical assumption testing and hypothesis testing.

## 4. RESULTS

### 4.1. Descriptive Research Data

This study aims to examine the influence of tax authorities' services, fines, and taxpayer awareness on taxpayer compliance in paying land and building taxes. This study uses primary data collected through questionnaires distributed to all taxpayers. The population and sample in this study were all active land and building taxpayers in Sembayat Village, East Seluma District, totaling 441 taxpayers. Data collection began in early February and lasted until the end of February 2024. Data collection was carried out by visiting respondents directly to submit and collect questionnaires.

Table 1. Questionnaire Receipt Details

Information	Amount	Percentage
Questionnaires distributed	441	100%
Unprocessable questionnaire	0	0%
Total number of questionnaires that can be processed	441	100%

Based on table 4.1, it is explained that 441 questionnaires were distributed to respondents, 441 questionnaires were returned or 100% could be processed by the researcher.

### 4.2. Validity Test

Table 2. Validity Test Results

Variables	Item	R Count	R Table	Sig.	Information
Tax Service	1	0.622	0.098	0.00	Valid
	2	0.836	0.098	0.00	Valid
	3	0.844	0.098	0.00	Valid
	4	0.810	0.098	0.00	Valid
	5	0.701	0.098	0.00	Valid
Fine Sanctions	1	0.704	0.098	0.00	Valid
	2	0.851	0.098	0.00	Valid
	3	0.818	0.098	0.00	Valid
	4	0.805	0.098	0.00	Valid
Taxpayer Awareness	1	0.623	0.098	0.00	Valid
	2	0.693	0.098	0.00	Valid
	3	0.778	0.098	0.00	Valid
	4	0.642	0.098	0.00	Valid
Mandatory Complianceproperty tax	1	0.770	0.098	0.00	Valid
	2	0.670	0.098	0.00	Valid
	3	0.632	0.098	0.00	Valid
	4	0.767	0.098	0.00	Valid

Source: Primary data processed 2025



Based on the validity test above, it can be concluded that all items used to determine the influence of tax authorities services, fines and taxpayer awareness on taxpayer compliance in paying land and building taxes show a Pearson Correlation value > significance, it can be said that all instruments are valid for use.

#### 4.3. Reliability Test

Table 3. Reliability Test Results

Variables	Cronbach's Alpha	Information
Tax Service	0.804	Reliable
Fine Sanctions	0.820	Reliable
Taxpayer Awareness	0.615	Reliable
Taxpayer Compliance in Paying Land and Building Tax	0.661	Reliable

Source: Primary data processed 2025

Based on Table 4.3, it shows that the results of the Reliability test obtained a Cronbach's Alpha of more than 0.60, which means that all variables show reliability.

#### 4.4. Normality Test

Table 4. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		441
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Standard Deviation	,66178463
Most Extreme Differences	Absolute	,042
	Positive	,030
	Negative	-,042
Test Statistics		,042
Asymp. Sig. (2-tailed)		,062 <sup>c</sup>
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Source: Primary data processed 2025

Based on table 4.4 it can be seen that the unstandardized residual has an Asymp sig (2-tailed) value of 0.62, which is greater than 0.05, so the data used in this study is normally distributed.

#### 4.5. Multicollinearity Test

Table 5. Multicollinearity Test Results

Coefficients <sup>a</sup>			
Model		Collinearity Statistics	
		Tolerance	VIF
1	Tax Service	,664	1,505
	Fine Sanctions	,709	1,411
	Taxpayer Awareness	,504	1,983
a. Dependent Variable: Mandatory PBB Compliance			

Source: Primary data processed 2025

Based on the above ratio can be said that the variable land and building taxes (Y) is used least have a tolerance value more than 0.1. Tax Service (X1) tolerance 0.664, Fine Sanction

(X2) selbelsar 0.709, Taxpayer Awareness (X3) selbelsar 0.504. The resulting VIF value lelmor tolcol of 10, Tax Service (X1) selbelsar 1,505, Fine (X2) selbelsar 1,411, Taxpayer Awareness (X3) selbelsar 1,983, seluntil it can be concludedII think that there is no gelyour netlltikolelcorrelation between variablesII belbass in pelnelthis research.

#### 4.6. Heteroscedasticity Test

Table 6. Heteroscedasticity Test Results

Coefficientsa						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,913	,186		4,909	,000
	Tax Service	-,015	,009	-,105	-1,809	,071
	Fine Sanctions	-,004	,009	-,025	-,444	,658
	Taxpayer Awareness	-,002	,014	-,009	-,131	,896
a. Dependent Variable: abs_res						

Source: Primary data processed 2025

Based on table 4.6 of the results of the heteroscedasticity test using the Glejser test, the significant results of the variables of Tax Service (0.71), Fine Sanctions (0.658) and Taxpayer Awareness (0.896) show above the standard significance value of 0.05. So it can be concluded that there is no heteroscedasticity problem.

#### 4.7. Multiple Linear Regression Analysis

Table 7. Results of Multiple Linear Regression Analysis

Coefficientsa						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3,608	,297		12,150	,000
	Tax Service	,313	,014	,515	22,993	,000
	Fine Sanctions	,267	,015	,396	18,252	,000
	Taxpayer Awareness	,229	,023	,262	10,165	,000
a. Dependent Variable: Mandatory PBB Compliance						

Source: Primary Data processed 2025

Based on table 4.7 above, the multiple linear regression equation can be structured as follows:

$$Y = 3.608 + 0.313 X_1 + 0.267 X_2 + 0.229 X_3$$

#### 4.8. T-Test

Table 8. T-Test Results

Coefficientsa						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3,608	,297		12,150	,000
	Tax Service	,313	,014	,515	22,993	,000
	Fine Sanctions	,267	,015	,396	18,252	,000
	Taxpayer Awareness	,229	,023	,262	10,165	,000
a. Dependent Variable: Mandatory PBB Compliance						

Source: Primary data processed 2025

Based on table 4.8, it can be seen that the tax service (X1) has a t-count of 22.993 and a significance value of  $0.000 < 0.05$  which shows that tax services have an effect on taxpayer compliance in paying land and building tax (Y). Fines (X2) with a t-count of 18.252 and a significance value of  $0.000 < 0.05$  indicates that the fine sanction has an effect on taxpayer compliance in paying land and building tax (Y). Taxpayer awareness (X3) with a t-count of 10.165 and a significance value of  $0.000 < 0.05$  indicates that taxpayer awareness has an effect on taxpayer compliance in paying land and building tax (Y).

#### 4.9. F Test

Table 9. F Test Results

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	1127,992	3	375,997	852,668	,000b
Residual	192,702	437	,441		
Total	1320,694	440			

Source: Primary Data processed 2025

Based on table 4.9, the F test results produced an F value of 852.668 with a significance value of 0.000. This significance value is smaller than 0.05, therefore it shows that the regression model in this study is suitable for use in hypothesis testing.

#### 4.10. Determinant Coefficient Test

Table 10. Determinant Coefficient

Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	,924a	,854	,853	,664

Source: Primary Data processed 2025

In the table 4.10 shows an Adjusted R Square of 0.853. This means that 85.3% of the dependent variable taxpayer compliance in paying land and building tax can be explained by the independent variables, namely tax services, fine and taxpayer awareness. Meanwhile, the remaining 14.7% is explained by other variable factors outside the testing in this study.

## 5. DISCUSSION

### 5.1 The Influence of Tax Services on Taxpayer Compliance in Paying Land and Building Tax

Based on the results of multiple linear regression analysis, it shows that the tax service variable has a t-count value of 22.993 and a significance value of  $0.000 < 0.05$  so it is concluded that the tax service variable has a positive effect on taxpayer compliance in paying land and building tax.

### 5.2 The Impact of Fines on Taxpayer Compliance in Paying Land and Building Tax

Based on the results of multiple linear regression analysis, it shows that the fine sanction variable has a t-value of 18.252 and a significance value of  $0.000 < 0.05$  so it is concluded that the fine sanction variable has a positive effect on taxpayer compliance in paying land and building tax.

### 5.3 The Influence of Taxpayer Awareness on Taxpayer Compliance in Paying Land and Building Tax

Based on the results of multiple linear regression analysis, it shows that the taxpayer awareness variable has a t-value of 10.165 and a significance value of  $0.000 < 0.05$  so it is concluded that the taxpayer awareness variable has a positive effect on taxpayer compliance in paying land and building tax.

## 6. CONCLUSION

Based on the data that has been collected and the testing that has been carried out, it can be concluded that tax services (X1) have an effect on taxpayer compliance in paying land and building tax (Y). because it is seen from the t-count of 22.993 and the significance value is  $0.000 < 0.05$  so it is concluded that the tax service variable has a positive effect on taxpayer compliance in paying land and building tax proven to be accepted. The fine sanction (X2) has an effect on taxpayer compliance in paying land and building tax (Y). because it is seen from the t-count of 18.252 and the significance value is  $0.000 < 0.05$  so it is concluded that the fine sanction variable has a positive effect on taxpayer compliance in paying land and building tax proven to be accepted. Taxpayer awareness (X3) has an effect on taxpayer compliance in paying land and building tax (Y). because it is seen from the t-count



of 10.165 and the significance value is  $0.000 < 0.05$  so it is concluded that the taxpayer awareness variable has a positive effect on Taxpayer Compliance in Paying Land and Building Tax proven to be accepted.

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