



## SIMPOSIUM ILMIAH AKUNTANSI 6

### THE INFLUENCE OF TAXPAYER AWARENESS, PENALTIES AND SOCIALIZATION ON COMPLIANCE PAYING LAND AND BUILDING TAXES

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#### ABSTRACT

The purpose of this research is to ascertain how taxpayer awareness, tax penalties, and tax socialization affect land and building tax compliance. The research used a quantitative methodology, and the main data utilized in it was gathered via the distribution of questionnaires. Taxpayers who were registered in the Medan Marelan District made up the study's population. A sample of one hundred respondents was acquired using the incidental sampling approach. Multiple Linear Regression analytical using the SPSS 25 program is the analytical technique used. The test's findings suggest that compliance in paying land and building taxes is impacted by taxpayer awareness and tax penalties. In the meantime, compliance with paying land and building taxes is unaffected by tax socialization.

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## INTRODUCTION

Indonesia is a developing country that continues to increase national development. For the implementation of this, the government requires a large budget (Sabar, 2023). Tax revenue is one of Indonesia's largest sources of income. This can be seen in the State Budget (APBN). Taxes according to Law No. 16 of 2009 concerning General Provisions and Procedures for Taxation Article 1 Paragraph 1 reads: "Tax is a legally required contribution to the state that must be paid by individuals or entities, enforced by law, without receiving direct compensation, and used for the best interests of the state for the benefit of the people." Land and Building Tax is one of the sources of state tax revenue which has been regulated based on the legal basis of Land and Building Tax, namely Law No. 12 of 1994 which has been amended from the previous law. Land and Building Tax is a tax paid on ownership of land and buildings for taxpayers or entities that have land and building rights because they obtain benefits and profits from land and buildings (Ramadhanti, Suharno, and Widarno 2020).

However, the fact is that the majority of taxpayers in Indonesia are not compliant and obedient to pay Land and Building Tax. To encourage regional development, all building and business owners in Indonesia are required to pay Land and Building Tax. However, many taxpayers are disobedient when making Land and Building Tax payments, causing the government to not reach its tax target. In Medan City, the Land and Building Tax arrears reached more than IDR500 billion, the arrears of Land and Building Tax are mostly from individual taxpayers rather than business entities, but there are also business entities that are stubborn because the Penalties are not yet strong and are considered only bluffing (Radio Republik Indonesia, 2024). One example of a case of a business entity in arrears is Medan's Centre Point Mall, which has more than IDR250 billion in arrears so that the Mayor of Medan conducted a sealing due to tax arrears that have not been paid by the Centre Point Mall (Dinas Kominfo Kota Medan, 2024). Public awareness to pay taxes is still minimal, so the government needs to make efforts to increase participation and tax revenue for city development. It is clear from data from Medan City's Regional Revenue Agency (BAPENDA) that many people continue to be less obedient and

compliant when it come to paying their taxes, especially the Land and Building Tax in Medan Marelan District.

**Table 1**

**Registered Taxpayers and Taxpayers Who Pay Land and Building Tax in Medan Marelan District in 2019-2023**

No	Year	Registered Taxpayers	Taxpayers Pay	Compliance Percentage	Growth
1	2019	35.308	20.969	59,38%	-11,39%
2	2020	36.486	20.741	56,84%	-4,27%
3	2021	37.640	18.880	50,15%	-11,76%
4	2022	38.470	20.336	52,86%	5,4%
5	2023	39.000	20.649	52,94%	0,15%

Source: BAPENDA Medan City

Based on the data in Table 1, the number of taxpayers paying Land and Building Tax has decreased significantly from 2019 to 2021. In 2019, there were 20,969 taxpayers, but growth decreased by 11.39% from the previous year. In 2020, the number of taxpayers paying Land and Building tax fell to 20,741 taxpayers, again a decline in growth of 4.27%. This decline in 2021, with only 18,880 taxpayers paying, far short the target of 37,640 taxpayers, with growth declining by 11.76%. Although there was a slight increase in 2022 to 20,336 taxpayers with 5.4% growth, 2023 only recorded minimal growth of 0.15%. Overall, the growth progress of paying taxpayers is still very low, indicating that many taxpayers in the Medan Marelan district are not compliant with their obligations. This causes the government to be unable to achieve tax revenue targets, especially from Land and Building. Additionally, Medan Marelan District realized the following land and Building tax revenue:

**Table 2**

**Target and Realization of Land and Building Tax Revenue in Medan Marelan District in 2019-2023**

No	Year	Revenue Target	Revenue Realization	Compliance Percentage	Growth
1	2019	16.031.567.009	7.550.112.930	47,10%	-16,11%
2	2020	16.072.240.483	7.539.835.788	46,91%	-0,40%
3	2021	15.745.351.118	7.787.992.977	49,46%	5,43%
4	2022	21.775.458.934	11.264.960.058	51,73%	4,58%
5	2023	21.904.075.719	11.280.480.334	51,50%	-0,44%

Source: BAPENDA Medan City

Based on the data in Table 2, realization of the Medan Marelan District's Land and Building Tax revenue shows fluctuations from 2019 to 2023. In 2019, tax revenue reached IDR7,550,112,930, with a decrease in growth of 16.11% from the previous year, far from the target of the Medan City Government. In 2020, revenue fell slightly to IDR7,539,835,788, with a decrease in growth of 0.40%. However, in 2021, there was an increase with a revenue of IDR7,787,992,977 and a growth rate of 5.43%, indicating that Medan City Government received more from taxpayers. In 2022, the realization reached IDR11,264,960,058 with a growth of 4.58%. However, 2023 recorded revenue of IDR11,280,480,334, but experienced a decline in growth of 0.44%. In conclusion, low awareness and compliance with land and building tax payments causes fluctuations in revenue and becomes an obstacle for the financial Management Agency in managing tax revenue and smooth development in the area.

The first factor influencing taxpayer non-compliance in taxation is Tax Awareness. The willingness to fulfill obligations, including providing funds for the implementation of government functions by paying taxes, is called tax awareness (Yanti, Yuesti, and Bhagawati 2021). Second, Penalties are legal actions taken by the authorities against rule violators when it is found that there is an act of violating taxation rules (Kurniawan, 2019). Tax Penalties are imposed if a taxpayer has a delay or commits a violation, penalties are given with the aim of providing a deterrent effect so that taxpayers try to comply with tax regulations (Gultom 2020). Third, Tax Socialization is an endeavor to educate individuals or groups about taxes in an attempt to increase taxpayer compliance (Sudrajat, 2015).

Based on the result of research by Oktaviano B, Djatnicka E, and Wulandari T (2022), it is that taxpayer awareness affects taxpayer compliance, while in research by Pravasanti Yuwita Ariessa (2020) dan Prasetyawati, Pratiwi, and Samanto (2022) it states that taxpayer awareness does not influence compliance with Land and Building Tax (PBB). In the research Pravasanti Yuwita Ariessa (2020) said that tax penalties giving an impact on compliance with paying land and building tax in Tawengan, while in research by Aji, Jati, and Asmarawati (2024) said that tax penalties had no impact on compliance with payment of Land and Building Tax. In the research Oktavianti, Ronald N Girsang, and Laula Dwi Marthika (2021) say that socialization giving an impact on taxpayer compliance, while in study by Dwijayanti, Sudiartana, and Dicriyani (2021) say that socialization has no bearing on Land and Building Tax compliance obligations in Badung Regency.

## **THEORETICAL REVIEW**

### **Attribution Theory**

The attribution theory in taxation is a framework that help understand how taxpayers assess and explain their own behavior as well as the behavior of others related to tax obligations. Attribution Theory was first proposed by Fritz Heider in 1958. This theory explains the process of how a person understands something that happens based on the reasons and what causes their own behavior and the behavior of others. As said by Pasaribu and Wijaya (2017), their own and other people's attitudes, which are influenced by both internal and external influences, can be explained by the attribution theory.

The internal factor in this study can be linked to taxpayer awareness. Awareness is an internal factor that encourages individuals to comply with tax payments. The higher the taxpayer's awareness of tax obligations, the greater the likelihood that they will voluntarily fulfill those obligations. Meanwhile, the external factors in this study can be linked to tax socialization and tax sanctions. Tax socialization activities that involve active community participation, such as seminars, can enhance the sense of ownership and responsibility towards tax obligations, which has the potential to improve overall compliance levels. Tax penalties imposed for tax violations serve as external motivators for compliance ; the imposition of fines or administrative sanctions can encourage taxpayers to fulfill their obligations on time, considering the risk they face if they do not comply.

### **Definition of Tax**

Tax, according to Prof. Dr. Rochmat Soemitro, is a contribution given by the community to the state legally (enforceable) without receiving direct reciprocal services and used to finance development. Taxes are one source of state revenue, which is crucial for advancing development and funding government spending. According to Sihombing and Alestriana (2020), there are several tax functions, namely :

1. Budget Function
2. Regulating Function
3. Equitization Function
4. Stabilization Function

### **Land and Building Tax**

Land and Building Tax is a state tax that receives most of its revenue from local revenues which are used, among others, to provide facilities that will also be enjoyed by the central government (Mardiasmo, 2018). According to Sihombing dan Alestriana (2020) is a tax levied on land and buildings because they have right to and derive benefits from those land and buildings.

The subjects of Land and Building Tax is a person or entity that actually has rights to land and buildings, owns and controls Land and Building and benefits from the Land and Buildings. The objects that are taxed are only land and buildings that are owned and used, the objects that are not taxed are only the land and buildings used for public purpose, not for profit. Examples : mosques, churches, viharas, hospitals, madrassas, islamic boarding schools, orphanages, museums, temples, cemeteries, protected forests, ect.

### **Taxpayer Compliance**

Compliance is an action and behavior that obeys the rules that have been set and not to be violated. Taxpayer compliance is when taxpayers are responsible for doing things related to taxes and paying taxes (Rahayu, 2010). A compliant taxpayer is a taxpayer who has no arrears and is not late in paying taxes (Nadwatul Khoiroh, 2017).

### **Taxpayer Awareness**

According to Harahap in Gultom (2020) research, taxpayer awareness is a form of behavior, actions, and understanding of individual or corporate taxpayers to understand the meaning, purpose, and function of paying tax. According to Suryadi in Gultom (2020), also says that awareness of paying taxes is the level of awareness, seriousness and desire of taxpayers to carry out their obligations to pay taxes, which is indicated by how well people comprehend the purpose of taxes and how seriously they take paying them.

### **Tax Penalties**

According to Mardiasmo (2018) tax penalties serve as a deterrent to ensure that taxpayers do not breach tax rules and standards. The function of tax penalties is to regulate a group to fulfill the specified rules, (Yusnidar 2015) in research (Yanti, Yuesti, and Bhegawati 2021). Tax penalties are laws that taxpayers receive when violating applicable laws and regulations. With the existence of tax penalties, it is hoped that this will deter taxpayers from violating tax regulation.

### **Tax Socialization**

According to (Arrasi 2022) tax socialization is to educate the public about taxes, including the process and the importance of paying taxes for the progress of the country. Tax socialization serves to increase taxpayer tax knowledge, according to Winerungan (2013) socialization is a program carried out by the Directorate General of Taxes to increase public knowledge and understanding. Implementation of taxation socialization can be done in 2 ways (Herryanto 2011), namely direct socialization and indirect socialization:

1. Direct socialization is a tax extension activity carried out by direct interaction with taxpayers or prospective taxpayers.
2. Indirect socialization is taxation extension activity to the public or taxpayers are conducted indirectly, socialization can be done through print media, electronics, flyers, browsur, tax seminars and banners.

### **The Influence of Taxpayer Awareness on Taxpayer Compliance**

Taxpayer must be conscious that paying taxes is a behavior that comes from within themselves, independent of outside pressure. Knowledge, comprehension, Reasoning, and the propensity to behave in accordance with the incentives offered by the tax code and laws are all components of taxpayer awareness. The result of research conducted by Purwaningsih, Iswanaji, and Bharata (2022), Ainun, Tasmita and Irsan (2022) and Prasetyawati, Pratiwi, and Samanto (2022) say that taxpayer awareness affects the compliance of land and building taxpayers. While research conducted by Yanti, Yuesti, and Bhegawati (2021) and Juliana, Widagdo, and Ilmi (2023) say that compliance tax is unaffected by taxpayer awareness.

#### **H 1 : Taxpayer Awareness Affect Compliance with Paying Land and Building Taxes**

### **The Influence of Tax Penalties on Taxpayer Compliance**

Tax penalties are a form of guarantee that the provision of tax legislation will be obeyed and obeyed tax penalties, taxpayers will make an effort to pay their taxes in order to avoid fines. The result of research conducted by Hamdiyah, Astuti, and Ilmi (2024) and Juliana, Widagdo, and Ilmi (2023) say that taxpayer compliance is not impacted by tax Penalties. Meanwhile, by Oktaviano B, Djatnicka E, and Wulandari T (2022) and Aji, Jati and Asmarawati (2024) says that taxpayer compliance is unaffected by tax Penalties.

#### **H 2 : Awareness Of Tax Penalties Affects Compliance With Paying Land and Building Tax**

### **The Influence of Taxation Socialization on Taxpayer Compliance**

The director general of taxation makes an effort to educate, comprehend and advise the public through a process known as Socialization, especially taxpayers directly or indirectly so that the public knows all the right about taxation. Tax socialization is delivered correctly, clearly and comfortably by officers to taxpayers, so taxpayers will more easily receive information about the importance of paying taxes and will automatically increase taxpayer compliance in paying land and building taxes (Hidayat 2019). The results of research conducted by Fulyanto (2022), Cynthia, Djauhari (2020) and Siti Hajar (2023) say the impact of tax socialization on taxpayers adherence to paying Land and Building Taxes. Meanwhile, research conducted by Hamdiyah (2024) and Dwijayanti, Sudiartana and Dicriyani (2020) says that taxpayer compliance is unaffected by tax socialization.

### **H 3 : Awareness of Taxation Socialization Affects Compliance with Paying Land and Building Tax.**

### **The Influence of Taxpayer Awareness, Tax Penalties and Tax Socialization on Taxpayer Compliance**

Taxpayer awareness, tax penalties and tax socialization are factors that can influence taxpayer compliance. If compliance can be increased, it can lead to the prosperity of a nation. Taxpayer awareness is expected to arise from within the taxpayer themselves, without external coercion, to pay all taxes in order to meet tax targets. The socialization provided to inform, educate, and guide the community so that taxpayers become knowledgeable in taxation. Tax penalties are created as a preventive tool to ensure that taxpayers comply with regulations and do not violate the established tax norms.

### **H 4 : Taxpayer Awareness, Tax Penalties and Tax Socialization Affect Compliance in Paying Land and Building Taxes.**

## **RESEARCH METHODS**

### **Type of Research**

This study is a quantitative study using an associative approach to determine the relationship between two or more variables. According to Sugiyono (2019), quantitative research methods can be defined as research methods based on positivist philosophy, utilized to investigate a certain sample or population. In order to test established hypotheses, data collection is done using research tools, and data analysis is quantitative and statistical in nature.

### **Population and Sample**

The population is a generalization area consisting of object/subjects that possess certain quantities and characteristics defined by the research for study and subsequent conclusions (Sugiyono 2019). In this study, the population consists of all individuals in the Medan Marelan District registered as land and building taxpayer, totaling 186.904 taxpayer.

A sample is a portion of the quantity and characteristics possessed by the population (Sugiyono, 2019). Incidental sampling is the method of sampling employed in this investigation, which involves selecting samples that the researcher encounters by chance and consider suitable as data source. According to Sugiyono (2019), anybody who occurs cross paths with the researcher may be employed as a sample, so long as the individual is judged appropriate for use as a data source:

$$n = \frac{N}{1 + Ne^2}$$

$$n = \frac{186.904}{1 + 186.904 (0,1)^2}$$

$$n = \frac{186.904}{1.870,04} = 99,94$$

Rounded up to 100 respondents

### **Data Collection Techniques**

Questionnaires were sent as part of the data gathering method. Sugiyono (2019) defines a questionnaire as a method of gathering data in which participants are given a list of written statements or questions to complete. The distribution of the questionnaire uses a likert scale. Sugiyono (2019) saying that the likert scale has various levels and is used to measure attitudes, opinions, and perceptions of individuals or groups towards social phenomena, Likert scale levels include :

- SS : Strongly Agree (5)
- S : Agree (4)
- RG : Unsure (3)
- TS : Disagree (2)
- STS : Strongly Disagree (1)

## **OPERATIONAL DEFINITION AND MEASUREMENT ASPECTS OF VARIABELS**

### **Taxpayer Awareness**

The actions taken by those responsible for taxes are referred to as taxpayer awareness, this voluntarily contributing by fulfilling their tax responsibilities (Purwaningsih, Iswanaji, and Bharata 2022). The indicators of taxpayer awareness include (Purwaningsih, Iswanaji, and Bharata 2022) :

1. Taxpayers understand their responsibility to pay taxes
2. Taxpayers recognize the importance of taxes for the state
3. Self – motivation to pay taxes
4. Taxpayers are aware of existing tax laws.

### **Tax Penalties**

Tax penalties serve as a deterrent to prevent taxpayers from violating applicable rules and norms, if a taxpayer does violate them, Tax penalties will be imposed (Arrasi 2022). The indicators of tax penalties include (Purwaningsih, Iswanaji, and Bharata 2022):

1. Taxpayer are aware of the existence of property tax penalties
2. Taxpayer pay their taxes on time to avoid property tax penalties
3. Taxpayers recognize that the enforcement of property tax penalties is a necessity
4. Taxpayers understand the importance of applying property tax penalties

### **Tax Socialization**

The practice of giving the general people comprehensive information about taxes so they can grasp the relevant tax laws is known as tax socialization. Additionally, it seeks to educate people about the processes and the significance of paying taxes for the development of the country (Arrasi 2022). The indicators of tax socialization include (Wardani and Wati, 2018):

1. Implementation of Socialization
2. Socialization Media
3. Benefits of Socialization

### **Taxpayer Compliance**

When taxpayers meet their tax duties in line with a nation's relevant rules and regulations, this is referred to as tax compliance (Arrasi 2022). Indicators of tax compliance include (Purwaningsih, Iswanaji, and Bharata 2022) :

1. Taxpayers have the obligation to comply with and adhere to Land and Building regulations.
2. Land and Buildings are paid on time by taxpayers
3. Taxpayers pay the amount of Land and Building as established.
4. Taxpayers report the number of taxable objects in accordance with reality.
5. Taxpayers address any shortfalls in Land and Building tax payments.

### Multiple Linear Regression Analysis

Multiple linear regression tests are used in this study to ascertain whether independent variables have an impact in the dependent variable. This model is employed to determine the extent of the influence of two or more independent variables on a single dependent variable (Nasution, 2019). The following regression equation can be used to express the relationship between the variables :

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

Description :

Y = Taxpayer compliance  
 a = constanta  
 b<sub>1</sub>, b<sub>2</sub>, b<sub>3</sub> = Direction Coeddicient or Regression Coefficient  
 X<sub>1</sub> = Taxpayer Awareness  
 X<sub>2</sub> = Tax penalties  
 X<sub>3</sub> = Tax Socialization  
 e = standard error

## RESULTS AND DISCUSSION

### Result

#### 1. Validity Test

Validity refers to the degree of accuracy of actual data as represented by the objects compared to the data obtained by the researcher. The validity test is useful for assessing the legitimacy of the questionnaire usage (Sugiyono, 2019). The validity test is conducted by demonstrating the correlation at a significance level of 5% (0.05). To find the R-table, the formula is used ( $df = n - 2 = 30 - 2 = 28$ ), where n is the sample size, at a significance level of 5%. A questionnaire is considered valid if R-calculated  $\geq$  R-table; conversely, if R-calculated  $\leq$  R-table, the questionnaire is deemed invalid. R-calculated is obtained using the SPSS program. The results of the validity test:

**Table 3**

**Result of the Validity test**

Variable	Item	R-calculated	R-table	Conclusion
Taxpayer Awareness (X1)	X1.1	0,694	0,36	VALID
	X1.2	0,756	0,36	
	X1.3	0,781	0,36	
	X1.4	0,634	0,36	
	X1.5	0,546	0,36	
	X1.6	0,596	0,36	
Tax penalties (X2)	X2.1	0,717	0,36	VALID
	X2.2	0,753	0,36	
	X2.3	0,702	0,36	
	X2.4	0,77	0,36	
	X2.5	0,771	0,36	
	X2.6	0,724	0,36	
Tax Socialization (X3)	X3.1	0,694	0,36	VALID
	X3.2	0,756	0,36	
	X3.3	0,781	0,36	
	X3.4	0,634	0,36	

	X3.5	0,546	0,36	
	X3.6	0,596	0,36	
Taxpayer Compliance (Y)	Y.1	0,748	0,36	VALID
	Y.2	0,844	0,36	
	Y.3	0,78	0,36	
	Y.4	0,727	0,36	
	Y.5	0,893	0,36	
	Y.6	0,825	0,36	

R-table value for  $n=28$  at a significance level of 5% (0.05) is  $R = 0.36$ . It can also be observed that the R-calculated values for all questions are more than the R-table value. Therefore, it can be said that all questionnaire items are declared VALID and can be used in the questionnaire to be distributed to respondents.

## 2. Reliability Test

According to Ghazali (2016) in the study by Handayani and Kusuma (2023) the reliability test is a tool that can demonstrate the consistency of each indicator of the variables being studied. The reliability test of the instrument in this research uses Cronbach's Alpha, where a questionnaire variable is considered reliable if it has a Cronbach's Alpha value of  $\geq 0.6$  compared to the R-table. The results of the reliability test:

**Table 4**  
**Result of the Reliability Test**

Variable	Cronbach's Alpha	R-theori	Criteria
Taxpayer Awareness (X1)	0,854	0,60	Reliable
Tax penalties (X2)	0,826	0,60	
Tax Socialization (X3)	0,74	0,60	
Taxpayer Compliance (Y)	0,885	0,60	

Source : Output SPSS20

The reliability table above shows that each indicator of the variable has Cronbach's Alpha values more than 0.60. Therefore, it show that the instrument demonstrates trustworthy results and is suitable for use in similar research in different contexts.

## 3. Normality Test

To determine whether this regression model's independent and dependent variables have a normal distribution, the normality test is used. To verify this assumption, the K-S test may be used. The residuals are said to be normally distributed if the K-S test yields a probability value larger than 0.05. Conversely, if the probability result is less than 0.05, it indicates that the residuals are not normally distributed. The following are the results of the normality test:

**Table 5**  
**Result of the Kolmogorov-Smirnov Test**

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		100
Normal Parameters <sup>a,b</sup>	Mean	0.0000000
	Std. Deviation	3.40924680
Most Extreme Differences	Absolute	0.073
	Positive	0.057
	Negative	-0.073
Test Statistic		0.073
Asymp. Sig. (2-tailed)		0.200 <sup>c,d</sup>



- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

Source : Output SPSS20

The Asymp. Sig (2-tailed) value is 0.200, which is larger than 0.05, according to the K-S test findings. This suggests that the data satisfies the Kolmogorov-Smirnov normalcy test decision criteria. Consequently, it may be said that the data is regularly distributed, so satisfying the regression model's normality assumption.

#### 4. Multicollinearity Test

In the regression procedure, the link between independent variables is displayed using the multicollinearity test. A good regression model shows correlation among independent variables. To identify multicollinearity in the research, the criteria are a tolerance value  $< 0.10$  or a VIF value  $> 10$ . The result of the multicollinearity test can be seen here:

**Table 6**  
**Result of the Multicollinearity Test**

Model	Unstandardized Coefficients		Coefficients <sup>a</sup>		Sig.	Collinearity Statistics	
	B	Std. Error	Standardized Coefficients Beta	t		Tolerance	VIF
1 (Constant)	5.645	2.525		2.236	0.028		
Taxpayer Awareness	0.234	0.110	0.215	2.133	0.035	0.786	1.273
Tax penalties	0.355	0.111	0.328	3.213	0.002	0.765	1.307
Tax Socialization	0.055	0.103	0.050	0.529	0.598	0.892	1.120

a. Dependent Variable: Taxpayer Compliance

Source : Output SPSS20

The multicollinearity test result shows, the value of tolerance for the Taxpayer Awareness variable is  $0.786 > 0.10$  with a VIF of  $1.273 < 10$ . The value of tolerance for the Tax penalties variable is  $0.765 > 0.10$  with a VIF of  $1.307 < 10$ . The value of tolerance for the Tax Socialization variable is  $0.892 > 0.10$  with a VIF of  $1.120 < 10$ . Therefore, it may be said that the independent variables do not exhibit multicollinearity.

#### 5. Heteroscedasticity Test

To determine if variances and residuals in a regression model vary from one observation to the next, the heteroscedasticity test is used. The Glejser test is one method for determining if heteroscedasticity is present. Regressing the independent variables against the residuals' absolute values is how the Glejser test operates. The following are the Glejser test's decision criteria :

1. If the significance value  $> 0.05$ , then there is no evidence of heteroscedasticity.
2. If the significance value  $< 0.05$ , then heteroscedasticity is present.

**Table 7**  
**Result of the Glejser Test**

Model	Unstandardized Coefficients		Coefficients <sup>a</sup>		Sig.	Collinearity Statistics	
	B	Std. Error	Standardized Coefficients Beta	t		Tolerance	VIF
1 (Constant)	4.837	1.511		3.200	0.002		
Taxpayer Awareness	-0.032	0.066	-0.055	-0.481	0.632	0.786	1.273
Tax penalties	-0.064	0.066	-0.112	-0.969	0.335	0.765	1.307
Tax Socialization	-0.009	0.062	-0.015	-0.138	0.891	0.892	1.120

a. Dependent Variable: ABS\_RES  
Source : Output SPSS20

According to the Glejser test findings, the significance values are 0.632 for the Taxpayer Awareness variable, 0.335 for the Tax penalties variable, and 0.891 for the Tax Socialization variable. Given that all of the variables' significance values are higher than 0.05, this suggests that there is no proof of heteroscedasticity for any of the variables.

## HYPOTHESIS TESTING

### Multiple Linear Regression Analysis

The goal of multiple linear regression analysis is to ascertain how taxpayer compliance with regard to paying land and building tax is impacted by the variables of taxpayer awareness, tax penalties, and tax socialization. The multiple linear regression analysis result are shown below:

**Table 8**

#### Result of the Multiple Linear Regression Analysis

Coefficients <sup>a</sup>					
Unstandardized Coefficients			Standardized Coefficients		
Model	B	Std. Error	Beta	t	Sig.
1 (Constant)	5.645	2.525		2.236	0.028
Taxpayer Awareness	0.234	0.110	0.215	2.133	0.035
Tax penalties	0.355	0.111	0.328	3.213	0.002
Tax Socialization	0.055	0.103	0.050	0.529	0.598

a. Dependent Variable: Taxpayer Compliance  
Source : Output SPSS20

The result of the data processing in the Unstandardized Coefficient B table yield the following multiple linear regression equation:

$$Y = 5.645 + 0.234X_1 + 0.355X_2 + 0.055X_3 + e$$

Can be explained as follows:

1. The constant value of 5.645 indicates that if the independent variables (Taxpayer Awareness, Tax penalties, Tax Socialization) are considered to be zero (0), the value of Property Taxpayer Compliance would be 5.645, or 56.4%.
2. The coefficient for the Taxpayer Awareness variable is positive, at 0.234, which said that for every 1% increase in Taxpayer Awareness, there will be an increase in Property Taxpayer Compliance of 0.234, or 0.23%.
3. The coefficient for the Tax penalties variable is also positive, at 0.355, indicating that for every 1% increase in Tax penalties, there will be an increase in Property Taxpayer Compliance of 0.355, or 0.35%.
4. The coefficient for the Tax Socialization variable is positive as well, at 0.055, which means that for every 1% increase in Tax Socialization, there will be an increase in Property Taxpayer Compliance of 0.055, or 0.05%.

### Partial Test (t-test)

The purpose of the hypothesis test is to investigate the partial and simultaneous effects of independent factors on the dependent variable. At a significance threshold of 0.05, the t-test is employed to ascertain the independent variables' partial influence with respect to the t value. The t-test results are shown below:

**Table 9**

#### Result of The t-test

Model	Coefficients <sup>a</sup>		Standardized Coefficients Beta	t	Sig.
	Unstandardized Coefficients				
	B	Std. Error			

1	(Constant)	5.645	2.525		2.236	0.028
	Taxpayer Awareness	0.234	0.110	0.215	2.133	0.035
	Tax penalties	0.355	0.111	0.328	3.213	0.002
	Tax Socialization	0.055	0.103	0.050	0.529	0.598

a. Dependent Variable: Taxpayer Compliance

Source : Output SPSS20

Based on the t-test results, the following can be explained:

1. The crucial t value at  $\alpha = 0.05$  (5%) is 1.984, but the computed t value for Taxpayer Awareness is 2.133. Consequently, the significance level is 0.035, which is less than 0.05, and the computed t value is higher than the crucial t value ( $2.133 > 1.984$ ). This enables us to determine that the alternative hypothesis ( $H_a$ ) is accepted and the null hypothesis ( $H_o$ ) is rejected. This suggests that in the Medan Marelan district, taxpayer compliance with regard to paying land and building tax is positively impacted, at least in part, by taxpayer awareness.
2. The crucial t value at  $\alpha = 0.05$  (5%) is 1.984, but the computed t value for Taxpayer Awareness is 3.213. Consequently, the significance threshold is 0.002, which is less than 0.05, and the computed t value is higher than the crucial t value ( $3.213 > 1.984$ ). This enables us to determine that the alternative hypothesis ( $H_a$ ) is accepted and the null hypothesis ( $H_o$ ) is rejected. This suggests that in the Medan Marelan district, taxpayer compliance with regard to paying land and building tax is positively impacted, at least in part, by taxpayer awareness.
3. The crucial t value at  $\alpha = 0.05$  (5%) is 1.984, but the computed t value for Taxpayer Awareness is 0.529. Consequently, the significance level is 0.598, which is higher than 0.05, and the computed t value is lower than the crucial t value ( $0.529 < 1.984$ ). This enables us to determine that the alternative hypothesis ( $H_a$ ) is rejected and the null hypothesis ( $H_o$ ) is accepted. This suggests that, in part, taxpayer compliance with regard to paying land and building tax in the Medan Marelan district is unaffected by taxpayer awareness.

### Simultan Test (F-test)

The F-test determines if each of the model's independent variables (X) affects the dependent variable (Y) at the same time (Rahmayani 2019). To determine if the independent factors taken together significantly affect the dependent variable, the F-test is used. This test uses a significance threshold of 0.05 to compare the computed F value with the crucial F value. These are the F-test findings:

**Table 10**  
**Result of The F-test**

		ANOVA <sup>a</sup>				
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	352.077	3	117.359	9.791	0.000 <sup>b</sup>
	Residual	1150.673	96	11.986		
	Total	1502.750	99			

a. Dependent Variable: Taxpayer Compliance

b. Predictors: (Constant), Tax Socialization, Taxpayer Awareness, Tax penalties

Source : Output SPSS20

The crucial F value is 2.70 and the computed F value, with a significance level of 0.000, is 9.791 based on the findings shown in the ANOVA (Analysis of Variance) table. We may infer that the alternative hypothesis ( $H_a$ ) is accepted and the null hypothesis ( $H_o$ ) is rejected since the computed F value is higher than the crucial F value ( $9.791 > 2.70$ ). Therefore, it can be said that the Medan Marelan District taxpayer compliance with regard to paying land and building tax is significantly impacted by the factors of taxpayer awareness, tax penalties, and tax socialization taken together.

### R - Test (Adjusted R Square)

A model's ability to explain the dependent variable is evaluated using the Coefficient of Determination test. The coefficient of determination ( $R^2$ ) has a value between 0 and 1. The independent variables provide significant information for predicting the dependent variable if the computed  $R^2$  value is close to 1. The results are shown below:

**Table 11**

#### Results of the Coefficient of Determination Test

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,484 <sup>a</sup>	0,234	0,210	3,462

a. Predictors: (Constant), Tax Socialization, Taxpayer Awareness, Tax penalties

Source : Output SPSS20

The results shows an Adjusted R Square ( $R^2$ ) value of 0.210. This figure identifies that Taxpayer Compliance in paying property taxes (the dependent variable) can be explained by Taxpayer Awareness, Tax penalties, and Tax Socialization (the independent variables) to the extent of 21%, while the remaining 79% is attributed to other factors not examined in this study, such as Tax Understanding, Taxpayer Income, Taxpayer Services, Tax Rates, etc.

### Discussion

Based on the research results presented above, the following is a discussion of each finding related to the respective variables. The discussion of this study is as follows:

#### 1. The Influence of Taxpayer Awareness on Taxpayer Compliance to pay Land and Building tax

According to the findings of the first hypothesis test, taxpayer compliance with regard to paying land and building tax is influenced by the variable of taxpayer awareness ( $X_1$ ). The testing results show that the variable of taxpayer awareness has a  $t$ -count of 2,133 > 1,984 with a value of sig. 0,035 < 0,05. This indicates that the alternative hypothesis ( $H_a$ ) is accepted and the null hypothesis ( $H_0$ ) is rejected, proving that taxpayer awareness affect taxpayer compliance with regard to paying land and building tax. According to Oktaviano B, Djatnicka E, and Wulandari T (2022) more taxpayer awareness leads to more taxpayer compliance with regard to tax payments. The majority of respondents chose "Agree," indicating that the people in the Medan Marelan District are reasonably aware of their tax responsibilities, according to the study's questionnaire findings. Taxpayer awareness results from the taxpayer taking the effort to abide by the relevant tax laws on their own, free from outside pressure. The results of this research show that the attitudes of taxpayers who are aware of their tax responsibilities may be explained by attribution theory.

The findings of this study are corroborated by studies by Purwaningsih, Iswanaji, and Bharata (2022) and Prasetyawati, Pratiwi, and Samanto (2022), which came to the conclusion that taxpayer awareness affects taxpayer compliance when it comes to paying property taxes. The research by (Yanti, Yuesti, and Bhagawati 2021) however, which found that taxpayer awareness had no impact on taxpayer compliance with regard to paying land and building tax, is not supported by this study.

#### 2. The influence of Tax penalties on Taxpayer Compliance in Paying Land and Building Tax

The second hypothesis test's findings indicate that the variable of tax penalties ( $X_2$ ) affects taxpayer compliance with regard to paying land and building tax. Tax penalties have an impact on taxpayer compliance in paying land and building tax, as evidenced by the testing results, which show that the variable of tax penalties has  $t$ -count 3,212 > from 1,984 with a value of sig. 0,002 < 0,05. This means that the alternative hypothesis ( $H_a$ ) is accepted and the null hypothesis ( $H_0$ ) is rejected. The attribution hypothesis states that tax fines are an outside element that affects how taxpayers perceive their compliance behavior with reference to their tax responsibilities. From the results of the distributed questionnaire, the majority of respondents selected "Agree," suggesting that the implementation of Tax penalties in the Medan Marelan District is fairly effective. This is further supported by interview

results from this study, where respondents indicated that they are aware of the existence of penalties but are not familiar with the various types of penalties that apply.

The results of this study are supported by research conducted by Hamdiyah, Astuti, and Ilmi (2024) and Juliana, Widagdo, and Ilmi (2023), which state that Tax penalties have an influence on Taxpayer Compliance in making property tax payments. However, this study does not support the research conducted by Oktaviano B, Djatnicka E, and Wulandari T (2022), which found that Tax penalties do not affect Taxpayer Compliance in paying Land and Building Tax.

### 3. The Influence of Tax Socialization on Taxpayer Compliance in Paying Land and Building Tax.

According to the findings of the third hypothesis test, taxpayer compliance with regard to paying land and building tax is influenced by the variable of tax socialization (X3). This is evident from the test results, which show that the variable of Tax Socialization has  $t_{count} > t_{table}$  ( $0,529 < 1,984$ ) with a value of  $sig. 0,598 > 0,05$ , indicating that the alternative hypothesis ( $H_a$ ) is rejected and the null hypothesis ( $H_o$ ) is accepted. This suggests that, to some extent, Tax Socialization has no effect on whether or not taxpayers in the Medan Marelan District pay land and building taxes. Despite the routine socialization conducted by tax officials, which should ideally facilitate taxpayers' understanding of the importance of paying taxes and thereby increase compliance (Hidayat, 2019), the results of this study suggest otherwise. A key factor contributing to the lack of impact of Tax Socialization in the Medan Marelan District is that socialization efforts have not been effectively implemented in the area. As a result, while the community remains aware of their tax obligations, the absence of socialization efforts means that it does not significantly enhance compliance. Therefore, it can be concluded that Tax Socialization does not influence Taxpayer Compliance in paying property taxes in the Medan Marelan District.

The results of this study are supported by research conducted by Hamdiyah, Astuti, and Ilmi (2024), which found that the variable of tax socialization does not have an influence on Taxpayer Compliance in paying Land and Building Tax in Pancakarya Village, due to the incomplete implementation of socialization efforts. However, this study does not support the findings of Fulyanto (2022) and Siti Hajar and Suhono (2023), which stated that tax socialization does influence Taxpayer Compliance in paying property taxes.

### 4. The Influence of Taxpayer Awareness, Tax penalties, and Tax Socialization on Taxpayer Compliance in Paying Land and Building Tax

In the Medan Marelan District, taxpayer compliance in paying land and building tax is influenced simultaneously by taxpayer awareness, tax penalties, and tax socialization, according to the findings of the F-test, which shows that the hypothesis is accepted. This is evident from the ANOVA test results in the above table, where the alternative hypothesis ( $H_a$ ) is accepted and the null hypothesis ( $H_o$ ) is rejected, with the significant value  $0,000 < = 0,05$  and  $F_{count}$  larger than  $F_{table}$  ( $9,791 > 2,70$ ).

The regression computation yielded a value of 0.210 in the determination coefficient test ( $R^2$ ), also known as Adjusted R Square. The squared determination coefficient yields this number. The variables of Taxpayer Awareness (X1), Tax Penalties (X2), and Tax Socialization (X3) may have a 21% impact on the dependent variable, according to the Adjusted R Square value of 21%. Other factors not included in this research, such as tax understanding, taxpayer income, taxpayer services, tax rates, and others, affect the remaining 79%.

## CONCLUSION

This research aims to analyze the influence of taxpayer awareness, tax sanctions, and tax socialization on taxpayer compliance in paying land and building tax in the Medan Marelan district. The data collected show a significant relationship between the three variables and the level of taxpayer compliance. The result of this study indicate that :

1. Taxpayer awareness has a positive influence on compliance with paying land and building taxes in the Medan Marelan district. This can be seen from the assessment of the taxpayer questionnaire, which shows that taxpayers have a relatively high level of awareness, such as being aware of paying land and building taxes every year, voluntarily and without coercion

- paying land and building taxes, and paying land and building taxes as a form of community participation in supporting national development
2. Tax Penalties have a positive impact on compliance with paying land and building tax in the Medan Marelan district. This can be seen from the assessment of the taxpayer questionnaire who have knowledge about tax penalties. Such as knowing the existence of penalties, diligently paying taxes because of the penalties, paying taxes on time to avoid fines, and so on. The imposition of clear and strict penalties can serve as a deterrent for taxpayers who do not fulfill their obligations.
  3. Tax socializations does not have an impact on compliance with paying land and building tax in the Medan Marelan district. This can be seen based on the assessment result of taxpayers who do not agree with receiving information about land and building tax from local tax officers or in the Medan Marelan district., seeing information about land and building tax on television, banners, and billboards, and understanding the applicable tax regulations. This is reinforced by the community, which states that they have never received tax socialization in the Medan Marelan district.

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