

THE INFLUENCE OF TAX LITERACY AND TAXPAYER AWARENESS ON COMMUNITY PARTICIPATION IN PAYING LAND AND BUILDING TAXES

M. Tio Riyando *¹

Accounting, Jambi University, Indonesia
riyandotio@gmail.com

Ratih Kusumatuti

Accounting, Jambi University, Indonesia
ratihkusumastuti@unja.ac.id

Derist Touriano

Information Technology, Adiwangsa Jambi University, Indonesia
dtouriano@unaja.ac.id

Abstract

The objective of this research is to examine the impact of tax literacy and taxpayer awareness on compliance in the payment of land and building taxes. Primary data, gathered through questionnaires, was collected in the Danau Teluk Jambi City district. The statistical method employed for analysis was multiple regression. The findings reveal that the individual attitude of the taxpayer has no significant influence on taxpayer compliance. However, taxpayer awareness and taxation knowledge both have significant effects on taxpayer compliance. Additionally, when considering taxpayer attitudes, awareness, and taxation knowledge together, they collectively exhibit a significant impact on taxpayer compliance. The results of the study reveal that in Danau Teluk District, there is a noteworthy correlation between taxpayers' compliance in settling land and building taxes and their level of awareness. Specifically, taxpayers who demonstrate a higher awareness level are more likely to exhibit greater compliance in meeting their tax obligations. Additionally, the study underscores that tax literacy plays a substantial role in influencing taxpayers' responsibility in fulfilling their land and building tax liabilities within the same district. In essence, individuals with a more comprehensive understanding of tax-related matters are inclined to display a heightened sense of obligation when it comes to fulfilling their tax responsibilities for land and building properties.

Keywords: Taxpayer Awareness, Tax Literacy, and Tax Compliance

Introduction

In order to increase tax revenue as planned, the government will continue to strengthen taxpayers through the initiatives of the General Directorate of Taxes. The level of knowledge, awareness and the quality of the services offered influence the willingness to fulfill tax obligations (Kamil, 2015). There is little literature on information

¹ Correspondence author

such as understanding tax obligations, deductions and exemptions (Sebele-Mpofu & Chinoda, 2019). Taxpayers must comply with tax regulations to actively contribute to government revenue by ensuring timely payment of taxes, which facilitates the effective operation of the tax system (Gulo, 2022). Income from regional taxes and fees must comply with existing laws and regulations to be accepted by the community (Fitri & Shaleh, 2022).

Tax literacy refers to an individual's ability to understand the details of taxes, including features, benefits, rates, payment procedures and the process of registering as a new taxpayer. This literacy requires having and understanding tax information. Tax literacy involves understanding and applying tax principles to understand taxpayers and views on the meaning, function and purpose of paying taxes (Wicaksono & Lestari, 2017). The way a tax administrator helps people ignorant of tax law through advisory services reflects the level of their service (Savitri et al., 2019).

Tax revenues cover several tax sectors, including land and building tax receipts. Land and construction tax is a considerable source of income for the state and it significantly increases the state income compared to other tax sectors (Takaliuang et al., 2021). The strategic importance of land and construction tax is that it covers all land and buildings located in the territory of the Republic of Indonesia. Land and building tax (PBB), one of the real estate taxes, is a reliable source of income (Fatima & Syahril, 2022).

Revenue collected from land and building tax in various regions is an integral part of the current era of self-government. Therefore, the government must strengthen the importance of land and construction tax as a source of income for both central and regional governments. One possible measure is to increase the awareness of taxpayers, since the success of tax revenues indicates the level of public awareness (Savitri, 2015). From an economic point of view, taxes mean the transfer of resources from the private sector or businesses to the public sector or the state. Those resources are then used to meet the needs of the country. Taxes are payments of the community number into the treasury, based on enforceable laws without direct and demonstrable reward, and are a means of financing public expenses (Inayah & Wicaksono, 2022).

This shows that the commitment of taxpayers to fulfill their tax obligations plays a key role in the tax system and is the main basis for the implementation of the self-assessment system, making it a central focus of both government and society. The information factor plays a very important role in helping taxpayers to deal with their obligations, especially regarding tax information. Without this understanding, taxpayers may face difficulties in the registration process, completing SPT and paying taxes. Incomplete tax information can cause taxpayers to be confused about the exact amount of the tax liability (Inayah & Wicaksono, 2022).

Tax awareness means understanding and willingness to fulfill tax obligations as a contribution to government tasks. It involves a conscious attitude to the role of taxes, which includes cognitive, affective and conative elements that influence the understanding, feeling and behavior of taxes. Tax awareness affects taxpayers and involves active participation in financing tax activities through timely and appropriate tax payment (Mete et al., 2020).

Investigate by Arief Rachman and companions appears that citizen discernments incorporate different components such as cognitive, full of feeling and consultative angles which connected in understanding, sentiments and behavior related to the meaning and work of assess. Charge mindfulness coherently impacts citizens, in this manner persuading them to be willing to contribute reserves through opportune and exact installments, which eventually impacts the victory of Arrive and Building Assess (PBB) revenue.

Land and building tax (PBB) includes taxes related to the condition of objects, especially land and/or buildings. When determining the amount of tax to be paid, this tax article is based on the method described in Act No. 12 of 1994. Land and Building Tax (PBB) collection can be increased by increasing community participation in tax payment. The factors affecting the participation of the public in paying taxes consist of two main aspects:

- a. governmental factors such as financial transparency of tax payments, tax rates, quality of tax officials and services to taxpayers and aspects of tax law.
- b. State of the country and tax administration, services provided to taxpayers, control of tax law, tax audit processes and tax rates. Factors internal to the taxpayer and themselves include the level of understanding, experience, attitude and income level.

The proactive participation of individuals, especially taxpayers, is critical to advancing the progress of the nation. As taxpayers, individuals pay taxes to the government with the expectation that these tax payments will finance the development of the country (van den Boogaard et al., 2022). Despite the fact that taxes are considered the most viable source of government funding, tax collection presents challenges to the government. This challenge stems from taxpayers and a general distrust of the IRS.

Taxation is considered the most promising source of funding for the government, but the actual collection of taxes remains a major challenge for the government. This challenge is due to poor compliance by taxpayers and low public respect for the tax authority. This emphasizes the need to encourage Indonesian taxpayers to improve tax compliance and create public trust in the proper distribution of tax revenues primarily for the welfare of the people. In this way, taxpayers and

perceptions of paying taxes can have a positive impact on the government and how they process the taxes they pay.

The dominant tax collection system in Indonesia is a self-assessment system where taxpayers bear full responsibility for fulfilling their tax obligations, while tax administrators (collectors) exercise oversight mainly through audit procedures (Ferida, 2022). Taxpayers must actively participate in the implementation of this system, from self-registration to accurate and timely filling of SPT (Notification Letter) and payment of tax debts. This highlights that the fulfillment of the duties of the taxpayer in paying taxes is central to the tax system and is the basis for the introduction of a self-assessment system, which requires the attention of both the government and society.

The amount of taxable income depends on the behavior of individuals. Conduct in this context refers to people and the will to fulfill their tax obligations, and this will does not arise spontaneously, as grass grows without cultivation. Tax aversion develops and matures due to different influences in each individual, whether from external efforts or internal factors. Information stands out as an important internal factor affecting the individual and the willingness to pay taxes.

Literacy is an equally important factor in helping taxpayers meet their obligations, especially when it comes to tax information. Without this knowledge, taxpayers may encounter difficulties in the registration process, filing tax returns and settling taxes. Lack of tax knowledge can cause taxpayers to be confused about the exact amount of tax to be paid.

This information incorporates the taxpayer's capacity to get it charge controls, counting the charge rates he must pay and benefits related to his life. Indeed though educational foundations are diverse, there's assention that assess instruction contributes to expanding charge compliance (Mete et al., 2020). People who have an understanding of tax assessment will be more likely to comply with paying charges, so that the level of compliance will be higher. Nur Imaniyah and Bestari Dwi Handayani's discoveries appear that taxpayers' charge information can be measured through different variables, counting the most elevated level of instruction, formal charge instruction, and information of arrive and building charge (PBB).

Lack of knowledge, especially in the area of taxation within the community, has a profound effect on the community and participation in paying taxes. In this context, tax information includes taxpayers' understanding of Indonesian tax-related regulations, rules and incentives. Inadequate knowledge can lead to a person seeing paying taxes as a mere obligation or, in appropriate scenarios, can lead to a reluctance to pay taxes because they don't know the benefits of paying taxes. This research examines taxpayer awareness and tax knowledge regarding community compliance participation in paying Land and Building Tax, both separately and simultaneously.

There are several reports of participation in the payment of land and building tax. Utomo (2011) found that attitudes do not significantly affect community participation, while Eka (2019) shows that attitudes do affect participation. A study by Nur Imaniyah and Bestari Dwi Handyan (2008) found that income of taxpayers affects compliance with PBB payments and knowledge of taxation affects compliance with PBB payments. In contrast, Arief Rachmani et al. (2008) argue that taxpayer understanding does not influence PBB adoption success, but tax awareness and taxpayer compliance influence PBB adoption success.

Research Method

This research focuses on taxpayers located in Danau Teluk District, Jambi City. Factors inherent in taxpayers, such as taxpayer awareness and tax literacy regarding tax payment procedures, are independent variables in this research. Meanwhile, the dependent variable in this research, or dependent variable, is taxpayer participation in paying Land and Building Tax (PBB). The research utilizes a sampling approach referred to as Convenience Sampling. Convenience Sampling is a comprehensive term encompassing various methods for selecting participants. In the context of Convenience Sampling, the chosen sample units should be readily accessible, non-intrusive, easy to measure, and cooperative (Hamid, 2010).

Convenience Sampling is a technique that enables researchers to pick samples from elements of the population, be it individuals or events, from which data can be easily gathered. The selection of samples is not restricted by population elements, granting researchers the flexibility to choose samples in the most efficient and cost-effective manner (Indriantoro & Supomo, 2002). Methods of data analysis using data quality testing, traditional hypothesis testing, multiple regression analysis and hypothesis testing.

Data quality test

A valid and reliable instrument was obtained in all studies. Validity measures how well a measuring instrument can measure what it is intended to measure, while reliability reflects the consistency of the measuring instrument in assessing the same phenomenon. To assess the quality of this basic information, the researcher uses both validity and reliability tests.

Classic Assumption Test

a. Normality Test

The aim of this research is to examine whether in the regression model both independent and dependent variables have a normal distribution or approach normality (Santoso, 2000).

b. Multicollinearity Test

This test aims to determine whether there is a correlation among independent variables in the regression model. A good regression model should not have correlation among independent variables (no multicollinearity) (Ghozali, 2009).

c. Heteroskedasticity Test

The purpose of this test is to examine whether there is a variance inequality of residuals from one observation to another in a regression model. If the variance of residuals remains constant from one observation to another, it is called homoskedasticity, and if it differs, it is called heteroscedasticity (Ghozali, 2006)

The examination in this study employed a multiple regression analysis model. The purpose of the multiple regression model is to forecast the magnitude of the dependent variable by utilizing data from independent variables whose magnitudes are already established (Santoso, 2004).

This method of analysis is used to determine the effect of the dependent variable (Y), i.e. the compliance of taxpayers in paying PBB, while the independent variables consist of: the awareness of taxpayers (X1), tax knowledge (X2)

The equation used in this study is:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + e$$

Information:

Y = Taxpayer compliance in paying PBB

Bo = Constant

B1 = Regression coefficient of taxpayer awareness in terms of PBB payments

B2 = Regression coefficient of knowledge about taxation by WP

X1 = WP Awareness

X2 = Tax knowledge by WP

e = Standart Error

Result and Discussion

Validity Test Results

This test was carried out using Pearson Correlation. The guidelines for a model are said to be valid if the significance level is below 0.05 then the question item is said to be valid.

Table 1. Results of the validity test of the taxpayer awareness variable

Statement	Perason Correlation	Sig (2-tailed)	Information
Ksd 01	0,545**	0,000	Valid
Ksd 02	0,653**	0,000	Valid
Ksd 03	0,469**	0,000	Valid
Ksd 04	0,469**	0,000	Valid
Ksd 05	0,669**	0,000	Valid

Ksd 06	0,619**	0,000	Valid
--------	---------	-------	-------

Source: Processed Data

From the above table 4.1 it can be seen that all the questions can be said to be valid because the significant value of each question is less than 0.05.

Table 2. The results of the validity test of tax knowledge variables

Statement	Perason Correlation	Sig (2-tailed)	Information
Png 01	0,634**	0,000	Valid
Png 02	0,606**	0,000	Valid
Png 03	0,520**	0,000	Valid
Png 04	0,477**	0,000	Valid
Png 05	0,778**	0,000	Valid
Png 06	0,464**	0,000	Valid

Source: Processed Data

Table 3. Data Reliability Test Results

Instrument	Cronbach's Alpha	Information
Taxpayer Awareness	0.726	Reliabel
Tax Knowledge	0.639	Reliabel
Taxpayer Compliance	0.729	Reliabel

Source: Processed Data

As shown in Table 3, it is clear that the independent variables, especially the awareness of taxpayers, can be considered reliable when the alpha value exceeds 0.60 and is 0.726. Thus, the final independent variable taxpayers and#039; Tax information is also considered reliable if the alpha value is greater than 0.60, especially 0.639. In addition, the dependent variable, taxpayer compliance, is considered reliable with an alpha value exceeding 0.60 at 0.729.

Table 4 . Multicollinearity Test Results

Variable	Tolerance	VIF
Taxpayer Awareness	.613	1.632
Tax Knowledge	.450	2.220

Source: Processed Data

Based on Table 4, the results of the multicollinearity test can be seen by the variance inflation factor (VIF), the VIF of each independent variable is a maximum of 10, and the tolerance value andgt; 0.1, then it can be argued that the multiple linear regression model is free from multicollinearity assumptions.

This study uses multiple regression analysis to test the hypothesis. Multiple regression analysis is used to test the effect between the dependent variable (Y) and the independent variable (X).

Coefficient of determination (R²) test results

The following table shows the results of the coefficient of determination (R²):

Table 5. Coefficient of determination (R²) test results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.694 ^a	.482	.460	2.292	1.832

a. Predictors: (Constant), knowledge, awareness

b. Dependent Variable: compliance

According to the data in Table 5.6, the adjusted R² is 0.460. This means that 46.0% of the variation of the dependent variable, which is the taxpayer's obligation to pay land and building tax, can be explained by independent variables, including tax awareness and knowledge of taxpayers. The remaining 54.0% are influenced by other factors such as the income of the taxpayer (Imaniyah and Handyaani, 2008:17), tax socialization (Kurniawan, 2006:32), understanding of paying taxes (Rachman, 2008:19)

Table 5.7. ANOVA^b

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	337.575	3	112.525	21.421	.000 ^a
Residual	362.452	69	5.253		
Total	700.027	72			

a. Predictors: (Constant), knowledge, awareness

b. Dependent Variable: compliance

Based on the table 6, above, it can be seen that the calculated F-value is 21,421 at a significance level of 0.000. Since the significance level is less than 0.05, it can be said that the awareness and tax knowledge of taxpayers has a simultaneous and significant effect on the compliance of taxpayers in Danau Teluk District with land and when paying building taxes.

Table 7
Uji Signifikansi Parameter Individual (Uji t Statistik)
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2.639	2.759		.957	.342
awareness	.345	.133	.287	2.596	.012
knowledge	.356	.112	.411	3.183	.002

Dependent Variable: compliance

Based on the table above, the multiple regression equation in this research is as follows:

$$Y = 2.639 + 0.101X_1 + 0.345X_2 + e$$

Information:

Y = Taxpayer compliance in paying land tax and Building

X₁ = Taxpayer Awareness

X₂ = Tax knowledge

e = Bullying error

The regression equation above means that:

- a. The constant 2.639 means that ignoring the effects of taxpayer and taxpayer awareness (X₁), tax nowledge (X₂) the taxpayer compliance is 2.639. In other words, when both taxpayer awareness and tax knowledge are zero, the anticipated compliance level is 2.639.
- b. The regression coefficient of the taxpayer awareness variable (X₁) is 0.345, which means that if the taxpayer awareness variable (X₁) increases by one unit, assuming other variables are constant, the rate of taxpayer compliance (Y) increases. with 0.345 units. This suggests a positive relationship, implying that higher levels of taxpayer awareness are associated with an increase in compliance.
- c. The regression coefficient for the tax knowledge variable (X₂) is 0.356, meaning that if there is an increase in the tax knowledge variable (X₂) by one unit assuming the other variables are constant, then the amount of taxpayer compliance (Y) will increase by 0.356 units. This suggests a positive influence of tax knowledge on compliance, indicating that as taxpayers' knowledge of taxation increases, their compliance is anticipated to rise.

In summary, the regression equation provides insights into the baseline level of compliance and the impact of taxpayer awareness and tax knowledge on compliance. The positive coefficients for taxpayer awareness and tax knowledge signify that an increase in these variables is associated with an expected increase in taxpayer compliance, highlighting the importance of awareness and knowledge in fostering tax compliance.

If the taxpayer's awareness and tax knowledge are taken into account together, the regression equation gives a comprehensive picture of their combined effect on the taxpayer's compliance with obligations. The model recognizes that these factors can interact and together contribute to differences in compliance.

The positive coefficients on taxpayer awareness and tax knowledge highlight the potential effectiveness of policy interventions aimed at improving these aspects. Education programs and information initiatives that increase taxpayer awareness and knowledge can improve compliance.

The regression equation indicates that changes in taxpayer awareness and tax knowledge are associated with changes in compliance. Policymakers and tax authorities can benefit from continuous monitoring and adjustment of awareness and education strategies to ensure a lasting positive impact on compliance. In conclusion, the regression equation not only measures the individual proportions of the awareness and tax knowledge of taxpayers, but also creates a framework for understanding their combined effect on the obligations of the taxpayer in paying land and building taxes. The results provide practical insights for policy makers seeking to optimize adherence through targeted intervention.

Discussion

The regression coefficient of the tax knowledge variable (X_2) is 0.356, which means that if the tax knowledge variable (X_2) increases by one unit, assuming other variables are constant, the amount of taxpayer compliance (Y) increases with 0.356 units.

a. The significant value of taxpayer awareness

Variable is 0.012, this value is less than 0.05. It can be concluded that the awareness of taxpayers (X_1) has a significant influence on the obligation of taxpayers to pay Land and Building Tax (PBB) in Danau Teluk District. The results of this study are consistent with the study of Arief Rachman et al. (2008). Tax awareness can be interpreted as the willingness to fulfill one's obligations, including the willingness to contribute financial resources to the implementation of government tasks by paying one's tax obligations. With the awareness of the taxpayer, the compliance of the taxpayer in timely payment of land and construction tax is higher, therefore it can

be concluded that the awareness of the taxpayer has a positive effect on the duties of the taxpayer in paying land and construction tax. The positive effect shown in the study emphasizes the constructive role of taxpayer awareness in shaping responsible taxpayer behavior. When individuals know their tax responsibilities and understand the importance of timely payments, it promotes a more compliant and cooperative taxpayer. This has practical implications for tax authorities and policy makers who are looking for ways to improve tax compliance and revenue. In summary, the statistical significance of taxpayer awareness provides strong evidence of its influence in shaping taxpayer behavior. Consistency with previous studies increases the credibility of the results and highlights the importance of raising taxpayer awareness to promote land culture and build tax compliance in the Danau Teluk region.

b. Variation on tax knowledge

The significant value of the tax variable is 0.002, this value is less than 0.05. It can be concluded that tax information (X₂) has a significant impact on taxpayers' commitment to pay Land and Building Tax (PBB) in Danau Teluk District. The results of this study are consistent with the study of Nur Imaniyah and Bestari Dwi Handyan (2008). Taxation can be interpreted as the ability of the taxpayer to know the tax regulations and according to the tax rate he pays and the tax benefits that are useful for life. Knowing the taxation of taxpayers, taxpayers understand the importance and operation of compliant land and construction tax payment according to taxpayers and survey results; tax knowledge has a positive effect on taxpayers' obligations in paying land and building tax. The positive effect of tax knowledge on taxpayers The obligation to pay land and building tax emphasizes the key role of informed taxpayers in the tax compliance process. When taxpayers are informed about tax provisions, rates and incentives, it increases their understanding of the importance of tax compliance. This understanding, in turn, encourages commitment and compliance. Practical implications: The importance of tax knowledge has practical implications for tax administrators and decision makers. Promoting taxpayer-friendly initiatives and; understanding tax-related issues, including regulations and incentives, can lead to a more informed and cooperative taxpayer. This, in turn, can improve the compliance and efficiency of land and building tax collection. In summary, the statistical significance of tax information underlines its important role for taxpayers and duty fulfills its tax obligations. The consistency with previous studies and the comprehensive definition of tax knowledge highlights its multifaceted impact on taxpayer behavior and emphasizes its importance in promoting tax compliance in the Danau Teluk region.

Tax knowledge can be defined as a taxpayer and the ability to know tax regulations and according to the tax rate he pays and the tax benefits that are useful to life. Knowing the taxation of taxpayers, taxpayers understand the importance and

operation of compliant land and construction tax payment according to taxpayers and survey results; tax knowledge has a positive effect on taxpayers' obligations in paying land and building tax.

Conclusion

Based on the results of the conducted research, the following conclusions can be drawn:

1. Taxpayers awareness has a significant impact on taxpayers' compliance in paying land and building taxes in Danau Teluk District. These results are consistent with the study of Arief Rachman et al. (2008).
2. Tax Literacy has a significant impact on the liability of taxpayers to pay land and building tax in in Danau Teluk District. These results are consistent with the study of Nur Imaniyah and Bestari Dwi Handyan (2008).

Based on the conclusions made, the researcher can present the effects that can be considered when defining the land and building tax collection policy.

1. It is hoped that this study will provide local governments with important additional information on regional economic and economic performance policies to increase lands and build tax revenues. To increase regional tax revenue or resources, the Teluk Teluk Regional Government has the authority to collect taxes, and the central government must give more power to the Danau Teluk Regional Government in taxation, according to the increasing regional responsibility in tax administration. government and providing services to the community.
2. Residents with land and building rights are one of the influencers and can increase tax revenues. Because the more people own land and buildings, the more taxpayers have to pay in land and building taxes. The development of the number of people owning land and buildings as one tax object affects the amount of tax receipts, including regional taxes. Because the number of people owning land and buildings is increasing affects the area of the taxable object in such a way that it increases the collection of land and construction tax.
3. The role and participation of the whole community is needed for the smooth implementation of regional autonomy, especially for taxpayers to be more obedient when paying land and construction tax, to achieve regional tax revenue targets through disciplined payment of land and construction tax. the development of the lake region is financed by taxpayers. bay area The regional government of Danau Teluk District must be able to manage the household itself or be self-sufficient because regional governments must always improve the quality of public services in the community. The good communication of the administration of the region about the importance of disciplined payment of land and building tax is expected to

increase the awareness of taxpayers and tax knowledge of taxpayers to obediently pay land and building tax.

References

- Fatima, N. A., & Syahril, M. A. F. (2022). Simplification of Land and Building Tax Revenue (PBB) before and after the Transfer in Increasing Regional Original Income (PAD). *Amsir Management Journal*, 2(2), 142–154.
- Ferida, Y. (2022). Analysis of The Role of Tax Consultants as Tax Intermediaries in The Implementation of Cooperative Compliance. *Asian Journal of Accounting and Finance*, 4(4), 7–20.
- Fitri, S., & Shaleh, K. (2022). Dampak Pengetahuan Perpajakan, Kesadaran, Kualitas Pelayanan Terhadap Kepatuhan Membayar Pajak Bumi Dan Bangunan. *MBIA*, 21(3), 274–285.
- Ghozali, I. (2006). *Aplikasi analisis multivariate dengan program SPSS*. Badan Penerbit Universitas Diponegoro.
- Gulo, W. V. (2022). *Analisis Kepatuhan Pembayaran Pajak Bumi Dan Bangunan di Kantor BPKPAD Kabupaten Nias Barat*. Fakultas Sosial Sain.
- Hamid, A. (2010). Buku pedoman penulisan skripsi. *Jakarta: FEB UIN*.
- Hardika, N. S. (2006). *Pengaruh Lingkungan dan Individu Wajib Pajak terhadap Kepatuhan Wajib Pajak Pada Hotel Berbintang di Provinsi Bali*. UNIVERSITAS AIRLANGGA.
- Hasra, H. (2007). Efektifitas Pelaksanaan Pemungutan Pajak Bumi dan Bangunan di Desa Persiapan Salohe Kecamatan Sinjai Timur Kabupaten Sinjai. *Sekolah Tinggi Ilmu Sosial Dan Ilmu Politik Muhammadiyah Sinjai. Sulawesi Selatan*.
- Inayah, R., & Wicaksono, G. (2022). Assessment of The Effectiveness and Contribution of Rural and Urban Land and Building Taxes on Regional Original Revenue of Jombang Regency. *Asia Pacific Journal of Business Economics and Technology*, 2(01), 30–36.
- Indarti, I. (2021). PENGARUH SIKAP, KESADARAN WAJIB PAJAK, DAN PENGETAHUAN PERPAJAKAN PADA KEPATUHAN MEMBAYAR PAJAK BUMI DAN BANGUNAN (Studi Kasus Di Desa Cening Kec. Singorojo). *E-Logis: Jurnal Ekonomi Logistik*, 3(1).
- Indriantoro, N., & Supomo, B. (2002). *Metodologi penelitian bisnis untuk akuntansi dan manajemen*.
- Kamil, N. I. (2015). The Effect of Taxpayer Awareness, Knowledge, Tax Penalties and Tax Authorities Services on the Tax Compliance:(Survey on the Individual Taxpayer at Jabodetabek & Bandung). *Research Journal of Finance and Accounting*, 6(2), 104–111.
- Khasanah, S. N., & Yushita, A. N. (2016). Pengaruh pengetahuan perpajakan, modernisasi sistem administrasi perpajakan, dan kesadaran wajib pajak terhadap kepatuhan wajib pajak pada kantor wilayah direktorat jenderal pajak Daerah Istimewa Yogyakarta tahun 2013. *Jurnal Profita: Kajian Ilmu Akuntansi*, 4(8).
- Kurniawan, V. B. (2006). Pengaruh Pemahaman, Kesadaran, dan Sistem Pemungutan yang Melekat pada Wajib Pajak (Studi Kasus di Kelurahan Ngagel Rejao Kecamatan Wonokromo). *Skripsi UPN Jawa Timur*.
- Mete, A. R., Rahayu, Y. N., & Hernanik, N. D. (2020). Pengaruh Kesadaran Wajib Pajak dan Pengetahuan Perpajakan Terhadap Kepatuhan Wajib Pajak Dalam Membayar

- Pajak Bumi dan Bangunan (Studi Pada Wajib Pajak (PBB-P2) Desa Sekarpuro RT.03/RW.01.). *Jurnal Penelitian & Pengkajian Ilmiah Mahasiswa (JPPIM)*, 1(2), 90–95.
- Misbach, M. L. (1996). Analisis Faktor-Faktor yang melekat pada Wajib pajak, dan Pengaruhnya Terhadap keberhasilan penerimaan Pajak bumi dan bangunan: Studi empiris di Kotamadya Surabaya.
- Muhnia, N., Alam, S., & Shaleh, M. (2023). Kesadaran Wajib Pajak, Pengetahuan Perpajakan dan Kepatuhan Wajib Pajak. *Paradoks: Jurnal Ilmu Ekonomi*, 6(2), 117–127.
- Prichard, W., Custers, A. L., Dom, R., Davenport, S. R., & Roscitt, M. A. (2019). Innovations in tax compliance: Conceptual framework. *World Bank Policy Research Working Paper*, 9032.
- Rahayu, N. (2017). Pengaruh pengetahuan perpajakan, ketegasan sanksi pajak, dan Tax amnesty terhadap kepatuhan wajib pajak. *Akuntansi Dewantara*, 1(1), 15–30.
- Ririn, K. (2018). PENGARUH SIKAP, KESADARAN WAJIB PAJAK DAN PENGETAHUAN PERPAJAKAN TERHADAP KEPATUHAN WAJIB PAJAK DALAM MEMBAYAR PAJAK BUMI DAN BANGUNAN (Studi pada Wajib Pajak PBB Di Desa Sambirejo Kota Ngawi). Universitas Mercu Buana Yogyakarta.
- Rostiawati, R. (2013). Peranan Pemeriksan PPN terhadap Kepatuhan Wajib Pajak Badan pada KPP Pratama Kota Bogor. Fakultas Ekonomi Dan Bisnis Universitas Pakuan.
- Santoso, S. (2000). *Buku latihan SPSS statistik parametrik*. Penerbit Elex Media Komputindo.
- Saputra, T. A., & Fajaruddin, I. (2023). The Effect of Tax Planning, Profitability and Leverage on Firm Value in Food and Beverage Companies on the Indonesia Stock Exchange from 2017 To 2021. *Jurnal Ekonomi*, 23(01), 39–45.
- Savitri, E. (2015). The effect of tax socialization, tax knowledge, expediency of tax ID number and service quality on taxpayers compliance with taxpayers awareness as mediating variables. *Procedia-Social and Behavioral Sciences*, 211, 163–169.
- Savitri, E., Andreas, A., & Surya, R. A. S. (2019). Influencing factors: the timeliness of financial reporting submissions. *Business and Management Studies*, 5(1), 43.
- Sebele-Mpofu, F. Y., & Chinoda, T. (2019). Tax knowledge, tax system complexity perceptions and attitudes of the commercial sugarcane farmers and their influence on tax compliance in the Lowveld Area, Zimbabwe. *International Journal of Innovative Science and Research Technology*, 4(4), 407–418.
- Sitepu, M. M. S. (2017). Persepsi Kepatuhan Wajib Pajak dalam Membayar Pajak Bumi dan Bangunan Terhadap Keberhasilan Penerimaan Pajak Bumi dan Bangunan Pada UPT VI Badan Pengelola Pajak dan Retribusi Daerah Kota Medan.
- Suandy, E. (2008). *Hukum Pajak, Edisi Empat, Cetakan Kedua*. Salemba Empat. Jakarta.
- Suhardito, B. (1996). Pengaruh faktor-faktor yang melekat pada wajib pajak terhadap keberhasilan penerimaan pajak bumi dan bangunan. Universitas Gadjah Mada.
- Takaliuang, E. A., Tamboto, H., & Tanor, L. (2021). ANALISIS KEPATUHAN WAJIB PAJAK DALAM MEMBAYAR PAJAK BUMI DAN BANGUNAN DI DESA SEREI KECAMATAN LIKUPANG BARAT. *Jurnal Manajemen Dan Bisnis*, 6(1).
- TJAHJONO, A. G. (2006). Pengaruh Tingkat Kepuasan Atas Pelayanan Perpajakan Terhadap Tingkat Kepatuhan Wajib Pajak Orang Pribadi Pada Kantor Wilayah Direktorat Jenderal Pajak Jawa Bagian Timur I. UNIVERSITAS AIRLANGGA.

- UMMY, H. T. (n.d.). DETERMINANTS OF TAX AWARENESS ON MOTOR VEHICLE TAX: EMPRICAL EVIDENCE FROM WEST SUMATRA INDONESIA.
- van den Boogaard, V., Prichard, W., Beach, R., & Mohiuddin, F. (2022). Enabling tax bargaining: Supporting more meaningful tax transparency and taxpayer engagement in Ghana and Sierra Leone. *Development Policy Review*, 40(1), e12543.
- Wicaksono, M., & Lestari, T. (2017). Effect of awareness, knowledge and attitude of taxpayers tax compliance for taxpayers in tax service office Boyolali. *International Journal of Economics, Business and Accounting Research (IJEBAR)*, 1(01).