

**THE EFFECT OF TAXPAYER AWARENESS AND INCOME LEVEL ON THE COMPLIANCE OF LAND TAXPAYERS OF RURAL AND URBAN BUILDINGS IN MARGOSARI VILLAGE, KULON PROGO REGENCY, YOGYAKARTA**

**Evanny Emanuela Rumui<sup>1\*</sup>, Rochmad Bayu Utomo<sup>2</sup>**

Universitas Mercu Buana Yogyakarta, Indonesia

Email: [evannyemanuela03@gmail.com](mailto:evannyemanuela03@gmail.com)<sup>1\*</sup>, [bayu@mercubuana-yogya.ac.id](mailto:bayu@mercubuana-yogya.ac.id)<sup>2</sup>

\*Correspondence

**ABSTRACT**

**Keywords:** Awareness, income level, compliance of land, building taxpayers.

This study aimed to test whether taxpayer awareness and income level affect land and building tax in Margosari village, Kulon Progo district, Yogyakarta. This type of research is quantitative, with the research object being rural and urban building taxpayers in Margosari Village, Kulon Progo District, Yogyakarta. The population in this study were all land and building taxpayers in Margosari village, Kulon Progo Regency, Yogyakarta. The sample collection technique taken by the researcher uses a non-probability sampling technique with a purposive sampling method, namely one of the sampling intentionally with specific considerations from the researcher. Samples in this study were selected based on criteria, namely samples with land and building rights. The results of this study indicate that taxpayer awareness and income level significantly and positively affect taxpayer compliance in Margosari Village, Kulon Progo Regency, Yogyakarta.



**Introduction**

Taxes are a relatively large part of state revenue; taxes are also one of the efforts to realise a country's or state's independence in national development (Putri & Najicha, 2021). National development is a continuous and continuous activity that aims to improve the welfare of the people in Indonesia materially and spiritually (Adi & Yushita, 2018). To achieve this goal, much attention needs to be paid to the issue of development financing. Tax revenues can finance development for the nation's benefit (Rumui, Sari, Hidayah, Utomo, & Pabulo, 2023).

Every individual must understand that he or she is a taxpayer who must pay the Rural and Urban Land and Building Tax (PBB-P2) or own land and buildings (Husen, 2018). It is clearly stated that the payment due date is stated in the Tax Return Payable (SPPT) so that taxpayers are legally bound to fulfil obligations before payment is due (Ma'ruf & Supatminingsih, 2020). However, many taxpayers are still stuck or delayed in paying land and building taxes (Yanti, Yuesti, & Bhegawati, 2021). So, the state has difficulty collecting taxes, including the Rural and Urban Land and Building Tax (PBB-P2). The average taxpayer in Indonesia ignores tax payments, thus making the government often fail to realise taxes according to the set target; taxpayers do not comply in fulfilling their tax obligations can be influenced by several factors, including:

First, what causes taxpayer non-compliance in fulfilling their tax obligations is taxpayer awareness. Taxpayer awareness can be interpreted as a situation where taxpayers

understand taxes and are willing to pay taxes without coercion. The awareness of paying taxes is indeed difficult for the government to control. As stated (Tuwo, 2016), taxpayer awareness is a constellation of cognitive, affective, and conative components that interact in understanding, feeling, and behaving toward the meaning and function of taxes. Taxation has logical consequences for taxpayers, so they are willing to contribute funds to implement tax functions by paying tax obligations on time and in the right amount (Setiaji & Nisak, 2017).

Second, their income level causes taxpayers to be non-compliant in fulfilling their tax obligations. According to (Rahman, 2018), income is also a driving factor so people can pay taxes on time. Income can be interpreted as the amount of money a person receives from a disjoint or part-time job in a certain period (Setiaji & Nisak, 2017). In Margosari village, Kulon Progo District, taxpayer compliance in the past few years to pay their wages has not been optimal. This can be seen from the last few years of unrealised targets that have been set.

**Table 1**  
**Level of compliance and Land and Building Tax Revenue in Margosari Village, Kulon Progo District, Yogyakarta**

<b>Year</b>	<b>Sum SPPT resolution</b>	<b>Ketapatan (RP)</b>	<b>Sum SPPT realisati on</b>	<b>Realisation (RP)</b>	<b>Presented (%)</b>
2018	3.724	261.904.592	3.545	261.126.950	95,19%
2019	3.766	264.174.863	3.525	261.596.030	93,6%
2020	3.929	359.266.286	3.639	340.665.097	92,62%
2021	4.028	370.501.007	3.586	341.109.082	89,03%
2022	4.062	375.824.453	3.370	321.421.916	82,96%

Land and Building Tax Revenue (PBB) in Margosari Village in 2018-2022. Based on the table above, it can be seen that the presentation every year does not meet the set targets. This can be seen from the realisation every year. In the last five years, in Margosari Village, although it seems to have increased, the Land and Building Tax (PBB) has not reached the predetermined target. This should concern the local government because of the revenue from the land and building tax (PBB) (Aswati, Mas'Ud, & Nudi, 2018).

From the pre-research conducted by researchers, several problems determine the level of community compliance as taxpayers in paying the Rural and Urban Building Land Tax (PBB-P2) in Margosari Village, including lack of public awareness as taxpayers about the importance of paying taxes and people who still do not care about the importance of paying taxes on time, so they delay the time of paying taxes until finally not paying. In addition, the income level factor in Margosari Village is a problem for residents who have difficulty paying the Building Land Tax (PBB).

### **Tax Definition**

According to Law No. 28 of 2017, tax is a mandatory contribution to the state owed by an individual or entity that is coercive based on the Law, with no direct compensation and used for state purposes for the greatest prosperity of the people (Law, 2017).

### **Land and Building Tax**

The enactment of Law No. 28 of 2009 concerning Regional Taxes and Regional Levies requires regions to be ready to accept the transfer of UN management of urban and rural sectors, which have been part of the central tax (YULFANI, 2020). Rural and Urban Building Land Tax is a tax on land and buildings owned, controlled, and utilised by individuals or entities, except for areas used for plantation, forestry, and mining business activities (Wijaya & Yushita, 2021). Meanwhile, the plantation, forestry, and other business sectors are still collected by the central government.

### **Research Methods**

#### **Types of Research**

The type of research is quantitative research with the object of research namely Land Taxpayers of Rural and Urban Buildings in Margosari Village, Kulon Progo District, Yogyakarta. Quantitative/statistical to test established hypotheses.

This study uses primary data from the distribution of questionnaires to respondents by making a set of written questions so that respondents can fill in a number scale as an assessment indicator. The questionnaire in this study contains questions regarding research data on Taxpayer awareness and Income Level on Land Taxpayer Compliance of Rural and Urban Buildings in Margosari Village.

#### **Data Collection Methods**

The data collection technique in this study used questionnaire/questionnaire techniques. According to (Sugiyono, 2013: 199), a questionnaire is a technique of obtaining data by making a set of written questions so that respondents can fill in a number scale as an assessment indicator. SPSS Version 25 is an application tool used for data processing.

#### **Population and Sample**

According to Sugiyono (2015: 117), a population is a generalised area consisting of objects or subjects with specific qualities and characteristics determined to be studied, and researchers can conclude. At the same time, the sample is part of the number and characteristics possessed by the population (Sugiyono, 2013: 149). This study's population is all Rural and Kotakaan taxpayers building land in Margosari Village, Kulon Progo District, Yogyakarta. This sample size was taken using the Hair formula. Hair et al. formula: minimum sample 5-10 times indicator variable. The number of indicators in this study is 12, so seven times 12 ( $7 \times 12 = 84$ ). So if based on the Hair Formula et al., then the number of samples of this study is 84.

**Results and Discussion**  
**Descriptive Statistics**

**Table 2**  
**Hasil Uji Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
AWARENESS	84	16	28	21.94	2.765
LEVEL	84	4	16	12.14	1.915
INCOME					
MANDATORY COMPLIANCE	84	17	28	22.44	2.490
TAX					
Valid N (listwise)	84				

Based on the results of the descriptive statistical test above, we can describe the distribution of data obtained by the researcher of the Variable of Consciousness (X1); from these data, it can be described that the Minimum value is 16 while the Maximum is 28, the average value of Consciousness is 21.94, and the standard Deviation of Consciousness is 2.765. From the data, the variable Income Level (X2) shows that the Minimum value is four while the Maximum is 16, the average value of Consciousness is 12.14, and the standard Deviation of Consciousness is 1.915. From these data, the Taxpayer Compliance Variable (Y) can be described as the minimum value being 17 while the maximum is 28, the average value of awareness is 22.44, and the standard deviation of awareness is 2.490.

**Validity and Reliability Test**

1. Validity Test

**Table 3**  
**Validity test results**

No	Variable	Question	r calculate	r table	information
1	Consciousness (X1)	X1.1	0,655	0,296	Valid
		X1.2	0,62	0,296	Valid
		X1.3	0,711	0,296	Valid
		X1.4	0,678	0,296	Valid
		X1.5	0,719	0,296	Valid
		X1.6	0,713	0,296	Valid
		X1.7	0,645	0,296	Valid
2	Income Level (X2)	X2.1	0,825	0,296	Valid
		X2.2	0,756	0,296	Valid
		X2.3	0,711	0,296	Valid
		X2.4	0,807	0,296	Valid

3	Taxpayer Compliance (Y)	Y1.1	0,851	0,296	Valid
		Y1.2	0,754	0,296	Valid
		Y1.3	0,821	0,296	Valid
		Y1.4	0,755	0,296	Valid
		Y1.5	0,668	0,296	Valid
		Y1.6	0,738	0,296	Valid
		Y1.7	0,608	0,296	Valid

It can be concluded that all indicators used to measure the variables used in this study are valid. Because recalculate table, so all these indicators are valid.

2. Reliability Test

**Table 4**  
**Reliability Test Results**

Variable	Koefisien	Standard	Keterangan
	Cronbach Alpha	koefisien	
Kesadaran	0,798	0,60	Reliabel
Tingkat Pendapatan	0,756	0,60	Reliabel
Kepatuhan wajib pajak	0,863	0,60	Reliabel

Hasil tersebut menunjukkan bahwa semua variabel mempunyai nilai Cronbach Alpha yang cukup besar yaitu sama dan diatas 0,60 sehingga dapat dikatakan semua konsep pengukur masing-masing variabel dari kuesioner adalah reliabel.

**Uji Normalitas**

**Table 5**  
**Hasil Uji Normalitas One-Sample Kolmogorov-Smirnov Test**

N		84
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	1.84964244
	Most Extreme Differences	
	Absolute	.076
	Positive	.076
	Negative	-.050
Test Statistic		.076
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

The results of the Kolmogorov-Smirnov test in Table 5 show the value of Asymp.Sig. (2-tailed) of 0.200. From these results, the residual data in this regression model is usually distributed because of the Asymp.Sig value. (2- tailed) above 0.05.

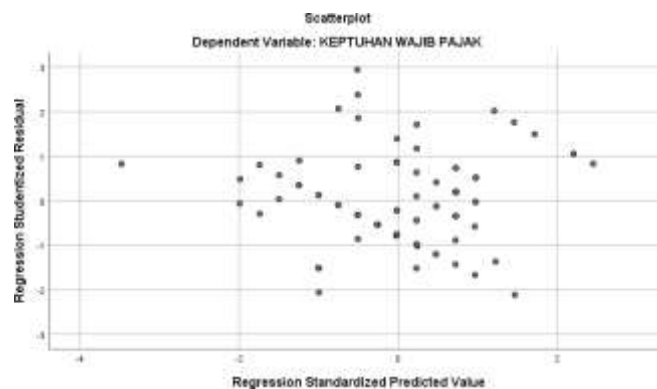
**Multicollinearity Test**

**Table 6**  
**Uji Multilinearite Coefficientsa Begins**

1	AWARENESS	.761	1.314
	INCOME LEVEL	.761	1.314

From Table 6 above, it can be seen that the calculation results obtained in the collinearity statistics section, the VIF value on all independent variables is smaller than 10, and the tolerance value is above 0.1. 63 These results can mean that all independent variables in this study did not occur as symptoms of multicollinearity.

**Uji Heteroskedastists**



**Figure 1**  
**Heteroscedasticity test results**

From the results of the heteroscedasticity test analysis in Figure 1 on the scatterplot graph, it can be seen that the points are spread randomly and scattered above or below the number 0 Y axis. From these results, it can be concluded that there is no heteroscedasticity in the regression model.

**Uji Hypoplant**

1. Multiple Linear Regression Analysis

**Table 7**  
**Results of Multiple Linear Regression Analysis Coefficients**

Model	Unstandardised Coefficients		Standardised Coefficient		t	Say.
	B	Std. Error	Beta			
1	(Constant)	8.449	1.743		4.848	.000
	AWARENESS	.409	.085	.454	4.796	.000
	INCOME LEVEL	.414	.123	.318	3.366	.001

Based on Table 7 above, it can be seen that the variable awareness value coefficient is 0.409, and the variable income level is 0.414. From the results of the multiple linear regression test above, the following equation is obtained:

$$Y = 8,449 + 0.409\text{Awareness} + 0.414 \text{Income Level}$$

**Test t**

**Table 8**  
**Coefficient**

Model		Unstandardised Coefficients		Standardised Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	8.449	1.743		4.848	.000
	AWARENESS	.409	.085	.454	4.796	.000
	INCOME LEVEL	.414	.123	.318	3.366	.001

The variable of taxpayer awareness has a positive and significant effect on Taxpayer Compliance. The calculated value of the Consciousness variable is 4.796, with a significant value of 0.000. This significant value is less than the significance limit value, which is 0.05. In addition, by looking at the positive coefficient value, the hypothesis stating that the Awareness variable has a positive and significant effect on taxpayer compliance is accepted (Salmah, 2018).

The Income Level variable has a positive and significant effect on taxpayer compliance. The calculated value of the Income Level variable is 3.366. The significance value is smaller than the significance value limit of 0.05. In addition, by looking at the positive coefficient value, the hypothesis states that the variable Level of Opinion has a positive and significant effect on compliance.

**The Effect of Taxpayer Awareness on Taxpayer Compliance**

The results of testing the variable of taxpayer awareness have significant value. This states that the independent variable has a significant favourable influence on the dependent variable. So, it can be concluded that the variable of taxpayer awareness has a significant or actual effect on taxpayer compliance in paying land tax on rural and urban buildings in Margosari village, Kulon Progo Regency, Yogyakarta.

It can be concluded that the results of testing the variable of taxpayer awareness have significant value because, according to respondents, they believe the tax collector results will return to society and also understand how vital taxes are for national development. Also, the average community in Margosari village has a level of education that can be pretty reasonable, ranging from a diploma to a bachelor's degree. Most of the people in Margosari village have jobs in the government (PNS), which requires them to fulfil the obligation to pay for land and building plants (PBB).

This is based on Ina Purwaningsih, Chaidir Iswanaji, and Risma Wira Bharata's (2022) research, who prove that tax awareness positively affects taxpayer compliance. The research of Marthika, 2021 does not support this) Moreover, (Kurniawati and Wulandari prove that awareness does not significantly affect taxpayer compliance. This shows the low public awareness of the importance of UN payments.

**The Effect of Income Level on Taxpayer Compliance**

The variable test results of the taxpayer's income level have a tax value. This states that the independent variable has a significant favourable influence on the dependent variable. So, it can be concluded that taxpayers' variable income level has a significant or actual effect on taxpayer compliance in paying land tax on rural and urban buildings in Margosari village, Kulon Progo Regency, Yogyakarta.

People in Margosari Village, Kulon Progo Regency, will not have difficulty fulfilling their tax obligations if the value paid is below the income they earn regularly. Economic factors are very fundamental in terms of carrying out obligations. People with low incomes will find it difficult to pay taxes. Most of them will make ends meet first before paying taxes. Therefore, a person's income level can affect his awareness and compliance with legal provisions and obligations.

In addition, the positive and significant influence between income variables on the compliance of land and building taxpayers can be caused because the income obtained by land and building taxpayers in Margosari Village will affect their compliance in paying land and building taxes. Most respondents in this study had an income between Rp 1,000,000.00 and Rp 4,000,000.00, but few also had an income below Rp 1,000,000.00 monthly.

This is according to the research of (Oktavianti et al., 2021) and Laula Dwi Marthika (2021), proving that tax awareness positively affects taxpayer compliance. This is not to the research of Riva Aulia Isyatami Hidayat (2019), which proves that awareness does not significantly affect taxpayer compliance.

## **Conclusion**

Based on the results of data analysis and discussion that has been carried out in the previous chapter, it can be concluded that Taxpayer Awareness has a positive effect on Taxpayer compliance and is significant on land and building taxpayer compliance in Margosari village, Kulon Progo Regency, Yogyakarta 2023, and the Income Level of taxpayers has a positive and significant effect on land and building taxpayer compliance in Margosari village, Kulon Progo Regency, Yogyakarta 2023.



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