



Analysis of Factors Affecting Taxpayer Compliance with Land and Building Tax for Rural and Urban Tax and How it is Effecting on Receivables Land and Building Tax for Rural and Urban in Karo District

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ABSTRACT

This study aims to analyze the factors that affect the compliance of PBB-P2 taxpayers in paying PBB-P2 and how the effect of PBB-P2 taxpayers compliance on PBB-P2 receivables. The population in this study amounted to 115,678 well-known PBB-P2 taxpayers were spread over 17 districts in Karo Regency. The sample selection method used purposive sampling technique, which samples used 249 PBB-P2 taxpayers. The type of data is primary data, which analyzing working with SEM technique. This study using Lisrel as the software to resulting number. The results showed that PBB-P2 service, PBB-P2 tax sanctions, PBB-P2 knowledge, PBB-P2 taxpayers awareness, and NJOP PBB-P2 has a positive and significant effect on PBB-P2 taxpayer compliance, and PBB-P2 taxpayer compliance has a positive and significant effect on PBB-P2 receivables.

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1. Introduction

The development of world business is currently experiencing very rapid progress and intense competition. In competition, the company tries to position itself in a stable position and is ready to compete so that it can survive and develop. In order to keep up with existing competition, companies are changing from a labor-based business to a knowledge-based business, now focusing more on intellectual capital, which is the characteristic of knowledge-based companies. to create corporate value and competitive advantage. In Indonesia shows that the value of companies in the real estate & property sector tends to decline. Only Plaza Indonesia has increased from year to year and slightly decreased in 2018. Fortune Mate Indonesia Tbk experienced a slight increase in 2017 and stagnated in 2018. Indonesia Prima Property Tbk experienced a decline in 2016 and increased in the following years, namely in 2017 and 2018. The other five companies experienced a decline in value. There are several factors that are thought to influence the value of the company, including the use of Intellectual Capital. Utilization of Intellectual Capital in this case is the use of intangible assets. Thus, this phenomenon is the background of this research problem. According to Asni (2007), intellectual capital is a company resource that plays an important role. Based on this context, companies need to develop existing strategies to compete in the market. The company must have added value which makes the company superior compared to other companies. Good intellectual capital will be one of the factors that add value to the company.

According to Article 1 of Law Number 25 of 2004 concerning the National Development Planning System, national development is an effort carried out by all components of the nation in order to achieve the goals of the state. Implementation of development requires a very large source of funds. These funds are mainly sourced from taxes. One type of tax is Land and Building Tax (PBB). Land and Building Tax is a tax imposed on land and buildings. This tax arises because of ownership, or acquisition of, an land or building. This tax consists of Land and Building Tax for Rural and Urban; and Land and Building Tax for Plantation, Forestry and Mining. In Indonesia Land and Building Tax is called Pajak Bumi dan Bangunan (PBB), Land and Building Tax for Rural and Urban is called Pajak Bumi dan Bangunan Perdesaan dan Perkotaan or PBB-P2, Land and Building Tax for Plantation, Forestry and Mining is called Pajak Bumi dan Bangunan Perkebunan, Perhutanan, dan Pertambangan or PBB-P3, and Sale Value of Land Tax Object is called Nilai Jual Objek Pajak or NJOP. It is known that the receipt of PBB-P2 cannot reach the maximum value. This is because the PBB-P2 collection is not optimal in Karo District. This may be influenced by various aspects, among others, from the aspect of public policy which includes the formulation and implementation of



policies. In addition, it can be evaluated from the aspects of the implementing authority of the collection and the ability of the officers. Another aspect that can be observed is the diversity aspect of the level of knowledge within the taxpayer and also from the aspect of the level of awareness of the taxpayer as a taxpayer in paying PBB-P2 is still low. PBB-P2 services, PBB-P2 tax sanctions, PBB-P2 knowledge, awareness of PBB-P2 taxpayers, and PBB-P2 Tax Object Selling Value should simultaneously affect compliance with PBB-P2 taxpayers. Furthermore, the tax compliance of PBB-P2 should also affect the PBB-P2 receivables.

2. Theoretical Review

2.1 Theory of Planned Behavior

Theory of Planned Behavior is a development of Theory of Reasoned which was previously stated by Fishbein&Ajzen (1975). Theory of Planned Behavior is based on the assumption that humans will usually behave in accordance with common sense considerations, that humans will take existing information about available behavior implicitly or explicitly considering the consequences of such behavior. Ajzen&Fishben (1988) perfected Theory of Reasoned Action and gave the name Theory of Planned Behavior. Theory of Planned Behavior explains the behavior carried out by individuals arises because of the individual's intention to behave and the individual's intention is caused by several internal and external factors of the individual. The first factor is attitude towards behavior (attitude towards behavior) is an attitude towards behavior that is determined by a belief related to the consequences of a behavior, in an individual who studies and responds to certain objects.

2.2 Social Learning Theory

Social learning theory is known as observational learning. The main character behind this theory is Albert Bandura. Bandura argues that the principle of learning is sufficient to explain and predict behavior, but this principle must pay attention to an important phenomenon that is ignored by the behaviorism paradigm, namely that humans have the ability to think and regulate their own behavior. The basic principle of learning is guided by this theory, namely that what individuals learn, especially in social and moral learning, occurs through imitation and presentation of examples of behavior / modeling.

2.3 PBB-P2 Taxpayer Compliance

According to Oktaviana (2019) that make a statement that tax compliance is a condition in which the taxpayer fulfills all tax obligations and exercises his tax rights. Resmi (2017) divides taxpayer compliance on: formal compliance which is a condition in which the taxpayer fulfills its obligations formally in accordance with the provisions of the taxation law, and material compliance which is a condition in which the taxpayer substantially fulfills all material tax provisions, namely in accordance with the content and spirit of the tax law, material compliance can also include formal compliance. PBB-P2 taxpayer compliance can be seen from awareness, continuity, on time of payment, and obedience.

2.4 PBB-P2 Service

The quality of tax services in PBB-P2 based on the above definition can be summed up into two things. The first is method of submitting SPPT. The mechanism for submitting SPPT from BPKPAD Karo Regency which is distributed to the Kelurahan office according to the taxpayer's domicile, from the sub-district office the SPPT is submitted to the RW Chairman which is then submitted by the RW Chairman to the RT Head or the Neighborhood Head to be submitted to the taxpayer. The second is PBB-P2 payment service, which here is a payment mechanism that is made as simple as possible, taxpayers only need to bring a nominal amount of tax payable along with SPPT PBB-P2 if paying in the kelurahan, if paying at a bank the taxpayer will be assisted by a bank officer. In addition, facilities that support the payment process that increase the convenience of taxpayers in paying PBB-P2 must be further improved and payment locations that are easy to reach for taxpayers who wish to pay are also part of the service.

2.5 PBB-P2 Tax Sanctions

Tax sanctions have an important role in providing lessons for tax offenders so as not to underestimate tax regulations. To prevent non-compliance and to encourage taxpayers to fulfill their tax obligations, strict sanctions must be imposed in order to promote fairness and effectiveness of the tax system (Webley et al., 1991).

2.6 PBB-P2 Knowledge

Tax knowledge can foster a positive attitude for taxpayers if they fully understand the contents of tax laws which often undergo changes. Based on the results of research conducted by Salmah (2018), it can be concluded that there is a significant positive influence between taxpayer knowledge and taxpayer awareness of taxpayer compliance in paying PBB-P2.



2.7 PBB-P2 Taxpayer Awareness

Awareness is an element in humans to understand reality and how they act or behave towards reality (Jatmiko, 2017). Taxation awareness is an attitude towards the tax function, in the form of a constellation of cognitive, affective, and cognitive components that interact in understanding, feeling and behaving towards the meaning and function of tax. Tax awareness has logical consequences for tax obligations, namely the willingness of taxpayers to contribute funds for the implementation of the taxation function, by paying their tax obligations in a timely and precise amount. (Salmah, 2018).

2.8 Selling Value of PBB-P2 Tax Objects (NJOP PBB-P2)

The basis for imposition of PBB-P2 is the Selling Value of the Tax Object. Sales Value of Tax Objects, hereinafter referred to as NJOP, is the average price obtained from sale and purchase transactions that occur fairly and if there is no sale and purchase transaction, NJOP is determined by comparing prices with other similar objects or new acquisition values. Residence in the form of land and building is the main factor in PBB-P2 revenue which can be seen from the increase in the Selling Value of the land tax object and the NJOP of the building and taxpayers are required to register themselves as taxpayers (Walfrik, 2015).

2.9 PBB-P2 Receivables

PBB-P2 net receivable is the value of PBB-P2 receivable as of December 31 before the transfer year is reduced by allowance for uncollectible PBB-P2 receivables so that the value of PBB-P2 receivables is equal to the net realizable value.

3. Research Methods

3.1 Population

The population in this study amounted to 115,678 well-known PBB-P2 taxpayers were spread over 17 districts in Karo Regency. Population is a generalization area consisting of objects or subjects that have certain qualities and characteristics set by researchers to study and then draw conclusions (Sugiyono, 2018). The sample selection method used purposive sampling technique, which samples used 249 PBB-P2 taxpayers. The sample is part of the number and characteristics of the population (Sugiyono, 2018).

3.2 Data Collecting Method

The type of data used is primary data. In this study, primary data collected by questionnaire for taxpayers in 17 districts in Karo District in the 2020 tax year.

3.3 Data Analysis Method

This study uses a data analysis method using Lisrel software that is run on computer media.

4. Research Results and Discussion

4.1 Test Hypothesis

a. Descriptive Statistics of Data

Variable	N	Min	Max	Mean	StdDev
PBB-P2 service	249	2	5	3.9655	0.80056
PBB-P2 tax sanctions	249	2	5	3.9928	0.81267
PBB-P2 knowledge	249	2	5	3.9378	0.78533
PBB-P2 taxpayer awareness	249	2	5	3.9092	0.77644
NJOP PBB-P2	249	2	5	3.9137	0.78902
PBB-P2 taxpayer compliance	249	2	5	3.9751	0.83174
PBB-P2 receivables	249	2	5	4.0174	0.86300

Sources :Lisrel software output results, 2020

b. Overall SEM Model Test

Size Match	Value	Benchmark Value	Model Fit to Data
RMSEA	0.053	< 0.1	Yes
NFI	0.910	> 0.9	Yes
CFI	0.960	> 0.9	Yes
IFI	0.960	> 0.9	Yes

Sources :Lisrel software output results, 2020

c. SLF, AVE and CR values

Indicator	SLF	AVE	CR
PBB-P2 service1	0.941	0.722	0.944
PBB-P2 service2	0.894		

Indicator	SLF	AVE	CR
PBB-P2 service3	0.863		
PBB-P2 service4	0.842		
PBB-P2 service 5	0.849		
PBB-P2 tax sanctions1	0.909		
PBB-P2 tax sanctions 2	0.878		
PBB-P2 tax sanctions3	0.888	0.794	0.951
PBB-P2 tax sanctions4	0.888		
PBB-P2 tax sanctions5	0.893		
PBB-P2 knowledge1	0.844		
PBB-P2 knowledge 2	0.880		
PBB-P2 knowledge3	0.871		
PBB-P2 knowledge4	0.853		
PBB-P2 knowledge5	0.844		
PBB-P2 knowledge6	0.806	0.722	0.940
PBB-P2 taxpayer awareness1	0.895		
PBB-P2 taxpayer awareness2	0.818		
PBB-P2 taxpayer awareness3	0.851	0.738	0.934
PBB-P2 taxpayer awareness4	0.850		
PBB-P2 taxpayer awareness5	0.879		
NJOP PBB-P2 1	0.846		
NJOP PBB-P2 2	0.849		
NJOP PBB-P2 3	0.853	0.710	0.908
NJOP PBB-P2 4	0.823		
PBB-P2 taxpayer compliance1	0.907		
PBB-P2 taxpayer compliance 2	0.902		
PBB-P2 taxpayer compliance3	0.899	0.828	0.960
PBB-P2 taxpayer compliance4	0.929		
PBB-P2 taxpayer compliance5	0.912		
PBB-P2 receivables1	0.952		
PBB-P2 receivables2	0.949	0.898	0.963
PBB-P2 receivables3	0.941		

Sourches :Lisrel software output results, 2020

4.2 The Effect of PBB-P2 Service on PBB-P2 Taxpayer Compliance

The t-count statistical value of the PBB-P2 service variable as X_1 which is initialized as PEL to the PBB-P2 taxpayer compliance variable as Y_1 which is initialized as KWP is 2.85. Meanwhile the t table value is 1.96. Based on the provision that $t \text{ count} > t \text{ table}$, it can be concluded that the PBB-P2 service variable has a significant effect on the taxpayer compliance variable PBB-P2. That is why the test result indicate that the PBB-P2 service variable has a positive and significant effect on the taxpayer compliance variable PBB-P2. This is in line with research conducted by Ananda (2015), Bahri et al. (2018), Kiha & Nenomnanu (2020), Mustikawati (2019), Putra (2019), Ramaly (2018), Siagian (2014), Sibuea (2016) and Walfrik (2015) which state that tax services have a positive and significant effect on taxpayer compliance. However, the results of this study are not in line with research conducted by Nafiah & Warno (2018), and Siahaan & Halimatusyadiah (2018) which states that tax services do not have a positive and significant effect on taxpayer compliance.

4.3 The Effect of PBB-P2 Tax Sanctions on PBB-P2 Taxpayer Compliance

The t-count statistical value of the taxation sanction variable PBB-P2 as X_2 which is initialized as SP against the taxpayer compliance variable PBB-P2 as Y_1 which is initialized as KWP is 2.32. Meanwhile the t table value is 1.96. Based on the provision that $t \text{ count} > t \text{ table}$, it can be concluded that the taxation sanction variable PBB-P2 has a significant effect on the taxpayer compliance variable PBB-P2. That is why the test result indicate that the taxation sanction variable PBB-P2 has a positive and significant effect on the tax compliance variable PBB-P2. This is in line with research conducted by Ananda (2015), Arfan (2018), Bahri et al. (2018), Hidayat & Islami (2019), Gultom (2020), Kiha & Nenomnanu (2020), Mustikawati (2019), Nafiah & Warno (2018), Oktaviana (2018), Putra (2019), Ramaly (2018), Siagian (2014), Siahaan & Halimatusyadiah (2018), Sibuea (2016). However, the results of this study are not in line with research conducted by Ermawati & Afifi (2018) which states that tax sanctions do not have a positive and significant effect on taxpayer compliance.

4.4 The Effect of PBB-P2 Knowledge on PBB-P2 Taxpayer Compliance

The t-count statistical value of the PBB-P2 knowledge variable as X_3 which is initialized as PENG for the taxpayer compliance variable PBB-P2 as Y_1 which is initialized as KWP is 3.34. Meanwhile the t table



value is 1.96. Based on the provision that $t \text{ count} > t \text{ table}$, it can be concluded that the knowledge variable PBB-P2 has a significant effect on the taxpayer compliance variable PBB-P2. That is why the test result indicate that the knowledge variable PBB-P2 has a positive and significant effect on the taxpayer compliance variable PBB-P2. This is in line with research conducted by Ananda (2015), Arfan (2018), Bahri et al. (2018), Ermawati & Afifi (2018), Gultom (2020), Kiha & Nenomnanu (2020), Prakoso et al. (2019), Salmah (2018), Setiawan et al. (2018), Siagian (2014), Sibuea (2016), and Walfrik (2015). However, the results of this study are not in line with the research conducted by Apriani et al. (2019), Putra (2019), Suharyono (2019) and Ramaly (2018) which state that tax knowledge does not have a positive and significant effect on taxpayer compliance.

4.5 The Effect of PBB-P2 Taxpayer Awareness on PBB-P2 Taxpayer Compliance

The t-count statistical value of the PBB-P2 taxpayer awareness variable as X_4 which is initialized as KES to the PBB-P2 taxpayer compliance variable as Y_1 which is initialized as KWP is 4.53. Meanwhile the t table value is 1.96. Based on the provision that $t \text{ count} > t \text{ table}$, it can be concluded that the taxpayer awareness variable PBB-P2 has a significant effect on the taxpayer compliance variable PBB-P2. That is why the test result indicate that the taxpayer awareness variable PBB-P2 has a positive and significant effect on the taxpayer compliance variable PBB-P2. This is in line with research conducted by Nafiah & Warno (2018), Oktaviana (2018), Prakoso et al. (2019), Ramaly (2018), Salmah (2018), Siahaan & Halimatusyadiah (2018), Siagian (2014), Sibuea (2016). However, the results of this study are not in line with research conducted by Suharyono (2019) which states that taxpayer awareness does not have a positive and significant effect on taxpayer compliance.

4.6 The Effect of NJOP PBB-P2 on PBB-P2 Taxpayer Compliance

The t-count statistical value of the NJOP PBB-P2 as X_5 which is initialized as NJP on the taxpayer compliance variable PBB-P2 as Y_1 which is initialized as KWP is 3.44. Meanwhile the t table value is 1.96. Based on the provision that $t \text{ count} > t \text{ table}$, it can be concluded that the variable of NJOP PBB-P2 has a significant effect on the taxpayer compliance variable PBB-P2. That is why the test result indicate that the Tax Object Sales Value variable PBB-P2 has a positive and significant effect on the taxpayer compliance variable PBB-P2. This is in line with research conducted by Ananda (2015), Kosmalinda (2018), Siagian (2014), Sibuea (2016), Supratno (2018), and Walfrik (2015).

4.7 The Effect of PBB-P2 Taxpayer Compliance on PBB-P2 Receivables

The t-count statistical value of the taxpayer compliance variable PBB-P2 as Y_1 which is initialized as KWP against the PBB-P2 receivable variable as Y_2 which is initialized as PBB is 11.55. Meanwhile the t table value is 1.96. Based on the provision that $t \text{ count} > t \text{ table}$, it can be concluded that from the taxpayer compliance variable PBB-P2 has a significant effect on the PBB-P2 receivable variable. That is why the test result indicate that the taxpayer compliance variable PBB-P2 has a positive and significant effect on the PBB-P2 receivable variable. This is in line with research conducted by Kurniawan et al. (2017), Langi et al. (2018), Mariana (2019) and Puspitasari (2018). The effect of PBB-P2 taxpayer compliance with PBB-P2 receivables is because if the number of taxpayers who pay PBB-P2 arrears increases, this will have an effect in line with the decrease in the amount of tax payable in arrears belonging to the PBB-P2 taxpayer. This will also reduce the amount of PBB-P2 receivable.

4.8 The Effect of PBB-P2 Service on PBB-P2 Receivables Through on PBB-P2 Taxpayer Compliance

To see the direct effect of the independent variable on the independent latent variable, it can be done by analyzing the path coefficient value where it has been said that the positive path coefficient value indicates that the independent latent variable has a positive effect on the dependent latent variable. The coefficient value of the PBB-P2 service variable as X_1 which was initialized as PEL to the PBB-P2 taxpayer compliance variable as Y_1 which was initialized as KWP was 0.17. This means that the PBB-P2 service variable has a positive direct effect on the taxpayer compliance variable PBB-P2. Meanwhile, to see the indirect effect of mediation by first multiplying the path coefficient value of the independent variable with the value of R square. If the result is positive then the independent latent variable has a positive effect on the other dependent latent variables (second, and so on). The coefficient value of the PBB-P2 service variable to the PBB-P2 receivable through the taxpayer compliance variable PBB-P2 is 0.109. This means that the taxpayer compliance variable PBB-P2 as Y_1 which is initialized as KWP is significant as a mediator for the relationship between the PBB-P2 service variable as X_1 and the PBB-P2 receivable variable as Y_2 .

The results in this study indicate that the PBB-P2 service variable has a positive and significant effect on the PBB-P2 receivable variable mediated by the taxpayer compliance variable. This is supported by research conducted by Ananda (2015), Bahri et al. (2018), Kiha & Nenomnanu (2020), Mustikawati (2019), Putra (2019), Ramaly (2018), Siagian (2014), Sibuea (2016) and Walfrik (2015) which state that tax services have a positive and significant effect on taxpayer compliance. However, the results of this study are not

supported by research conducted by Nafiah & Warno (2018), and Siahaan & Halimatusyadiah (2018) which states that tax services do not have a positive and significant effect on taxpayer compliance.

4.9 The Effect of PBB-P2 Tax Sanctions on PBB-P2 Receivables Through on PBB-P2 Taxpayer Compliance

The coefficient value of the PBB-P2 tax sanction variable as X_2 which is initialized as SP on the taxpayer compliance variable PBB-P2 as Y_1 which is initialized as KWP is 0.14. This means that the taxation sanction variable PBB-P2 has a positive direct effect on the taxpayer compliance variable PBB-P2. Meanwhile, the coefficient value of the PBB-P2 tax sanction variable against the PBB-P2 receivable variable through the taxpayer compliance variable PBB-P2 is 0.090. This means that the taxpayer compliance variable PBB-P2 as Y_1 which is initialized as KWP is significant as a mediator for the relationship between the PBB-P2 taxation sanction variable as X_2 with the PBB-P2 receivable variable as Y_2 .

The results in this study indicate that the taxation sanction variable PBB-P2 has a positive and significant effect on the PBB-P2 receivable variable mediated by the taxpayer compliance variable. This is supported by research conducted by Ananda (2015), Arfan (2018), Bahri et al. (2018), Hidayat & Islami (2019), Gultom (2020), Kiha & Nenomnanu (2020), Mustikawati (2019), Nafiah & Warno (2018), Oktaviana (2018), Putra (2019), Ramaly (2018), Siagian (2014), Siahaan & Halimatusyadiah (2018), Sibuea (2016). However, the results of this study are not supported by research conducted by Ermawati & Afifi (2018) which states that tax sanctions do not have a positive and significant effect on taxpayer compliance.

4.10 The Effect of PBB-P2 Knowledge on PBB-P2 Receivables Through on PBB-P2 Taxpayer Compliance

The coefficient value of the PBB-P2 knowledge variable as X_3 which is initialized as PENG for the taxpayer compliance variable PBB-P2 as Y_1 which is initialized as KWP is 0.20. This means that the knowledge variable PBB-P2 has a positive direct effect on the taxpayer compliance variable PBB-P2. Meanwhile, the coefficient value of the PBB-P2 knowledge variable against the PBB-P2 receivable variable through the taxpayer compliance variable PBB-P2 was 0.128. This means that the taxpayer compliance variable PBB-P2 as Y_1 which is initialized as KWP is significant as a mediator for the relationship between the PBB-P2 knowledge variable as X_3 with the PBB-P2 receivable variable as Y_2 .

The results in this study indicate that the variable PBB-P2 knowledge has a positive and significant effect on the PBB-P2 receivable variable mediated by the taxpayer compliance variable. This is supported by research conducted by Nafiah & Warno (2018), Oktaviana (2018), Prakoso et al. (2019), Ramaly (2018), Salmah (2018), Siahaan & Halimatusyadiah (2018), Siagian (2014), Sibuea (2016). However, the results of this study are not supported by research conducted by Suharyono (2019) which states that taxpayer awareness does not have a positive and significant effect on taxpayer compliance.

4.11 The Effect of PBB-P2 Taxpayer Awareness on PBB-P2 Receivables Through on PBB-P2 Taxpayer Compliance

The coefficient value of the PBB-P2 taxpayer awareness variable as X_4 which was initialized as KES against the PBB-P2 taxpayer compliance variable as Y_1 which was initialized as KWP was 0.27. This means that the taxpayer awareness variable PBB-P2 has a positive direct effect on the taxpayer compliance variable PBB-P2. Meanwhile the coefficient value of the PBB-P2 taxpayer awareness variable against the PBB-P2 receivable variable through the taxpayer compliance variable PBB-P2 is 0.173. This means that the taxpayer compliance variable PBB-P2 as Y_1 which is initialized as KWP is significant as a mediator of the relationship between the taxpayer awareness variable PBB-P2 as X_4 with the PBB-P2 receivable variable as Y_2 .

The results in this study indicate that the taxpayer awareness variable PBB-P2 has a positive and significant effect on the PBB-P2 receivable variable mediated by the taxpayer compliance variable. This is supported by research conducted by Ananda (2015), Bahri et al. (2018), Kiha & Nenomnanu (2020), Mustikawati (2019), Putra, 2019, Ramaly (2018), Siagian (2014), Sibuea (2016) which state that tax services have a positive and significant effect on taxpayer compliance. This is not supported by research conducted by Nafiah & Warno (2018) which states that tax services do not have a positive and significant effect on taxpayer compliance.

4.12 The Effect of NJOP PBB-P2 on PBB-P2 Receivables Through on PBB-P2 Taxpayer Compliance

The coefficient value of the NJOP PBB-P2 variable as X_5 which is initialized as NJP to the PBB-P2 taxpayer compliance variable as Y_1 which is initialized as KWP is 0.22. This means that the variable of NJOP has a positive direct effect on the taxpayer compliance variable PBB-P2. Meanwhile, the coefficient value of the NJOP PBB-P2 variable on the PBB-P2 receivable variable through the taxpayer compliance variable PBB-P2 is 0.141. This means that the taxpayer compliance variable PBB-P2 as Y_1 which is initialized as KWP is significant as a mediator for the relationship between the variable NJOP PBB-P2 as X_5 and the PBB-P2 receivable variable as Y_2 .

The results in this study indicate that the NJOP PBB-P2 has a positive and significant effect on the PBB-P2 receivable variable mediated by the taxpayer compliance variable. This is in line with research conducted by Ananda (2015), Kosmalinda (2018), Siagian (2014), Sibuea (2016), Supratno (2018), and Walfrick (2015).

5. Conclusions

This study aims to determine the factors that affect PBB-P2 taxpayer compliance, and further to determine the effect of PBB-P2 taxpayer compliance on PBB-P2 receivables. Based on the hypothesis testing and analysis described in the previous chapter, the test results show that PBB-P2 service has a positive and significant effect on PBB-P2 taxpayer compliance in Karo District, PBB-P2 tax sanctions have a positive and significant effect on PBB-P2 taxpayer compliance in Karo District, PBB-P2 knowledge has a positive and significant effect on PBB-P2 taxpayer compliance in Karo District, PBB-P2 taxpayer awareness has a positive and significant effect on PBB-P2 taxpayer compliance in Karo District, NJOP PBB-P2 has a positive and significant effect on PBB-P2 taxpayer compliance in Karo District, PBB-P2 taxpayer compliance has a positive and significant effect on PBB-P2 receivables in Karo District, PBB-P2 service has a positive and significant effect on PBB-P2 receivables in Karo District through on PBB-P2 taxpayer compliance, PBB-P2 tax sanctions has a positive and significant effect on PBB-P2 receivables in Karo District through on PBB-P2 taxpayer compliance, PBB-P2 knowledge has a positive and significant effect on PBB-P2 receivables in Karo District through on PBB-P2 taxpayer compliance, PBB-P2 taxpayer awareness a positive and significant effect on PBB-P2 receivables in Karo District through on PBB-P2 taxpayer compliance, and the last that NJOP PBB-P2 has a positive and significant effect on PBB-P2 receivables in Karo District through on PBB-P2 taxpayer compliance.

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