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THE INFLUENCE OF TAXPAYER AWARENESS AND PBB P-2 REVENUE ON REGIONAL ORIGINAL INCOME

Hafsah[1] , Nurul Hasanah Lubis[2]
[1,2] Universitas Muhammadiyah Sumatera Utara
Jl. Kapten Mukhtar Basri No. 3 Medan
Email: hafsah@umsu.ac.id

ABSTRACT
The purpose of study This is For know and analyze influence Taxpayer awareness of income original area . For know and analyze PBB P-2 acceptance of income original area . For know and analyze influence Taxpayer Awareness and PBB P-2 Revenue income original area at the Aceh Singkil Regency Financial Management Agency . In the study This use approach associative For know connection every variable . The data in the research were processed using Statistical Package for Social Sciences (SPSS 24.0). . In research This the object under study is on Aceh Singkil Regency Financial Management Agency Office with population as much 38,331 people and samples as much 100 people with withdrawal sample use formula slovin . Research results This is Taxpayer awareness has an influence to income original area . PBB P-2 acceptance is influential to income original area . Taxpayer Awareness and PBB P-2 Revenue have an influence on income original area on Aceh Singkil Regency Financial Management Agency.
Keywords : Original Regional Income, PBB P -2 Revenue, Taxpayer Awareness.

INTRODUCTION

Regional Original Income has a very significant role in determining regional capabilities in carrying out government activities and development programs. In its implementation, there are still many regions that have a relatively small contribution structure to total regional revenue (Akmal et al., 2023). An area said to be developed is an area that has high Regional Original Income (PAD). This is understandable because with the high Original Regional Income (PAD) received by a region, the level of dependence of the Regional Government on the Central Government in terms of its APBD will decrease. The success of a region in increasing its income will have implications for increasing the region's ability to finance regional spending needs (Nainggolan, 2022) . Regional spending is prioritized to protect and improve the quality of people's lives. Protection and improvement of the quality of life of the community is realized in the form of basic services, education, provision of health service facilities, social facilities and adequate public facilities, as well as developing a social security system (Chandra et al., 2020). Tax is a mandatory, coercive donation aimed at the state, whether for individuals or bodies according to law (Januri & Hanum, 2018) . Taxes are also a source of income for the state, the results of which are used to implement and improve state development (Irfan, 2021) . One of the regional taxes which is a potential source of income for our country is the Rural and Urban Land and Building

Tax (PBB-P2) which is included in the State Tax category. Since 2011 PBB-P2 has been delegated by the Central Government to Regional Governments in accordance with the joint Regulation of the Minister of Finance and 3 Ministers of Home Affairs No. 213/PMK/07/2010, Number 58 of 2010 concerning Preparation Stages for the Transfer of Rural and Urban Land and Building Taxes (PBB -P2) as Regional Tax. Community participation in paying PBB is very important because the more people who comply with tax payments and participate, the greater the impact on regional revenues (Sari et al., 2018). However, in reality, several things found in the field regarding the reluctance of the community to participate in paying taxes tend to be the level of education or knowledge of the community regarding the importance of Land and Building Tax, the level of community income and the attitude of the community which in this case is interpreted in the attitude of community awareness (Dahrani & Ramadan, 2021) . Original Regional Income (PAD) is an example of the independence of a region which aims to fulfill all needs for activities from PAD sources, including important factors owned by PAD itself. The largest contribution related to regional income is Regional Tax (Fujianti & Sachintania, 2021). Every year, Rural and Urban Land and Building Tax (PPB-P2) revenue has a target that has been set as a source of Original Regional Income, however the realization never reaches the target and/or is far from the target set by the Regency government due to the large number of taxpayers who do not pay their taxes, there has been no improvement since the transfer, and officers are less effective in collecting.

Table 1. Total Must Tax PBB-P2 at the Aceh Singkil Regency Financial Management Agency for 2019-2023

Year	Amount W P Registered	WP Who Pays	WP That Doesn't Pay
2019	37,355	8,688	28,667
2020	33,664	8,307	25,357
2021	36,779	4,698	32,081
2022	37,634	7,023	30,611
2023	38,331	10,198	28,133

Based on the table above , it is clear that every year the number of taxpayers who pay is very less than the number of taxpayers who pay, although in the last 2 years there has started to be an increase in those who pay. From the table above it can also be seen that from 2019 to 2023 the number of taxpayers who pay is not yet 100%, there are still taxpayers who do not pay their taxes. In accordance with the KUP Article on tax criminal acts, Article 38 is negligent in criminal acts, namely not reporting the SPT, reporting the SPT but the contents are incorrect or incomplete. So this shows that there is a possibility of violations in fulfilling the obligation to pay taxes. When people have awareness, paying taxes will be done without feeling forced within themselves. Ideally, to realize tax awareness and care, the public must continue to be invited to know, acknowledge , appreciate and comply with applicable tax provisions (Aswati et al., 2018). Failure to achieve the tax target indicates that there are obstacles in tax collection, which has the potential to affect spending in the APBD and result in sources of funds to finance regional development being unfulfilled or unavailable. Apart from that, not achieving the tax target also causes the PAD target not to be achieved. However, if the realization of regional tax revenue achieves the expected target, then it is considered effective and efficient in terms of regional tax collection (Erawati et al., 2019).

METHODS

Types of research This use research Associative , that is purposeful research For know connection between two variables or more (Sugiyono, 2019) . Study This aim For test related hypotheses with the subject under study . The data in the research were processed using Statistical Package for Social Sciences (SPSS 24.0). Test result can used as base For interesting conclusion research , supports or reject hypothesis developed from theoretical. In terms of This Population from study This is all Land and Building Taxpayers Rural and Urban (PBB-P2) registered with the Management Agency Finance Aceh Singkil Regency, numbering 38,331. Through calculation Slovin's formula is obtained amount sample as much 100 taxpayers.

RESULT

Validity test

Test validity means test extent of accuracy or truth something instrument as tool measuring variable study.

Table 2. Test Validity

Statement Items		r count	r table	Information
Locally-generated revenue	Y1	0.893	0.1966	Valid
	Y2	0.928	0.1966	Valid
	Y3	0.86 0	0.1966	Valid
	Y4	0.85 0	0.1966	Valid
Taxpayer Awareness	X1.1	0.876	0.1966	Valid
	X1.2	0.872	0.1966	Valid
	X1.3	0.879	0.1966	Valid
	X1.4	0.893	0.1966	Valid
	X1.5	0.887	0.1966	Valid
	X1.6	0.887	0.1966	Valid
	X1.7	0.834	0.1966	Valid
	X1.8	0.817	0.1966	Valid
UN Acceptance P-2	X2.1	0.945	0.1966	Valid
	X2.2	0.948	0.1966	Valid
	X2.3	0.937	0.1966	Valid
	X2.4	0.848	0.1966	Valid

Validity value For variable More Regional Original Income big from table r value ie 0.1966 so all indicators on variables Original Regional Income is declared valid. Validity value More Taxpayer Awareness big from table r value 0.1966 so all indicators on variables Taxpayer awareness is declared valid. Validity value PBB P-2 acceptance is more big from table r value 0.1966 so all indicators on variables PBB P-2 acceptance is declared valid.

Reliability test

Reliability Test is when there is similarity of data at different times . A reliable instrument is an instrument that if used several times for measure the same object.

Table 3. Reliability Test Results

No	Variable	Alpha Value	Status
1	Locally-generated revenue	0.905	Good Reliability
2	Taxpayer Awareness	0.953	Good Reliability
3	PBB Acceptance P-2	0.938	Good Reliability

Regional Original Income has mark reliability as big as 0.9 05 > 0.600 then variable Regional Original Income is reliable. Taxpayer awareness has mark reliability of 0.9 53 > 0.600 then variable Taxpayer awareness is reliable. PBB P-2 reception has mark reliability of 0.9 38 > 0.600 then variable PBB P-2 acceptance is reliable.

Normality test

Normality test aim For test is in method regression , variables dependent and variable free both of them have normal distribution or no.

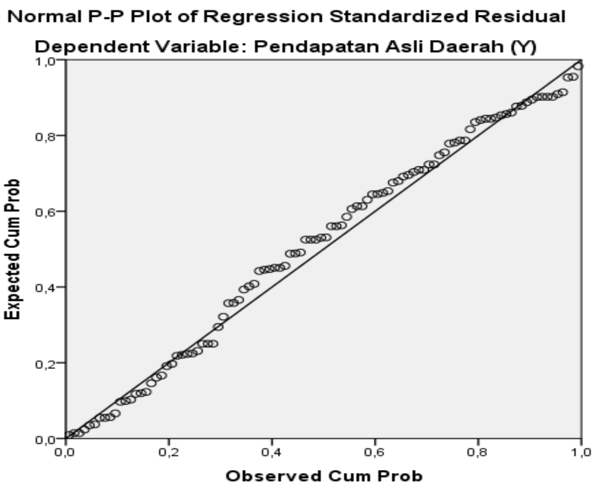

Figure 1. P Plot Normality Test

Based on from chart above , yes seen that dot, dot, dot spread following a diagonal line.Test normality this is what is done with using the p-plot above , you can stated that data normally distributed and already fulfil assumption normality

Multicollinearity Test

Multicollinearity test This used For test what is the regression model found exists strong correlation between independent variables.

Table 4. Multicollinearity Test Results

Coefficients [a]			
		Collinearity Statistics	
Model		Tolerance	VIF
1	(Constant)		

	Taxpayer Awareness (X1)	,521	1,919
	Acceptance P-2 (X2)	,521	1,919
a. Dependent Variable: Original Regional Income (Y)			

Source : Data processed by SPSS 24

Based on from table above , the results of the multicollinearity test show that The VIF value and Tolerance value for each variable are as following : Taxpayer Awareness tolerance value of 0.521 > 0.10 and a VIF value of 1 , 919 < 10, then the Taxpayer Awareness variable stated free from multicollinearity. The tolerance value for PBB P-2 Acceptance is 0.521 > 0.10 and the VIF value is 1.919 < 10, then variable Acceptance of PBB P-2 is declared free from multicollinearity.

Heteroscedasticity Test

Heteroskedasticity Test This used For test is in the regression model , occurs inequality residual variance of something other observations .

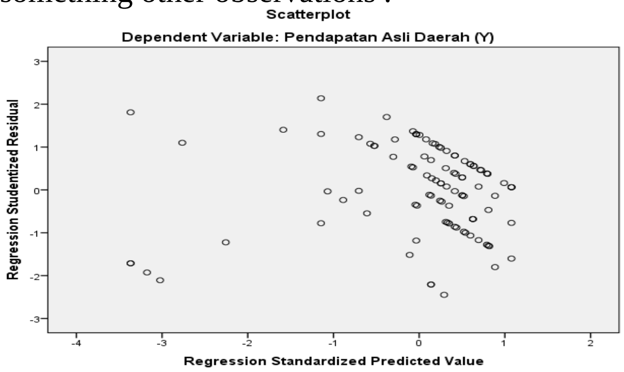

Figure 2. Heteroscedasticity Test

Based on picture above , yes seen that residual spread is No regular or not form pattern. That matter can seen in dots or a spreading plot . A possible conclusion taken is that No happen heteroscedasticity.

Multiple Linear Regression Analysis

Regression analysis aim For predict mark a dependent variable consequence influence from the independent variables (Juliandi et al., 2014). Following This is results multiple linear regression data processing :

Table 5. Multiple Linear Regression Results

Coefficients [a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta
1	(Constant)	4,898	1,121	
	Taxpayer Awareness (X1)	,258	,045	,540
	Acceptance P-2 (X2)	,232	,083	,262

a. Dependent Variable: Original Regional Income (Y)

Source : Data processed by SPSS 24

These results entered into the equality multiple linear regression so that is known equality following :

$$Y = 4.898 + 0.2\ 58\ X1 + 0.232\ X2$$

Significant Test Partial (T-Test)

The t test was used in analysis This used For evaluate capacity of each independent variable . As for methods in determination t $_{table}$ use provision level significant 5% with df = nk, df = 100 - 3 = 9 7 then t $_{table}$ = 1.98472. Basis for taking t test decision (partial) is as following :

Table 6. Test By Partial (t-test)

Coefficients [a]			
Model		t	Sig.
1	(Constant)	4,368	,000
	Taxpayer Awareness (X1)	5,765	,000
	Acceptance P-2 (X2)	2,797	,006
a. Dependent Variable: Original Regional Income (Y)			

Source : Data processed by SPSS 24

Influence Taxpayer Awareness to Locally-generated revenue

The t test was used For know is Taxpayer awareness has an influence individually (partially) have significant relationship or No to Where is the Regional Original Income ? t $_{count}$ = 5.765 and t $_{table}$ = 1.98472. In the matter This t $_{count}$ 5.765 > t $_{table}$ 1.98472 This means Ha $_{is}$ rejected means Taxpayer awareness has an influence to Locally -generated revenue. Furthermore It can also be seen that the sig value is 0.00 0 currently level significant α was determined previously is 0.05, then sig value 0.00 0 < 0.05, so H $_0$ is rejected , this means between Taxpayer awareness has an influence significant to Regional Original Income at the Management Agency Finance Aceh Singkil Regency.

Influence PBB P-2 Acceptance Against Locally-generated revenue

The t test was used For know is PBB P-2 acceptance is influential individually (partially) have significant relationship or No to Where is the Regional Original Income t $_{count}$ = 2.797 and t $_{table}$ = 1.98472. In the matter This t $_{count}$ 2.797 > t $_{table}$ 1.98472 This means Ha $_{is}$ rejected means between PBB P-2 acceptance is influential to Locally -generated revenue. Furthermore It can also be seen that the sig value is 0.00 6 currently level significant α was determined previously is 0.05, then sig value 0.00 6 < 0.05, so H $_0$ is rejected , this means between PBB P-2 acceptance has an impact significant to Regional Original Income at the Management Agency Finance Aceh Singkil Regency.

Significant Test Simultaneous (F Test)

F test or also called significant test simultaneously intended For see ability comprehensive from variable free that is incentives and motivation For can or explain Act in demand or diversity variable bound that is productivity Work .

Table 7. Test Simultaneous (F Test)

ANOVA [a]						
Model		Sum of Squares	df	Mean Square	F	Sig .
1	Regression	716,878	2	358,439	60,798	,000 [b]
	Residual	571,872	97	5,896		
	Total	1288,750	99			
a. Dependent Variable : Original Regional Income (Y)						
b. Predictors : (Constant), PBB P-2 Revenue (X2), Taxpayer Awareness (X1)						

Source : Data processed by SPSS 24

In the matter This F_{count} 60,798 > F_{table} 3.09 with The sig value is 0.000 , which is medium level significant α was determined previously is 0.05, then sig value 0.000 < 0.05. This means $_{\text{that}}$ Ha and $_{\text{Ho}}$ are rejected . So that can withdrawn conclusion that Taxpayer Awareness and PBB P-2 Receipts have an influence significant to Regional Original Income at the Management Agency Finance Aceh Singkil Regency

Coefficient Determination (R -Square)

R-Square value of coefficient determination used For see How variation mark a dependent variable influenced by variation mark an independent variable .

Table 8. Coefficient Test Determination (R)

Model Summary [b]					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,746 [a]	,556	,547	2.42808	1,999
a. Predictors: (Constant), PBB P-2 Revenue (X2), Taxpayer Awareness (X1)					
b. Dependent Variable: Original Regional Income (Y)					

Source : Data processed by SPSS 24

The more tall R-square value then will the more Good for the regression model , because means ability variable free For explain variable the bonding also increases big . R-square value 0.556 show 55 , 6 % variable Regional Original Income is affected Taxpayer Awareness , and the remaining PBB P-2 Revenue 44.4 % is influenced by variables that are not researched in study this.

DISCUSSION

Influence Taxpayer awareness of Locally-generated revenue

Hypothesis Test Results obtained Where t_{count} 5.765 > t_{table} 1.98472 and sig value 0.00 0 < 0.05, so H_0 is rejected , this means between Taxpayer awareness has an influence significant to Regional Original Income at the Management Agency Finance Aceh Singkil Regency. Taxes are the main source of state revenue which is used to finance government spending and to increase state development. Taxes are a source of funds that originate within the country and are used to finance a country's development. Without taxes a country cannot carry out its government development (Nainggolan et al., 2020). According to (Ardiansyah, 2019) mention that Original Income is acceptance obtained area from sources area in its territory collected themselves based on regulation area in accordance with regulation area or applicable legislation . Original Regional Income is a source of income obtained from within the region, the collection and management of which is the authority of the regional government (Hanum, 2011). According to (Soemitro & Sugiharti, 2018) Awareness must tax is disposition For get must corporate tax or must tax people for get interests , capacities, and reasons solution costs , so familiarity with citizens are expected For pay state fees for enhancement financing For interest general and assistance government. Study This is supported by research conducted by (Ischabita et al., 2022) showing that awareness must tax influential positive to locally-generated revenue.

Influence PBB P-2 Acceptance Against Locally-generated revenue

Hypothesis test results obtained Where t_{count} 2.797 > t_{table} 1.98472 and sig value 0.0 06 < 0.05, so H_0 is rejected , this means between PBB P-2 acceptance has an impact significant to Regional Original Income at the Management Agency Finance Aceh Singkil Regency . Increasing PAD will encourage regional economic growth. An increase in PAD will trigger and spur regional economic growth to be better than previous regional economic growth. An increase in PAD can also optimize and increase activity in sectors related to economic growth, such as the industrial and trade sectors, the service sector and other sectors (Mauliza et al., 2022). With the issuance of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, Regional Governments now have additional sources of Regional Original Income (PAD) which come from Regional Taxes, one of which is Land and Building Tax. All districts and cities in Indonesia are required to manage Land and Building Tax (PBB) in the Rural and Urban Sectors (P2). This transfer is a form of follow-up to regional autonomy and physical decentralization policies . With this transfer, revenue activities, assessment, determination, administration , collection or billing and PBB-P2 services will be carried out by the Regency or City. It is hoped that this will be able to increase Regional Original Income (PAD). For this reason, it is necessary for the government to increase the role of PBB as a source of regional government revenue. One effort is by increasing taxpayer awareness. Because the success of tax revenue is a reflection of public awareness. The active role of the community in supporting the regional development process is very necessary, especially taxpayers. The community as taxpayers will contribute to the region in the form of taxes. But in reality, tax collection is still difficult for the government. Therefore, community participation in the decision to pay taxes is the government's dream. One measure of tax success that is in accordance with the budgetair function is the success of tax revenue or collection rate . As a ratio of the level of compliance with tax payments by taxpayers compared to the principal provisions in the year concerned, the higher the level of taxpayer compliance, the higher the level of tax success. Therefore, PBB has a great influence on Regional Original Income.

Influence Taxpayer Awareness And PBB P-2 Acceptance Against Locally-generated revenue

Hypothesis Test Results in a way simultaneous obtained F_{count} 60.798 > F_{table} 3.09 and sig value 0.000 < 0.05. So that can withdrawn conclusion that Taxpayer Awareness And PBB P-2 acceptance is influential significant to Regional Original Income at the Management Agency Finance Aceh Singkil Regency . The purpose of PAD itself is to provide authority to Regional Governments to fund the implementation of regional autonomy in accordance with the potential of the Region as an embodiment of Decentralization. The increase in PAD is expected to be able to encourage increased investment in regional government capital expenditure so that the quality of public services will improve (Muttaqin et al., 2021). Increase in Regional Original Income (PPAD) is an increase in income obtained in the following year from regional income sources. PPAD is seen in the first year (one year lag), second year (two year lag) and third year (three year lag. Efforts to increase local original income can be taken through simplifying administrative systems and procedures for collecting regional taxes and levies, lawenforcement in an effort to build compliance taxpayers and mandatory regional levies as well as increasing control and supervision over the collection of local original income to create effectiveness and efficiency accompanied by increasing the quality, convenience, accuracy and speed of services at low costs (Sari et al., 2018). According to (Mardiasmo, 2021) regional original income is income that shows a region's ability to collect financial resources to finance routine and development activities. So the definition of local original income can be said to be routine income from regional government efforts to utilize the potential of regional financial resources to finance its duties and responsibilities. Study This is supported by research conducted by (Ischabita et al., 2022) showing that awareness must tax and PBB P-2 Acceptance influential positive to locally-generated revenue.

CONCLUSION

Taxpayer Awareness influential to Taxpayer Receipts at the Management Agency Finance Aceh Singkil Regency. PBB Acceptance P-2 influential to Mandatory Acceptance at the Management Body Finance Aceh Singkil Regency. Taxpayer Awareness and PBB Acceptance P-2 influential to Taxpayer Receipts at the Management Agency Finance Aceh Singkil Regency.

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