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THE EFFECT OF TAX KNOWLEDGE, TAXPAYER AWARNESS ON TAXPAYER COMPLIANCE IN PAYING PROPERTY TAXES IN BANTAN DISTRICT WITH TAX SANCTIONS AS A MODERATING VARIABLE

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ABSTRACT
This Study aims to (1)Determine and test the effect of tax knowledge on taxpayer compliance; (2)Knowing and testing the effect of taxpayer awareness on taxpayer compliance; (3)Knowing and testing the effect of tax sanctions moderating the relationship between tax knowledge and taxpayer compliance; (4)Knowing and testing the effect of tax sanctions on moderating the relationship between taxpayer awareness and taxpayer compliance. In this study, the author used an associative approach, the data source used was primary data with the data collection technique used by distributing questionnaires. The sampling technique used in this study is saturated sampling. The data analysis techniques used in this research are outer model analysis, inner model analysis, and hypothesis testing using Smart PLS software version 4. The result of this study indicate that first, Tax knowledge has a significant effect on taxpayer compliance. Second, taxpayer awareness has a significant influence on taxpayer compliance. Third, tax sanctions moderate the relationship between tax knowledge and taxpayer compliance. Fourth, Tax sanctions moderate the relationship between taxpayer awareness and taxpayer compliance.
Keywords : Tax knowledge, Taxpayer Awarness, Tax Sanctions, Smart (PLS)

INTRODUCTION

Tax revenue is a mandatory contribution to the state that comes from an individual or entity that is coercive based on the law with no direct compensation and is used for state purposes as much as possible for prosperity people. The sources of tax revenue are divided into two, namely central taxes and regional taxes. Land and Building Tax (PBB) is one of the central taxes whose authority will be delegated to the regions. With the enactment of Law No. 28 of 2009 concerning Regional Taxes and Regional Levies , land and building taxes (PBB) for rural and urban sectors were transferred to local taxes . With the establishment of rural and urban UN into regional taxes , this type of tax revenue will be calculated as local original income (PAD) which adds to the source of local original income and increase the ability of regions to finance their own regional needs. Although the Land and Building Tax is considered a potential source of funds for state financing, in its realization tax collection is still difficult for the state. This is due to the low level of taxpayer compliance and public trust in tax management administration. One way to optimize land and building tax (PBB) revenue is by improving UN taxpayer compliance. Taxpayer compliance is one of the circumstances where taxpayers fulfill all tax obligations and exercise their tax rights, but in reality the state often finds it difficult to collect taxes, including Land and Building Tax due to lack of taxpayer awareness . Taxpayer awareness can affect the success of tax revenue . Taxpayer awareness of taxation is a sense that arises from within the taxpayer himself of his obligation to pay taxes.

The issue of taxpayer compliance is an important issue, for both developed and developing countries . Because if the taxpayer does not comply, it will cause a desire to take tax avoidance, circumvention, or negligence actions , which eventually can cause taxpayers to be charged Tax sanctions due to state tax revenue will decrease. The imposition of tax sanctions is applied as a result of non-fulfillment of tax obligations by taxpayers as stipulated in the Tax law. The imposition of tax sanctions on taxpayers can fulfill tax obligations by taxpayers so as to increase compliance with taxpayers themselves. Taxpayers will comply because they will think there will be severe sanctions due to illegal actions in their efforts to avoid or avoid taxes. So that tax sanctions can increase the compliance of taxpayers to pay Land and Building Tax (PBB). In other words , tax sanctions are a deterrent so that taxpayers do not violate tax rules. Based on preliminary data obtained from the Medan Tembung District Office, it is stated that land and building tax revenues from several villages in Medan Tembung District turn out that Bantan Village is an area that is less than optimal in the realization of land and building tax revenues , The data obtained are as follows:

Table 1. Land and Building Tax Revenue in Bantan Village, Medan Year 2019-2022

Year	WP (SPPT)	PBB targets	%	WP (SPPT)	Realization PBB	%	Not yet Realization
2019	5.485	2.351.840.535	100	3.731	1.659.889.682	71,45	28,55
2020	5.559	2.417.407.241	100	3.561	1.482.370.150	61,66	38,34
2021	5.666	2.464.656.413	100	3.801	1.574.149.757	64,44	35,56
2022	5.708	3.040.465.225	100	4.047	2.013.872.336	66,53	33,47

Source : Kantor Kecamatan Medan Tembung

Based on the data above, the Land and Building Tax (PBB) revenue in Bantan Village for the last four years has never reached the target. This can be seen from the amount of realization lower than the target, this is a problem because if the number of taxpayers increases it will have an impact on increasing the amount of UN revenue. The lack of active role of the people in the village in paying taxes can cause a decrease in tax revenue received by the state so that it will affect the amount of state revenue and may hinder national development. The problem of lack of realization of UN revenue from its target is indicated due to the factor of taxpayer compliance in paying less taxes, taxpayer compliance can be influenced by many factors. Bantan Village is a potential village in Land and Building Tax revenue . The number of taxpayers registered in Bantan Village in 2022 is 5,708 people. Judging from the realization of the UN for the 2022 fiscal year , it shows that the amount of UN reoriginalization is Rp. 2,013,872,336 from the total number of taxpayers of 4,047 people. Meanwhile, the UN target in the 2022 fiscal year is Rp. 3,040,465,225. So it can be seen that the realization of the UN is only 66.53% and there are 1,661 non-effective UN taxpayers because they do not fulfill their tax obligations

THEORETICAL REVIEW

Definition of Tax

Tax is one of the efforts to realize the independence of a nation or State in development financing, as it is known that the State in organizing government has the obligation to safeguard the interests of its people, both in the fields of welfare, security, defense, and intelligence of life (Hanum zulia, 2010)

Understanding Land and Building Tax

Land and Building Tax (PBB) is a State tax imposed on land or buildings based on Law No. 12 of 1985 concerning land and building tax as amended by Law No. 12 of 1994. Land and building tax (PBB) is a tax that is material in the sense that the amount of tax payable is determined by the state of the object , namely the earth or land and buildings. The condition of the subject (who pays) does not determine the amount of tax (Directorate General of Taxes, 2012).

Legal Basis of Land and Building Tax

Everything must have a legal basis, as well as land and building taxes, the collection of land and building taxes will not run smoothly without regulations and legal bases that are established and enforced. The legal basis of the Land and Building Tax (PBB) includes:

1. Law number 12 of 1985 concerning Land and Building Tax as amended by Law number 12 of 1994.
2. Government Regulation number 46 of 1985 concerning the Percentage of Taxable Selling Value in Land and Building Tax .
3. Decree of the Minister of Finance number 1002/KMK.04/1985 concerning procedures for registration of Land and Land Tax objects .
4. Decree of the Minister of Finance number 1003/KMK.04/1985 concerning the determination of the classification and amount of Selling Value of Tax Objects as the basis for the imposition of Land and Building Tax .

Taxation Knowledge

Tax knowledge is tax-related information that can be used by taxpayers as a basis for carrying out actions , making decisions, and for pursuing strategies certain in connection with the implementation of their rights and obligations in the field of taxation (Ritonga, 2021).

Taxpayer Awareness

Taxpayer awareness means that taxpayers are willing to automatically carry out their tax obligations such as registering , calculating, paying and reporting the amount of tax owed (Suandy, 2011).

Taxpayer Compliance

Based on the Regulation of the Minister of Finance Number 192 / PMK.03 / 2007 dated December 28, 2007, a compliant taxpayer is a taxpayer who meets certain criteria as a compliant taxpayer, first namely the requirement to be on time in submitting a notification letter , then does not have tax arrears for all types of taxes, financial statements audited by Public Accounting Firms or Government Financial Supervision Institutions , and has never been convicted of committing criminal acts in the field of taxation (Saragih, 2017).

Tax Sanctions

According to (Mardiasmo, 2016) said that tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be obeyed / obeyed / obeyed. Or it could be in other words, tax sanctions are a preventive tool so that taxpayers do not violate tax norms .

RESEARCH HYPOTHESIS

Research hypothesis is a temporary answer to research problems that are usually formulated in a form that can be tested empirically. The hypotheses proposed in this study are:

1. Tax Knowledge affects Taxpayer Compliance
2. Taxpayer Awareness positively affects Taxpayer Compliance
3. Tax sanctions affect the relationship of taxpayer awareness to taxpayer compliance
4. Tax sanctions affect the relationship of tax knowledge to taxpayer compliance

RESEARCH METHODS

The research approach used in this study is an associative approach , which is descriptive which aims to find relationships or influences between one variable and another. In the research conducted, researchers wanted to determine the effect of independent variables on dependent variables moderated by tax sanctions with Questionnaire data collection techniques.

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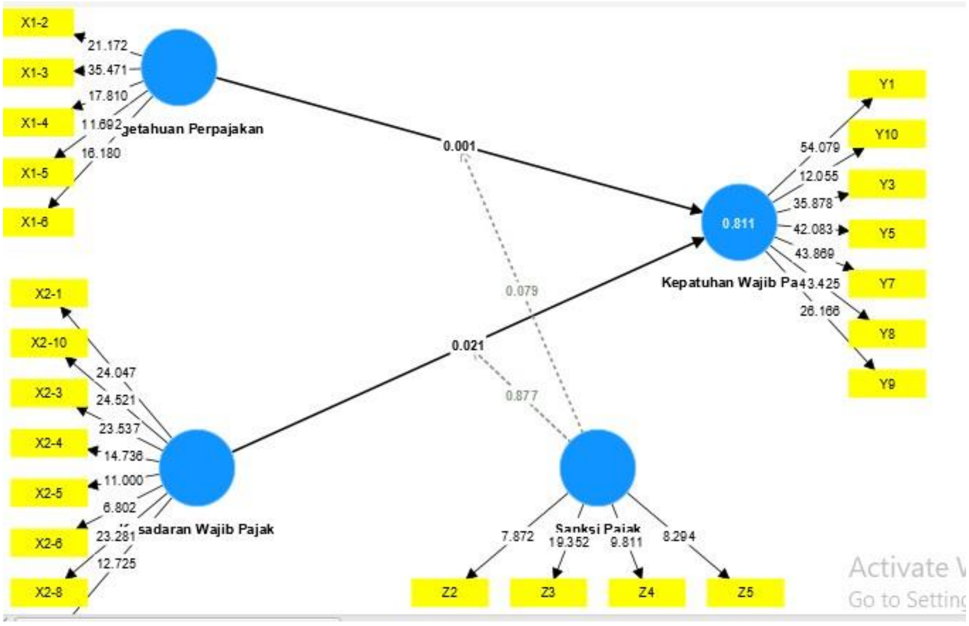
RESULT OF RESEARCH AND DISCUSSION

HYPOTHESIS TEST RESULTS



Based on the data that has been done, the results can be used to answer the hypothesis in this study. Hypothesis testing in this study was carried out by looking at t-statistics and p-values. The independent variable is stated to affect the dependent variable if the t-statistic>1.99 and p-value< 0.05 (Dahrani et al., 2022). The following are the results of data processing in this study using SmartPLS 4:

Table 2. T-Statistics and P-Values of Moderation Effects

	Original Sample (O)	Sample Mean (M)	Standart Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
X1 -> Y	0.324	0.321	0.097	3.320	0.001
X2 -> Y	0.173	0.166	0.075	2.302	0.021

Based on the table above, it is stated that hypothesis testing is as follows:

1. The Effect of Tax Knowledge on Taxpayer Compliance has a path coefficient value of 0.324. This influence has a t-statistic probability value of 3.320 > 1.99 and has a p-value of 0.001 > 0.05, meaning that Tax Knowledge has a significant impact on Taxpayer Compliance in Kelurahan Bantan in Medan City .
2. The Effect of Taxpayer Awareness on Taxpayer Compliance has a path coefficient value of 0.173. This influence has a t-statistic probability value of 2.302 > 1.99 and has a p-value of 0.021 > 0.05, meaning that Taxpayer Awareness has a significant effect on Taxpayer Compliance in Bantan Village in Medan City

Table 3. T-Statistics and P-Values of Moderation Effects

	Original Sample (O)	Sample Mean (M)	Standart Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
Moderasi -> X1	0.120	0.101	0.069	1.754	0.079
Moderasi -> X2	0.008	0.004	0.052	0.155	0.877

Based on the table above, it is stated that hypothesis testing is as follows:

1. Tax Sanctions moderating the relationship between the Effect of Tax Knowledge and Taxpayer Compliance has a path coefficient value of 0.120. The probability value of t-statistic 1.764 < 1.99 and has a p-value of 0.079 > 0.05, means that Tax Sanctions weaken the relationship between Tax Knowledge and Taxpayer Compliance in Bantan Village in Medan city .
2. Tax Sanctions moderating the relationship between Taxpayer Awareness and Taxpayer Compliance has a path coefficient value of 0.008. The probability value of t-statistic 0.155 < 1.99 and has a p-value of 0.877 > 0.05, means that Tax Sanctions weaken the relationship between Taxpayer Awareness and Taxpayer Compliance in Bantan Village in Medan City.

DISCUSSION

1. The Effect of Tax Knowledge on Taxpayer Compliance

From the results of the hypothesis testing analysis, it is known that Tax Knowledge does not affect Taxpayer Compliance which is assessed by a path coefficient of 0.324. The effect has a t-statistic probability value of 3.320 < 1.99 and has a p-value of 0.001 > 0.05. So H1 is accepted. This means that Tax Knowledge has a significant effect on Taxpayer Compliance in Bantan Village. According to the theory of planned behavior, tax sanctions and control believe, namely a person's belief in the existence of something that hinders or supports the person's behavior . Regarding the theory of compliance, tax sanctions will encourage someone to comply with applicable rules. Fischer et al. (1992) stated that tax sanctions are an important factor in determining taxpayer compliance .This research is in line with (Khoiri, 2020) stating that the results of this study show that tax knowledge has a positive impact on taxpayer compliance. However, it is not in line with the results of research conducted by (Nyimas Wardatul Afiqoh Nasiroh, 2021) stated that the results of the study show that taxation knowledge does not have a positive effect on the compliance of Individual Taxpayers. This is due to the low knowledge possessed by taxpayers, thus making taxpayers less motivated to carry out their tax obligations.

The Effect of Mandatory Awareness on Taxpayer Compliance

From the results of the hypothesis testing analysis, it is known that Taxpayer Awareness of Taxpayer Compliance has a path coefficient value of 0.173. The effect has a t-statistic probability value of 2.302 > 1.99 and has a p-value of 0.021 > 0.05, so H2 is accepted. This means that Taxpayer Awareness has a significant effect on Taxpayer Compliance in Bantan Village. Compulsory awareness arises from several factors, namely internal factors and external factors. The internal factor is from within the taxpayer itself, while the external factor is a program carried out by the government where the government also issues tax returns owed. The higher the level of taxpayer awareness regarding taxation, the level of tax compliance also increases, because that awareness arises from the taxpayer. This research is in line with research (Nurkhin, 2010) and Muliari & Setiawan (2010) showing taxpayer awareness, This has a significant and positive effect on taxpayer compliance. However, this research is not in line with research conducted by (Ariyanto, 2020) This shows that taxpayer awareness will not have a partial impact on taxpayer compliance.

Tax Sanctions moderate the relationship of Tax Knowledge with Taxpayer Compliance

From the results of the hypothesis testing analysis, it is known that Tax Sanctions weaken the relationship between Tax Knowledge and Taxpayer Compliance which is assessed at a path coefficient of 0.120. The probability value of t-statistic is 1.754 < 1.99 and has a p-value of 0.079 > 0.05, so that H3 is accepted, this means that Tax Sanctions weaken the relationship between Tax Knowledge and Taxpayer Compliance. The results of this study are in line with previous research conducted by (Suratminingsih, 2021) which said that Tax Sanctions weaken the relationship between tax knowledge and tax compliance. However, it is not in line with research from (Asrianti, 2018) which states the results of the study that tax sanctions affect taxpayer compliance, with the application of tax sanctions, taxpayers will indirectly comply if they think there are severe sanctions due to illegal actions in their efforts to smuggle taxes.

Tax Sanctions moderate the relationship of taxpayer awareness with taxpayer compliance

From the results of the hypothesis testing analysis, it is known that Tax Sanctions weaken the relationship between Taxpayer Awareness and Taxpayer Compliance which is assessed at a path coefficient of 0.008. The probability value of t-statistic 0.155 < 1.99 and has a p-value of 0.877 > 0.05, so that H4 is accepted, this means that Tax Sanctions weaken taxpayer awareness with taxpayer compliance. This research is in line with research conducted by (Suratminingsih, 2021) which states that this study also shows that tax sanctions as moderation are unable to moderate the influence of Taxpayer Awareness and Tax Knowledge on Taxpayer Compliance.

CONCLUSION

This study aims to obtain evidence of the influence of Tax Knowledge and Taxpayer Awareness on Taxpayer Compliance with tax sanctions as a moderating variable. The object of this research is the sub-district office of Bantan Village. The data analysis technique uses SMART PLS version 4, with the amount of data obtained from the distribution of questionnaires as many as 70 respondents. Based on the results of data analysis and discussion, the following conclusions can be obtained: Taxation knowledge has a significant effect on taxpayer compliance in Bantan village. This proves that taxpayers have a better understanding of taxation Then the level of taxpayer compliance will increase. This discovery supports the theory of planned behavior and the theory of compliance A person is given sufficient tax knowledge, and then the person is Conscious and obedient (Handayani, 2018). Taxpayer awareness has a significant effect on taxpayer compliance in Bantan sub-district. This proves that compulsory awareness arises from several factors, namely internal factors and external factors. The internal factor is from within the taxpayer itself, while the external factor is a program carried out by the government where the government also issues tax returns owed. The higher the level of taxpayer awareness regarding taxation, the level of tax compliance also increases, because that awareness arises from the taxpayer. Tax Sanctions Moderating the relationship between Tax Knowledge and Taxpayer Compliance in Bantan Village. This proves that Tax Sanctions weaken the relationship between tax knowledge and taxpayer compliance. Taxation Knowledge is the ability of a taxpayer to know tax regulations, both about tax rates based on laws to be paid, as well as tax benefits that will be useful for their lives. Tax Sanctions Moderating the relationship between Taxpayer Awareness and Taxpayer Compliance in the bantan family. This proves that Tax Sanctions weaken the relationship between taxpayer awareness and taxpayer compliance. With the imposition of tax sanctions, it will be able to increase awareness of taxpayers' rights and obligations and increase taxpayer compliance in their tax obligations.

SUGGESTION

This research also still has many limitations both in terms of results and in the process. With these limitations, it is hoped that improvements can be made for future research. Based on the conclusions obtained in this study, the suggestions that can be proposed and given by researchers are: It is recommended to collect data through direct interviews with taxpayers in the village, so that the existing questionnaires are clearly represented and there are no misunderstandings. It is recommended to add an independent variable to further clarify the dependent variable. It is recommended to increase the number of respondents and increase the scope of the existing area in the village so that the results of the study can be generalized

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