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The Role of Taxation Knowledge on Individual Taxpayer Compliance in Paying Rural and Urban Land and Building Tax

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ABSTRACT
This research aims to understand the Tax Knowledge of Individual Taxpayers for Rural and Urban Land and Building Tax in Dago Village, understand the Compliance of Individual Taxpayers for Rural and Urban Land and Building Tax in Dago Village, and understand the role of Tax Knowledge on Individual Taxpayer Compliance in Paying Rural and Urban Land and Building Tax in Dago Village, Coblong District, Bandung City. The research method used is Quantitative with descriptive and verificative approaches, with the sample consisting of 100 Individual Taxpayers for Rural and Urban Land and Building Tax in the Dago Village area, selected from a total population of 6,137 in 2023. The analysis tool used is Simple Linear Regression Analysis with the assistance of IBM SPSS 28 software. Based on the t-test results conducted by the researcher, the Tax Knowledge Variable plays a role in Individual Taxpayer Compliance, and the Simple Linear Regression Analysis results show that the higher the level of Tax Knowledge, the higher the level of Individual Taxpayer Compliance in Paying Rural and Urban Land and Building Tax in Dago Village

INTRODUCTION

Indonesia is a country that enforces the law in every action of its citizens, one of the enforcement of law in community activities is in tax payments, tax payments are charged to taxpayers both as a body and an individual, tax payments are one of the sources of income for the state, so that in its implementation it is necessary for citizen compliance to pay taxes as required by him. Taxes obtained by the state are used as development costs, routine state expenses and infrastructure in the regions (Nuha, 2019).

Regional Taxes and Levies in the Law of the Republic of Indonesia Number 28 of 2009 on Local Taxes and Retribution makes Land and Building Taxes, which were previously managed by the central government, handed over to local governments (Sukmawati et al, 2025). Prior to Law No. 28/2009, Land and Building Tax was a central tax but the revenue was returned to the regency/city so that the local government only received revenue sharing funds from the central government (marina, et al. 2024). With the issuance of Law Number 28 of 2009 concerning Regional Taxes and Levies, local governments now have additional sources of Regional Original Revenue derived from Regional Taxes (Putri, et al 2024).

The lack of tax socialisation will have an impact on the low level of taxation knowledge which plays a role in public knowledge about taxes so that it causes people to not understand the important role of taxes in the life of the nation and state which ultimately makes people reluctant to make appropriate contributions and causes a low level of taxpayer compliance (Putri, K. P., Devi, M. C., & Amijaya, D. T., 2020). A special strategy is needed from tax officials to make taxpayers understand more easily and get tax information faster, so that tax knowledge of their tax rights and obligations will increase (Riningsih, et al. 2023).

According to (Marialen, 2023) the results of his research concluded that tax knowledge has a positive effect on land and building taxpayer compliance, where with sufficient tax knowledge from taxpayers will further increase taxpayer compliance.

In this study as one of the areas in the city of Bandung, which is located in Coblong District, one of the villages, namely Dago Village, researchers found a phenomenon where the realisation of Land and Building Tax based on data from the Bandung City Regional Revenue Agency (BAPENDA Kota Bandung) in 2019 to 2023 has decreased the target that has been set.

Table 1. Target and Realisation of PBB in Dago Village 2019-2023

Year	Target	Realisation	Percentage
2019	Rp10.509.725.036	Rp9.593.798.495	91,2%
2020	Rp8.318.092.643	Rp7.209.486.789	86,7%
2021	Rp8.068.937.567	Rp6.923.743.221	85,8%
2022	Rp12.182.157.558	Rp7.712.719.453	63,3%
2023	Rp12.246.489.397	Rp7.666.731.885	62,6%

Source: BAPENDA Bandung City (PBB Target & Realisation) 2019-2023

Based on Table 1, the realisation of land and building tax in Dago Village for 5 years from 2019 to 2023 has decreased the target of land and building tax revenue. The phenomenon that is suspected of having a significant role in compliance with land and building tax payments in Dago Village, Coblong District, Bandung City in the 2019-2023 Period is the level of tax knowledge of WP OP. (Merry Intan Permata and Fatmawati Zahroh, 2022) in their research provides results that tax understanding and tax sanctions have a positive and significant effect on taxpayer compliance (Marina, et al. 2025).

According to (Wulandari, 2023) in his research emphasises that this taxpayer awareness is a condition where taxpayers have insight and understanding related to taxation and have the desire to fulfil all forms of tax obligations without any coercion from any party (Febrian, at al. 2022).

This research is important considering the urgency to increase Land and Building Tax revenue as one of the sources of Regional Original Revenue (PAD) of Bandung City. This can affect the decrease in PAD of Bandung City which will cause slow development in the Bandung City area.

Based on this background, this study aims to analyse the role of taxation knowledge on compliance of individual taxpayers in paying PBB-P2 in Dago Village, Coblong Sub-district, Bandung City 2019-2023 Period. The results of the study are expected to make a theoretical contribution in the development of local taxation literature, as well as being a material consideration for local governments in formulating policies and strategies to increase tax compliance through more effective tax education and socialisation.

METHOD

This research uses quantitative methods with descriptive and verification approaches. This research uses quantitative methods because it aims to examine the role between the variable 'Taxation Knowledge' (independent variable) on 'WP OP Compliance' (dependent variable) using data that can be measured numerically.

This Descriptive Analysis is used to describe the characteristics of the research variables, namely the level of Taxation Knowledge and the Compliance Level of WP OP in Dago Village, Bandung City. This Verification Analysis is used to test the hypothesis regarding the Role of Taxation Knowledge on the Compliance of WP OP in Paying Land and Building Tax..

Variable Operationalisation

In accordance with the title raised by the researcher, namely 'The Role of Taxation Knowledge on the Compliance of WP OP in Paying PBB-P2 in Dago Village, Coblong District, Bandung City (2019-2023

Period).' In accordance with this problem, the independent variable is Taxation Knowledge (X), while the dependent variable is WP OP Compliance (Y).

Data Source

In this study, data were obtained from two main sources, namely Primary Data and Secondary Data. The population in this study is all PBB-P2 Obligators in Dago Village in 2023. Given the large population and limited time and resources, this study uses a sample that represents the population.

The population in this study was taken in the last year's data or in 2023.

In 2023 the number of Tax Notification Letters Payable or known as SPPT PBB-P2 in Dago Village was 6,137, this figure will then be referred to as the population in this study.

In this study, several data collection techniques were used to obtain accurate information. These techniques were selected by considering the type of data required and the characteristics of the research respondents.

The questionnaire is the main thing used in this research to collect primary data. The questionnaire was designed in a structured manner with relevant questions to measure the level of taxation knowledge and compliance of individual taxpayers in paying PBB-P2 to 100 PBB-P2 taxpayers..

In this questionnaire, a Likert scale with a range of 1 to 5 was used to measure respondents' attitudes and opinions. This scale was chosen because it allows respondents to express their level of agreement with the statements given. The questionnaire will be distributed to a sample of Individual Taxpayers who have PBB-P2 dependents in Dago Village. The questionnaire will go through Validity and Reliability Tests to ensure that this research instrument can measure the research variables accurately and consistently.

Analysis Design and Hypothesis Testing

In this study, a series of statistical analysis methods were used to process the data that had been collected and test the hypotheses that had been formulated..

Research Instrument

The instrument used in this study is to use the type of questionnaire data. The questionnaire to measure the Tax Knowledge variable as variable (X) used a questionnaire with a measuring instrument using a Likert scale. Alternative answers are arranged based on five categories, namely:

Table 2. Likert Scale

Score	Answer
1	Strongly Disagree
2	Disagree
3	Neutral
4	Agreed
5	Strongly Agree

Source: (Sugiyono, 2016)

Data Analysis Method

Data analysis is an activity to determine the role of a variable on other variables, so that the data obtained can be useful, this research data must be analysed or processed first so that it can be used as a reference in decision making. The data analysis method used by this research is a statistical analysis method whose calculations are carried out using the Statistical Package for the Social Science (SPSS) application. The analysis of this study aims to determine the role between the Taxation Knowledge variable (X) and the Individual Taxpayer Compliance variable (Y).

Method of Succesive Interval (MSI)

In this study, the results of data transformation from ordinal to interval using MSI (Method of Successive Interval). Based on the results of the transformation of ordinal data into intervals, it can be seen that the data analysis input comes from the interval result data processed by the MSI method.
This applies to both the independent variable and the dependent variable. Each transformed data is selected according to the characteristics of its variables so that in the input of data analysis using SPSS 21.0 it can easily calculate or calculate computerised according to the tested variables both independent and dependent..

Data Quality Test

Validity Test

The validity test is used in order to measure whether a questionnaire is valid or not. The questionnaire is said to be valid or valid if the questions and questionnaires are able to reveal something that is measured by the questionnaire. The validity test of this questionnaire was carried out using the help of data processing tools, namely the Statistical Package for the Social Sciences (SPSS) application.).

Reliability Test

The reliability test is used to test the consistency of the questionnaire in measuring stability. To test the reliability or instrument in this study will use the Cronbach Alpha coefficient. According to (Sugiyono, 2016) the instrument keofesien shows the quality of the entire data collection process of a study. Cronbach's Alpha coefficient is addressed by:

$$Alpha\ (\alpha) = \frac{k.\bar{r}}{1 + (k-1).\bar{r}}$$

Source: (Sugiyono, 2016)

Descriptive Stastics Analysis

Descriptive analysis is used to provide an overview of the characteristics of respondents and research variables. Data will be presented in the form of frequency distribution tables, graphs, and central measures such as mean, median, and mode. This analysis will help in understanding the profile of respondents and the distribution of answers for each research variable.

Classical Assumption Test

The classic assumption test in this study is used to test the regression model error used in the research. The classic assumption test is a requirement that must be met so that the regression equation can be said to be a good regression equation, which means that the resulting regression equation will be valid if used to predict. The classic assumption test is usually often used in multiple equation regression.

Simple Linear Regression Analysis

To test the role of taxation knowledge on taxpayer compliance, simple linear regression analysis will be used.

Hypothesis Test

To test the research hypothesis, a t test (partial) will be conducted to assess the significant role of the independent variable on the dependent variable. Knowledge of taxation plays a role in the compliance of individual taxpayers. The test criteria used are if t count> t table or significant value <0.05.

RESULTS AND DISCUSSION

Validity Test

The statement instrument is valid if the r-count value is greater than the r-table and the significance value is less than 0.05. r-table for 100 respondents DF-2 = 100-2 = 98 is 0.1966.

Table 3. Validity of Taxation Knowledge

Item No.	R Count	Significance	R Table	Sig. Level	Description
X1.1	0.493	0,000	0.1966	0,050	Valid
X1.2	0.556	0,000	0.1966	0,050	Valid
X1.3	0.602	0,000	0.1966	0,050	Valid
X1.4	0.688	0,000	0.1966	0,050	Valid
X1.5	0.623	0,000	0.1966	0,050	Valid
X1.6	0.789	0,000	0.1966	0,050	Valid
X1.7	0.749	0,000	0.1966	0,050	Valid
X1.8	0.665	0,000	0.1966	0,050	Valid
X1.9	0.727	0,000	0.1966	0,050	Valid
X1.10	0.655	0,000	0.1966	0,050	Valid
X1.11	0.663	0,000	0.1966	0,050	Valid
X1.12	0.639	0,000	0.1966	0,050	Valid
X1.13	0.681	0,000	0.1966	0,050	Valid
X1.14	0,620	0,000	0.1966	0,050	Valid
X1.15	0.677	0,000	0.1966	0,050	Valid

Source: Statistics 2024

Table 4. Validity of WP OP Compliance

Item No.	R Count	Significance	R Table	Sig. Level	Description
Y1.1	0.798	0,000	0.1966	0,050	Valid
Y1.2	0.808	0,000	0.1966	0,050	Valid
Y1.3	0,800	0,000	0.1966	0,050	Valid
Y1.4	0.741	0,000	0.1966	0,050	Valid
Y1.5	0.665	0,000	0.1966	0,050	Valid
Y1.6	0.729	0,000	0.1966	0,050	Valid
Y1.7	0.704	0,000	0.1966	0,050	Valid
Y1.8	0.741	0,000	0.1966	0,050	Valid
Y1.9	0,740	0,000	0.1966	0,050	Valid
Y1.10	0,770	0,000	0.1966	0,050	Valid
Y1.11	0.616	0,000	0.1966	0,050	Valid
Y1.12	0,810	0,000	0.1966	0,050	Valid

Source: Statistics 2024

Based on the table 3 and 4, testing the validity of 15 questionnaire items for variable X, namely Taxation Knowledge, shows that 15 items are declared Valid. So that the questionnaire used to collect data on the Tax Knowledge variable is 15 items. Furthermore, testing the 12 items of the questionnaire for variable Y, namely WP OP Compliance, showed that 12 items were declared Valid. So that the questionnaire used to collect data on the WP OP Compliance variable is 12 items.

Reliability Test

Reliability is the level of precision, accuracy or accuracy of an instrument. Reliability testing in this study is internal reliability which tests by analysing the consistency of existing instrument items. Internal reliability testing will use the Cronbach Alpha technique, if the Cronbach Alpha coefficient is greater than 0.6. The following table will present the results of the reliability test for Taxation Knowledge (variable X) and WP OP Compliance (variable Y).

Table 5. Reliability Test Results

Variable	N	*Cronbach's Alpha*	Level	Description
Taxation Knowledge (X1)	15	0.905	0,600	Reliable
Taxpayer compliance (Y1)	12	0.927	0,600	Reliable

Sumber: Hasil Olah Statistika 2024

Descriptive Analysis

Recapitulation of Taxation Knowledge

After knowing the identity of the respondents and the descriptions that have been described, the descriptive analysis of respondents based on Taxation Knowledge and Compliance of WP OP in Paying PBB-P2 in Dago Village, Coblong District, Bandung City and regarding Frequency on Taxation Knowledge and Compliance of WP OP will be described next..

Table 6. Recapitulation of Taxation Knowledge

No.	Questionnaire Taxation Knowledge	Score	Description
1	I understand that the main function of PBB is as a source of local revenue.	406	Agree
2	I know that the proceeds of PBB revenue are used for local development. are used for regional development	403	Agree
3	I understand the role of PBB in increasing local revenue	394	Agree
4	I am aware of the laws PBB	344	Agree
5	I understand the objects that are subject to PBB	364	Agree
6	I understand the criteria of someone who is a PBB taxpayer	370	Agree
7	I know the percentage of the current PBB rate currently	336	Netral
8	I understand how to calculate the PBB that must be paid	313	Netral
9	I know the factors that influence the amount of PBB that must be paid	316	Netral
10	I know the agency that is responsible for collecting PBB	356	Agree
11	I understand the role of local government in PBB management	350	Agree
12	I know the parties involved in the process of determining the value of PBB tax	335	Netral
13	I understand the PBB payment procedure well	367	Agree
14	I am aware of the PBB payment points	385	Agree
15	I understand the deadline for PBB payment	383	Agree
	Total	5.422	
	Average	361,4	Agree

Source: Data Processing 2024

Based on the table 6, it can be seen that the Recapitulation of Respondents' Responses to the Tax Knowledge Variable obtained an average score of 361.4 and a total score of 5,422. with the highest number of scores being 5 x 15 x 100 = 7,500, and the lowest number of scores being 1 x 15 x 100 =

1,500, from these scores the scale range is (7,500 - 1,500) / 5 = 1,200. Based on the table above, it shows that the Total Score on the Taxation Knowledge variable is 5,422, which means that the Total Score falls into the Agree category on the Taxation Knowledge Continuum Line.

OP Taxpayer Compliance Recapitulation

Based on the results of respondents' responses, the researcher summarises in the recapitulation table 7.

Table 7. OP Taxpayer Compliance Recapitulation

No.	Questionnaire	Score	Description
	Compliance of taxpayers OP		
1	I always pay the PBB on time according to the specified limit	373	Agree
2	I pay the PBB in accordance with the amount stated on the PBB SPP	380	Agree
3	I regularly pay my land and building tax every year without ever missing it	379	Agree
4	I provide correct and complete information about my tax object	374	Agree
5	I am willing to provide additional data if requested by tax officials	347	Agree
6	I report any changes that occur to my tax object	348	Agree
7	I ensure that the calculation of PBB that I pay is correct	361	Agree
8	I understand my obligations as a PBB taxpayer	384	Agree
9	I comply with all regulations relating to the PBB	362	Agree
10	I always pay attention to the due date of PBB payments	382	Agree
11	I keep the PBB SPPT and proof of payment well	401	Agree
12	I understand the measures to prevent delays in paying PBB	380	Agree
	Total	4.471	
	Average	372,5	Agree

Source: Data Processing 2024

Based on the table 7, it can be seen that the Recapitulation of Respondents' Responses to the WP OP Compliance Variable obtained an average score of 372.5 and a total score of 4,471. with the highest number of scores being 5 x 12 x 100 = 6,000, and the lowest number of scores being 1 x 12 x 100 = 1,200, from these scores the scale range is (6,000 - 1,200) / 5 = 960.

Based on the table above, it shows that the Total Score on the WP OP Compliance variable is 4,471, which means that the Total Score falls into the Agree category on the WP OP Compliance Continuum Line.

From the above statement, it can be explained that Taxation Knowledge has a role in the Compliance of WP OP in paying Rural and Urban Land and Building Tax (PBB-P2) in Dago Village, Coblong District, Bandung City. This is in line with research (Kesaulya & Pesireron, 2019) which states 'There is a positive and significant effect of taxation knowledge on taxpayer compliance in paying taxes', as well as research conducted by (Nurkholik & Zahroh, 2020) which states that 'it can be concluded that taxpayer attitudes, taxpayer awareness, and tax knowledge affect taxpayer compliance in paying land and building tax'. The results of statistical analysis show that the Tax Knowledge variable contributes 64.8% to the level of compliance of WP OP, while the remaining 35.2% is influenced by other factors not examined in this study. Through the simple linear regression test, this study proves that there is a positive relationship between Taxation Knowledge and Compliance of WP OP in paying PBB-P2. This indicates that the higher the level of taxation knowledge of a taxpayer, the greater their tendency to be compliant in paying PBB-P2. This is also in line with research conducted (Kartikasari & Yadnyana, 2020) which states 'The higher the level of tax knowledge of taxpayers, the higher the level of compliance of taxpayers.

CONCLUSION

Taxation Knowledge of WP OP in Dago Village, Coblong District, Bandung City seen from the dimensions of PBB-P2 Functions, PBB-P2 Rules and Laws, PBB-P2 Payment Steps based on overall respondents' responses are in the good category, this means that Taxation Knowledge in Dago Village has good knowledge related to PBB-P2.

Compliance of taxpayers in paying PBB-P2 in Dago Village, Coblong Subdistrict, Bandung City seen from the dimensions of Complying with PBB-P2 Payments, Providing Tax Object Information and Not Making Negligence based on the responses of respondents as a whole is in the good category, this can be interpreted that taxpayer compliance in Dago Village has a good level of compliance related to PBB-P2 payments.

Knowledge of Taxation plays a role in the Compliance of WP OP in Paying PBB- P2 in Dago Village, Coblong District, Bandung City. This is indicated by the Keofiesin Determination Data Analysis which results in Taxation Knowledge playing a role in the Compliance of WP OP. From this explanation, it means that the higher the level of Taxation Knowledge, the higher the level of Compliance of WP OP in Paying PBB-P2 in Dago Village, Coblong District, Bandung City. This is also in line with research conducted (Kartikasari & Yadnyana, 2020) which states 'The higher the level of taxation knowledge of taxpayers, the higher the level of taxpayer compliance".

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