ANALYSIS OF TAXPAYER COMPLIANCE LEVEL IN RURAL AND URBAN LAND AND BUILDING TAX REVENUE (PBB-P2) IN KERTAJATI DISTRICT, MAJALENGKA REGENCY

Lia Amalia

Public Administration Faculty of Social and Political Sciences, Sunan Gunung Djati State Islamic University, Bandung

liaa4476@gmail.com)

Abstract

The level of compliance of taxpayers determines the level of achievement of the Realization of Land and Building Taxes in Rural and Urban Areas. The purpose of the research carried out is to determine the level of tax compliance in the receipt of Land and Building Taxes in Rural and Urban Areas in Kertajati District; what factors influence the level of tax compliance in Kertajati Subdistrict. The author uses descriptive research methods with a qualitative approach. Data collection techniques used were interviews with 4 speakers. The data analysis technique used is the first data reduction, data presentation, an d drawing conclusions. Based on the results of research conducted by the author, it can be concluded that the level of tax compliance in Kertajatis subdistrict is relatively obedient, it's just that the services performed by the tax apparatus are less than optimal and still cause some problems among the people (taxpayers).

Keywords: ***Taxpayer Compliance Level, Rural and Urban Land, Building Tax Revenue***

1. INTRODUCTION

The Taxes are one part of the source of state revenue, which has an important function as a process of development. As for its relationship with local government, taxes are used to fund development. Among the types of sources of funds in the form of taxes used to finance development is PBB-P2.

The decline in the level of UN-P2 revenue realization in Kertajati District was caused by the transfer of land ownership rights previously by the community, changing hands to the government which had carried out land evictions and then built an International Airport located in Keratajati District.

The community plays a role as taxpayers contributing to the government in the form of rural and urban land and building taxes (PBB-P2). Land and building taxes are potential sources of funds, but in realization tax collection is still difficult for the government to do. This proves that the public needs to be given an understanding in order to motivate in paying the tax in accordance with applicable regulations. In addition, it is necessary to provide direction and provide relief to the community to pay taxes is very necessary so that the realization of the withdrawal of the Rural and Urban Land and Building Tax (PBB-P2) can achieve the predetermined main target.

In the observations made by the researchers, the implementation of the four Indiators in Kertajati sub-district still looks ineffective, it can be seen in the aspect of time determination that there are still many SPPT that are not reported on time. Then in the aspect of income, taxpayers still do not have an even income which results in taxpayers who do not pay UN taxes. In the aspect of imposing sanctions, Head of BKAD Majalengka Regency Lalan Soeherlan plans to eliminate fines for those who want to pay their obligations at the present time, namely in September and October. However, if you pay it later than October, you must be subject to a 6% fine in accordance with applicable regulations. (quoted from media coil 16-09-2019). In the aspect of payment and bookkeeping obligations, it seems that it has begun to be effective, because tax collection officers have traveled around the village to collect taxpayers who are delinquent in taxes, but in fact taxpayers are currently not complying with the appeal, by giving reasons for declining crop yields and causing a decrease in income.

Below is a table of reports on the realization of Rural and Urban Land and Building Tax of Kertajati District in 2019.

Table 1. Realization of Land and Building Tax for Rural and Urban Kertajati District in 2019

VILLAGE	BASE		REALIZATION NOW		%
	SPPT	SUM	SPPT	SUM	
MEKARJAYA	5.281	1.069.090.185	2.920	519.620.761	48.60
PALASAH	4.060	1.029.295.274	1.922	494.609.138	48.05
PAKUBEUREUM	2.689	469.611.040	731	156.829.320	33.40
SUKAWANA	2.751	301.574.338	1.277	139.968.846	46.41
KERTAWINANGUN	3.439	541.162.602	1.573	284.971.393	52.66
BABAKAN	4.864	1.104.555.665	1.930	500.446.845	45.31
KERTAJATI	4.224	616.676.284	891	136.703.949	22.17
PAPERARI	1.912	670.863.972	926	306.861.513	45.74
MEKARMULYA	1.724	268.834.739	713	106.141.219	39.48
SUKAMULYA	3.594	780.267.226	1.920	423.935.829	54.33
BANTARJATI LOR	2.355	311.293.969	660	84.702.221	27.21
SANDTHINIS	7.145	500.092.122	3.736	257.709.402	51.53
SUKAKERTA	1.421	260.545.682	504	89.226.927	34.25
SAHBANDAR	830	121.150.618	526	75.026.639	61.93
SUM	**46.289**	**8.045.013.716**	**20.229**	**3.576.754.002**	**44.46**

Source: BKAD Majalengka Regency (processed by researchers) 2019

Judging from the description above, it is known that the achievement of Rural and Urban Land and Building Tax revenue in Kertajati District has achieved low realization in each village. Especially in Kertajati Village, it only reached 22.17% of the targeted tax principal of 616,676,284, and the realized only reached 136,703,949, there were 479,972,335 remaining.

Below is a report on the realization of annual revenue from Rural and Urban Land and Building Tax (PBB-P2) in Kertajati District, Majalengka Regency, namely:

Table 2. Annual Realization of Land and Building Tax for Rural and Urban Kertajati District in 2015-2019

AR	BASE		REALIZATION NOW			REMNANT		
	SPPT	SUM	SPPT	SUM	%	SPPT	SUM	%
15	48.593	1.910.713.213	38.027	1.443.892.533	75.57	10.566	466.820.680	24.43
16	46.425	3.461.154.260	40.028	2.884.471.879	83.34	6.397	576.682.381	16.66
17	45.021	8.702.217.165	18.861	4.337.949.223	49.85	26.160	4.364.267.942	50.15
18	46.013	10.572.826.370	20.313	4.609.901.691	43.60	25.700	5.962.924.684	56.40
19	46.289	8.045.013.716	20.229	3.576.754.002	44.46	26.060	4.468.259.714	55.54

Source: BKAD Majalengka Regency (processed by researchers) 2019

It can be seen in the description of the annual table of realization above, it can be seen that the receipt of UN-P2 realization in Kertajati District has decreased significantly in the last three years. The lowest realization occurred in 2018, this was due to the number of provisions that were very high compared to previous years amounting to Rp10,572,826,370, which resulted in the achievement of low realization of only Rp4,609,901,691, this was due to ineffective payments made by taxpayers.

Siti Resmi (2017) stated that tax is "the transfer of wealth from the people to the government treasury to finance routine expenses and the rest is used for community savings which is the main source of public financing and investment.

Judging from the problems that have been described, researchers have four reasons for being interested in examining the problem of meeting the level of taxpayer compliance in UN-P2 revenues, which are as follows:

1. The level of taxpayer compliance affects Land and Building Tax revenue in Kertajati District.
2. Land and Development Tax is a tax that is being discussed a lot in Kertajati District, because of the problem of payment arrears.
3. The development of BIJB affects the non-compliance of taxpayers in paying PBB-P2 in Kertajati District.
4. PBB-P2 is the largest source of revenue for Kertajati District

Based on the description of the problem above, tax is a mandatory contribution for all taxpayers in Indonesia. Therefore, the level of taxpayer compliance greatly determines the high and low achievement of the realization of Rural and Urban Land and Building Tax revenues. Therefore, researchers are interested in taking the title of the study, namely "Analysis of the Level of Taxpayer

Compliance in Rural and Urban Land and Building Tax Revenue (PBB-P2) in Kertajati District, Majalengka Regency.

2. IMPLEMENTATION METHOD

The research method used is qualitative research method. Researchers use qualitative methods because they prioritize descriptive explanations and focus more on one variable. The data collection technique used was to interview 6 resource persons. In this study, researchers will use three data analysis activities, namely: Data reduction, data presentation, and conclusion.

3. RESULTS AND DISCUSSION

3.1 Analysis of Taxpayer Compliance Level in PBB-P2 Revenue in Kertajati District, Majalengka Regency

Basically, obedience is a form of obedient behavior, submission, compliance with applicable rules. PBB-P2 revenue is one of the main regional revenues that is routinely paid annually by people who own land and buildings and have received SPPT from tax collectors. Therefore, the payment of Land and Building Tax needs to be sought so that the revenue can reach the target optimally.

The achievement of Land and Building Tax revenue in Kertajati District in the last three years has decreased significantly, which is down by around ±40% due to NJOP which increased 3 times from the previous year. According to the District Government and Taxpayers in Kertajati District, this increase was caused by the construction of the West Java International Airport in Kertajati District. One of the efforts to increase the level of taxpayer compliance is by providing excellent tax services to taxpayers. The provision of excellent service to taxpayers can increase taxpayer satisfaction with the government as a tax fiscus and can increase the level of taxpayer compliance, because the level of public trust in the government increases.

The level of Taxpayer Compliance in Rural and Urban Land and Building Tax Revenue in Kertajati District, Majalengka Regency is currently quite compliant in paying their taxes. This can be proven from the comparison of taxpayer tax returns increasing, but the incoming tax returns are still low. And after researchers collected data through the interview method, there were still taxpayers who were delinquent in their taxes due to the mistakes of tax collectors who did not provide their tax returns.

Taxpayer compliance is an indicator of the success of tax management in a region, if the people in an area are compliant, it does not rule out the possibility that the achievement of tax management will be good. The Taxpayer Compliance according to Safri Nurmatu in Siti Kurnia Rahayu (2010: 138) can be interpreted as a condition in which the Taxpayer has fulfilled all his tax obligations and has exercised his tax rights.

To find out how taxpayer compliance in Kertajati District, researchers use four indicators of taxpayer compliance proposed by Simanjuntak and Mukhlis in a book entitled Economic Dimensions of Taxation in Economic Development, namely: Punctuality Aspect, Aspect *income* or Taxpayer's income, Aspects *Law Enforment* (imposition of sanctions), Payment aspects and aspects of bookkeeping obligations.

The first indicator is the aspect of time determination, this aspect is an indicator of the benchmark for taxpayers and paying their taxes, the existence of time determination rules is needed for the government to limit when the deadline for taxpayers to deposit their tax returns to collectors, or to banks, indomaret, alfamart etc.

The aspect of time provisions in Kertajati District has not been going well. The regulations that the Majalengka Regency government has set have not been accepted by the community, the timing that the Majalengka Regency Government has set is not in accordance with the arrival of the harvest season in the community. Many people complain about this time problem. However, the government responded casually not thinking about whether people have money or not, the most important thing is that the rules have been implemented, regarding the existence of arrears is a problem for taxpayers. Then for the next complaint is about the SPPT that was not given by the collector which should have been given to taxpayers in June-July until August 2019 the SPPT was not given, and in the end it was the taxpayer who bore the fine for the arrears of tax payments. The lack of socialization provided by the government to taxpayers regarding independent UN deposits to perception banks or to supermarkets such as Alfamart and Indomart has not been well socialized. There are still many taxpayers who only know one way to pay taxes, which is only through the collector from the village.

The second indicator is the Income Aspect, this aspect affects taxpayers in paying taxes, If the taxpayer's income is small, it does not include the possibility that the taxpayer cannot pay his taxes. The core conclusion in this second aspect is that the Taxpayer Income Aspect in Kertajati District has not run well, there are still many obstacles that must be resolved by the Government and more cooperation with the community.

The third indicator is the *Law Enforment* Aspect, the imposition of sanctions on delinquent taxpayers is the government's obligation to discipline the community, giving warnings, that paying taxes is very mandatory for all Indonesian citizens**.** Tax sanctions are of two types, namely administrative sanctions and criminal sanctions. The determination of sanctions that the Kertajati District Government sets for violators is only administrative sanctions, because the determination of administrative sanctions is enough to burden the community. If coupled with other sanctions, it does not rule out the possibility that the community will protest against the decision. The sanction is, for example, the taxpayer pays to the Perception Bank, then at the time of paying it the bank will automatically give a penalty to the taxpayer in the form of additional interest of 2% of the principal that must be paid. The imposition of this sanction is also given in order to provide a deterrent effect to tax violators and can create compliance with each taxpayer. For the aspect of imposition of sanctions imposed in Kertajati District, it has been going well, it's just that there are some additions that must be improved by the government, namely regarding the socialization of the imposition of sanctions.

Aspects of payment and bookkeeping obligations, this aspect is the last indicator in measuring taxpayer compliance, in this aspect the majority of people make their tax payments through tax collectors in the village. This situation is not completely perfect, there are several obstacles found in the observations that researchers make. The aspect of bookkeeping obligations is related to tax administration. The payment aspect and bookkeeping obligations in Kertajati District have been going well, only to improve the management of existing data in the Village Government.

3.2 What Factors Affect the Level of Taxpayer Compliance in Kertajati District, Majalengka Regency

After knowing the level of taxpayer compliance, then we know what factors affect the level of compliance of this taxpayer, it is known that the level of tax revenue achievement in Kertajati sub-district has decreased relatively in the last three years. This happens due to several factors that affect it, can be in the economic, social, and political fields.

In the factors that affect the level of compliance of taxpayers, there are two theories, namely Attribution Theory and *Planed Behavior Theory*. Attribution theory was first introduced by Fritz Heider (1958) then developed again by Harold Kelley (1972). Attribution is one of the processes of impression formation by examining social behavior based on situational and personal factors. This

theory originates from the state of the surrounding environment (external) and originates from within the self under the control of consciousness (internal). The second theory is the Planed *Behavior Theory,* this theory was introduced by Ajzen (1991). This theory explains the factors that influence taxpayer compliance behavior from a psychological perspective. This theory also states that dat intention influences individual behavior to be obedient or non-compliant with tax rules. It can be seen that the factor that influenced the non-achievement of the UN revenue target in Kertajati District in 2019 which only reached 55.54% was caused by the holding of the Pilkades in Kertajati District. The implementation of this Pilkades made village officials forget their obligations to collect and provide SPPT to tax wajih which resulted in arrears in several villages. This was acknowledged by Mr. Uuy Abdul Syukur when researchers met at the District Office on March 12, 2020. In addition to the external factors described above, there are also internal factors derived from the trust of the people of Sukamulya Village to the village officials is very good, as evidenced by the statement mentioned by Mr. Iyan Winarya when interviewed by researchers. He said that the people of Sukamulya Village are very good in terms of PBB-P2 payments, it can be seen that the Sukamulya Village Land and Building Tax revenue is the highest compared to other villages in Kertajati District.

4. CONCLUSION

Based on the description of the results of research and discussion, the following conclusions can be drawn:

a. The level of compliance of taxpayers in Kertajati District, Majalengka Regency is relatively compliant, it's just that the time set by the government is not right with the taxpayer's harvest period.

b. Factors affecting the level of compliance of taxpayers in Kertajati District Majalengka Regency are:
   1. Taxpayer awareness of the obligation to make tax payments, because taxes are mandatory contributions made by the community to the government.
   2. The time set by the government is in accordance with the arrival of the harvest season that occurs in the community.
   3. NJOP that is reasonable, and does not burden taxpayers.
   4. Awareness of collectors to provide tax returns to taxpayers in a timely manner.
   5. Strict imposition of sanctions for delinquent taxpayers.

c. To measure the level of compliance of taxpayers, it can be seen from the following four dimensions, namely:
   1. The Stipulation Aspect in which there are indicators regarding the Government's Efforts so that taxpayers can pay taxes on time, When is the Deadline Set by the Government in Paying Taxes, Taxpayers' Responses to Government Regulations that Require Taxpayers to Pay Taxes on Time, have not run optimally. There are several inhibiting factors that come from taxpayers and tax officials.
   2. Aspects of Income or Taxpayer Income in which there are indicators of What are the Obstacles that Cause Taxpayer Income Not Enough to Pay PBB-P2, In Paying PBB-P2, Does WP Income Affect the Nominal Amount of Tax to Be Paid, has not run well there are still many obstacles that must be resolved by the Government and cooperation with the community.

3. Aspects *of Law Enforment* in which there are indicators of what sanctions the government gives if WP does not pay taxes on time, the imposition of sanctions on vacant land that does not have an owner's certificate, when the time when the imposition of sanctions is given, For aspects of the imposition of sanctions imposed in Kertajati District has been running well, it's just that there are some additions that must be improved by the government, namely Socialization of the imposition of sanctions was enforced.

4. Payment Aspects and Bookkeeping Obligation Aspects in Kertajati District This has been going well, only data management improvements are left in the Village Government.

REFERENCES

Ahmad, J. (2015). *Metode Penelitian Administrasi Publik Teori dan Aplikasi.* Yogyakarta: Gava Media.

Anggara, S. (2016). *Administrasi Keuangan Negara.* Bandung: Pustaka Setia.

Bungin, B. (2007). *Penelitian Kualitatif: Komunikasi, Ekonomi, Kebijakan Publik, dan Ilmu Sosial Lainnya.* Jakarta: Kencana.

Bungin, B. (2013). *Metode Penelitian Sosial dan ekonomi: Format-format kuantitatif dan kualitatif untuk studi sosiologi, kebijakan, publik komunikasi, manajemen, dan pemasaran.* Jakarta: Kecana.

Darmawan, D. (2013). *Metode Penelitian Kuantitatif.* Bandung: Remaja Rosdakarya.

E. Koswara, D. S. (2009). *Metode dan Masalah Penelitian Sosial.* Bandung: Refika Aditama.

Ikbar, Y. (2012). *Metode Penelitian Sosial Kualitatif.* Bandung: Refika Aditama.

Imam Suprayogo, T. (2003). *Metodologi Penelitian Sosial.* Bandung: Remaja Rosdakarya.

Josep. (2018). *Pemerintahan Mengalihkan Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2) Sebagai Pajak Daerah.* Jakarta: Indocamp.

Karmila. (2018). *Mengenal Perpajakan.* Klaten: Cempaka Putih.

Listiawati, M. (2016). Tingkat kepatuhan wajib pajak hubungannya dengan penerimaan pajak penghasilan di kantor pelayanan pajak pertama Sukabumi. i.

Mahmudi. (2011). *Akuntansi Sektor Publik.* Yogyakarta: UII Pers.

Mardiasmo. (2013). *Perpajakan Edisi Revisi.* Yogyakarta: Andi Offset.

Novianti, E. (2016). Peranan Self Assesment System terhadap Tingkat Kepatruhan Wajib Pajak Orang Pribadi di Kantor Pelayanan Pajak Pertama Soreang. i.

Pandiangan, L. (2014). *Administrasi Perpajakan Pedoman Praktis Bagi Wajib Pajak di Indonesia.* Jakarta: Erlangga.

Pasolong, H. (2013). *Metode Penelitian Administrasi.* Bandung: Alfabeta.

Pasolong, H. (2017). *Teori Administrassi Publik.* Bandung: Alfabeta.

Putrianingrum, U. (2017). Analisis Tingkat Kepatuha Wajib Pajak dalam Penerimaan Pajak Kota Bandung Studi Kasus di Dinas Pelayanan Pajak Perhotelan Kota Bandung. i.

Resmi, S. (2017). *Perpajakan Teori dan Kasus.* Jakarta: Salemba Empat.

Saidi, M. D. (2011). *Hukum Keuangan NEGARA edisi revisi.* Jakarta: Rajawali Pers.

Sari, D. (2016). *Konsep Dasar Perpajakan.* Bandung: Refika Aditama.

Silalahi, U. (2012). *Metode Penelitian Sosial.* Bandung: Refika Aditama.

Soeradi. (2014). *Pengelolaan Keuangan Negara.* Yogyakarta: Graha Ilmu.

Sugiyono. (2016). *Metode Penelitian Administrasi dilengkapi dengan metode R&D.* Bandung: Alfabeta.

Suharsaputra, U. (2012). *Metode Penelitian Kuantitatif, Kualitatif, dan Tindakan.* Bandung: Refika Aditama.

Suyatna, U. (2011). *Keuangan Negara.* Bandung: UNPAS Pers.

Timbul Hamongan Simanjuntak, d. I. (2012). *Dimensi Ekonomi Perpajakan dalam Pembangunan Ekonomi.* Jakarta: Raih Asa Sukses.

Trisni Suryarini, T. T. (2012). *Pajak di Indonesia.* Yogyakarta: Graha Ilmu.

Widodo, W. (2010). *Moralitas, Budaya, dan Kepatuhan Wajib Pajak.* Bandung: Alfabeta.

Yusuf, M. (2014). *Metode Penelitian: Kuantitatif, Kualitatif, dan Penelitian Gabungan edisi pertama.* Jakarta: Kencana.