

Analysis of the Effectiveness of Tax Socialization Activities to Increase Compliance with Paying Land and Building Taxes (Case Study of Communities in Medan Labuhan District)

Siti Aisyah^{1*}, Ratih Anggraini Siregar², Taufiq Risal³, Ina Liswanty⁴, Tika Nirmala Sari⁵, Adiharianto⁶

¹²³⁴⁵Universitas Potensi Utama, ⁶Institut Bisnis Informasi Teknologi Dan Bisnis

Corresponding Author: Siti Aisyah aisyah10041993@gmail.com

ARTICLE INFO

Keywords: : Effectiveness, Tax Socialization, Compliance

Received : 04, September

Revised : 17, September

Accepted: 20. October

©2023 Aisyah, Siregar, Risal, Liswanty, Sari, Adiharianto: This is an open-access article distributed under the terms of the [Creative Commons Atribusi 4.0 Internasional](https://creativecommons.org/licenses/by/4.0/).



ABSTRACT

This research aims to determine and analyze the effectiveness of the role of tax socialization in increasing community compliance as taxpayers to pay land and building tax in the Medan Labuhan area which consists of six regions, namely Kampung Besar, Martubung, Sei Mati, PekanLabuhan, Tangkahan and Nelayan Indah. The type of research used in the research is a qualitative method with a descriptive approach. Data was obtained through observation, interviews, documentation and then analyzed. In this research, the researcher looks at and describes the condition of the company and then analyzes it so that the results and findings are useful as material for decision making and problem solving in the future. The results of this research indicate that the implementation of land and building tax collection in Medan Labuhan District is in accordance with existing regulations and has a very important role. All planned activities carried out by the Medan Labuhan District Government can be said to be quite good, although there are still things that need to be improved in terms of PBB collection payments. The obstacles and efforts faced by Medan Labuhan District in implementing land and building tax collection are lack of knowledge regarding PBB collection, different economic levels and awareness of taxpayers in making PBB payments.

INTRODUCTION

To carry out development, very large amounts of funds are needed both from within the country and from abroad. The funds needed to invest should come from within the country, in order to reduce the amount of state debt. Sources of State income can come from income from State companies, income from goods owned by the government or goods controlled by the government, as well as receipts from various types of taxes. One of the largest sources of state income is taxes. Taxes are used by the government to finance national development. This is done for the welfare of society. The role of taxes in national development is very dominant. The role of taxes can be felt directly or indirectly in everyday life. The benefits felt are educational facilities, transportation facilities, health facilities, public facilities and infrastructure. The important role of taxes in development requires an increase in tax revenues. Taxes are people's contributions to the State treasury based on law (which can be enforced) without receiving reciprocal services (contra-performance) which are used for the interests of the government and the general public. Taxes as a source of state income are used as a source of funds for the government to finance its expenses, and as a tool to regulate or implement government policies in the social and economic fields. One of the taxes that is very influential as a source of regional income is Land and Building Tax. Land and Building Tax is a contribution imposed on people or entities who actually have rights, own, control and obtain benefits from land and buildings (Rahman, 2016).

Land and Building Tax 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, rural and urban sector PBB is transferred to regional taxes. Regional Governments are permitted to collect regional taxes in an area and adjust it to regional potential and policies stipulated through Regional Regulations (PERDA) formed by the Provincial or Regency/City DPRD which are jointly approved with the Regional Head. By optimizing the land and building tax revenue sector, it is hoped that local governments will be able to do a lot for the benefit of the community and make development a success. Collecting land and building tax appropriately in terms of nominal targets and timeliness is still a problem faced in various regions of Indonesia. PBB revenue is managed at the Medan City Regional Tax and Retribution Management Agency (BPPRD).

BPPRD is a government agency that has the task of managing regional income sources, especially those originating from the regional taxes and levies sector. PBB-P2 revenues in Medan have never reached the specified realization figures. However, the realization of PBB-P2 revenue in Medan City in recent years has not reached the targeted amount. Information on numbers at the Regional Tax and Retribution Management Agency (BPPRD) Jl. AH. Nasution No. 32 Medan City illustrates that the realization of Medan City's PBB-P2 revenue for the 2021 period is still far from the specified target so this condition is a problem that needs special attention. The still ineffective supervisory ability of the Medan City Regional Tax and Levy Management Agency in realizing Land and Building Tax is one of the contributing factors. Another cause is the

lack of socialization from the government about how important it is to pay land and building tax so that the majority of people do not understand the ins and outs of what land and building tax is and its benefits for joint development in accordance with the regulations related to PBB-P2. So it is not surprising that many people overreact when they encounter problems such as overpayment, too expensive taxes, and even the imposition of fines. People know that they have to pay by the deadline of August 31, residents sometimes take the amount of the bill for granted while the bill does not correspond to the size of the land and location of the land they own. The failure to achieve the PBB-P2 target in the city of Medan has received serious attention from every party. The Mayor of Medan asked all sub-district heads, village heads and environmental heads (kepling) to improve their performance in collecting Rural and Urban Land and Building Tax (PBB-P2). Apart from problems at the agency, in this case the UPT and officers, both coordinators and also casual daily employees. Apart from that, the socialization process and community participation are still not optimal and there is also confusion in the community regarding the increase in taxes which suddenly becomes expensive. The condition that occurs in Medan Labuhan District is because it is difficult to find land below Rp. 1,000,000 per meter while the NJOP is still Rp. 500,000 so it needs to be adjusted and not immediately increased according to market prices but gradually. If there is development of public facilities and infrastructure in an area, the land value will increase and the NJOP will adjust.

Medan Labuhan District has never achieved its PBB-P2 revenue target since 2018-2020. This condition may be the same as the realization and acceptance of PBB-P2 in Medan City, but Medan Labuhan District has a much lower percentage. Another condition that occurs in Medan Labuhan District is that the percentage of PBB-P2 revenue realization decreases every year. This is different from the realization of PBB-P2 revenue for Medan City which continues to increase positively every year even though it has not reached the target. Based on the description above, the researcher is interested in conducting research with the title Analysis of Land and Building Tax Collection at the Office of the Regional Tax and Levy Management Agency (BPPRD) in the Medan Labuhan District Area. The aim of this research is to determine and analyze the effectiveness of tax socialization activities to increase compliance with paying land and building taxes (case study of the community in Medan Labuhan sub-district).

LITERATURE REVIEW

Property Tax

According to Law number 12 of 1985 concerning Land and Building Tax as amended by Law Number 12 of 1994, Land and Building Tax is Land and Building Tax (PBB) which is a State Tax imposed on land and/or buildings that are material in nature. in the sense that the amount of tax payable is determined by the condition of the object. Land and Building Tax according to Tjahyono (2016) is Land and Building Tax which is a tax levied on land and buildings because of benefits or a better socio-economic position for people or entities

who have a right to it or obtain benefits from it. PBB subjects are people or bodies that actually have rights to the land, obtain benefits from the land, own, control, benefit from buildings (Tjahyono, 2016).

According to Mardiasmo (2012:91) The meaning of Land and Building Tax (PBB) is that Land and Building Tax (PBB) consists of taxes on land and buildings. The earth is the surface of the earth and the body of the earth beneath it, including land and waters, as well as seas in the territory of the Republic of Indonesia. Buildings are technical constructions that are planted or permanently attached to land and/or waters for residences, business premises and places that are cultivated. Land and Building Tax, abbreviated as PBB, is a forced tax on fixed assets which is enforced through Law Number 12 of 1994 (Meliala and Oetomo, 2012: 65). The tax subject is a person or entity that actually has rights to land, and/or obtains benefits from the land, and/or owns, controls, and/or obtains benefits from buildings. (Suparmoko, 2013:195).

From the definition above, it can be concluded that land and building tax is a tax on land and buildings described in article 1 of the PBB Law, where land is the surface of the earth (land and waters) and the body of the earth in the interior and sea of Indonesia. For example: paddy fields, fields, gardens, land. Meanwhile, the definition of a building is a technical construction that is planted or permanently attached to land and/or waters. For example: residential houses, business buildings, multi-storey buildings, shopping centers.

According to Meliala and Oetomo (2012:66-67) the objects of Land and Building Tax are as follows:

1. The object of land and building tax is land and buildings.
2. The earth is the surface and the body of the earth beneath it. The earth's surface includes land and inland waters as well as the territory of Indonesia. The classification of earth/soil takes into account the following factors: Location, Designation, Utilization and Environmental Conditions, etc.
3. Buildings are technical constructions that are permanently planted or placed on land and/or waters for residences, business premises and places that are cultivated. Included in the definition of buildings are environmental roads in one unit with building complexes, toll roads, swimming pools, luxury fences, sports venues, shipyards, docks, luxury parks, oil, water and gas shelters/refineries, oil pipes.

The basis for imposition of land and building tax is the taxable sales value (NJKP) with a PBB rate of 0.5%. The amount of the taxable selling value (NJKP) is obtained from the selling value of the tax object (NJOP) determined by each region which is decided by a decision of the minister of finance minus the selling value of the non-taxable object (NJOPTKP). The NJKP percentage is as follows:

1. The object of estate tax is 40%
2. The object of forestry tax is 40%
3. The mining tax object is 40%
4. Other tax objects (rural and urban): if the NJOP is \geq IDR 1,000,000,000.00, it is 40%, if the NJOP is $<$ IDR 1,000,000,000.00, it is 20%, the amount of

property tax imposed on the taxpayer is calculated by: PBB rate x NJKP percentage x (NJOP- NJOPTKP).

Tax Socialization

According to Rohmawati, Prasetyono, Rimawati (2013), tax socialization is an effort made by the Director General of Taxes to provide knowledge to the public and especially taxpayers so that they know everything about taxation, both regulations and tax procedures through appropriate methods. Socialization can not only increase knowledge about taxes which can later have an impact on increasing awareness of taxpayers themselves. However, tax socialization is expected to increase taxpayer compliance so that the amount of tax revenue can increase according to the target.

According to Saragih (2013), tax socialization is an effort by the Director General of Taxes to provide understanding, information and guidance to the public in general and taxpayers in particular regarding everything related to taxation and tax legislation. Based on the expert's understanding above, it can be concluded that tax socialization is an effort and effort carried out by the revenue service and financial managers to provide knowledge, guidance, understanding and insight to the public regarding the obligation to pay land and building tax and how important it is to pay land and building tax regularly.

According to Susanto (2012), various forms of socialization can be grouped based on delivery method, segmentation and media:

1. Based on Method: Delivery can be through formal or informal events. Formal events usually use an event format that is structured in an official way. Informal events usually use a more relaxed and informal event format.
2. Based on segmentation: You can divide it into certain age groups, student groups, certain business groups, certain professional groups, certain groups/organizations.
3. Based on the media used: Socialization can be done through electronic media and print media. For example, this can be done with talk shows on radio or television, creating opinions, reviews and question and answer columns in newspapers, tabloids or magazines. Tax advertising also has a positive impact on increasing taxpayer compliance. Other forms of propaganda such as: banners, banners, billboards, and so on.

Taxpayer Compliance

According to the Big Indonesian Dictionary, obedience means that there is a feeling and action to obey, submit to and carry out existing teachings or regulations. Compliance is the motivation of a person or organization to do or not do something in accordance with established regulations (Big Indonesian Dictionary, 2021). Tax payments are closely related to awareness/compliance with paying taxes. The lower the level of awareness/compliance of taxpayers in paying taxes, the greater the amount of tax owed that is not repaid/paid, which will ultimately give rise to tax receivables. The level of awareness/compliance of taxpayers can be influenced by various factors, including a lack of tax

knowledge including sanctions in the tax sector, a lack of information regarding the role and function of taxes for state development, and the level of taxpayer income that is not commensurate with the amount of tax that must be paid. by taxpayers. (Ministry of Finance of the Republic of Indonesia Directorate General of Fiscal Balance, 2021) Attribution theory is relevant to taxpayer compliance in paying their taxpayer obligations. With this attribution theory, it can be explained that the causes of taxpayer compliance behavior are influenced by internal factors or influenced by external factors. Land and Building Tax (PBB) is a type of tax in Indonesia, land and building tax is objective or material, which is paid from the taxpayer's income where the taxpayer's level of ability will influence the level of success in tax revenue. Land and building tax has quite a broad impact on the region, because land and building tax revenue is fully used for the development of the area concerned, this is in accordance with Law No. 28 of 2009 concerning land and building tax revenue (Budhiartama & Jati, 2016).

According to research conducted by Yusdita (2017), taxpayer compliance in paying PBB-P2 can be measured through several indicators, namely:

1. Taxpayer compliance with tax estimates. Taxpayers have adequate knowledge regarding the amount of tax they are liable for.
2. Taxpayer compliance with tax errors. Taxpayers are willing to correct errors in their tax calculations if there are errors regarding the amount of tax that must be paid.
3. Taxpayer compliance with tax treatment Taxpayers understand the procedures for paying tax, from calculating to remitting their tax obligations.
4. Taxpayer compliance in submitting tax returns. Taxpayers submit their tax returns on time and do not exceed the specified time limit.
5. Taxpayer compliance in paying taxes Taxpayer compliance in fulfilling their tax obligations owed on time.
6. Taxpayers face tax underpayments. Taxpayers are willing to pay the shortfall in tax owed if they are found to have underpaid their tax obligations.

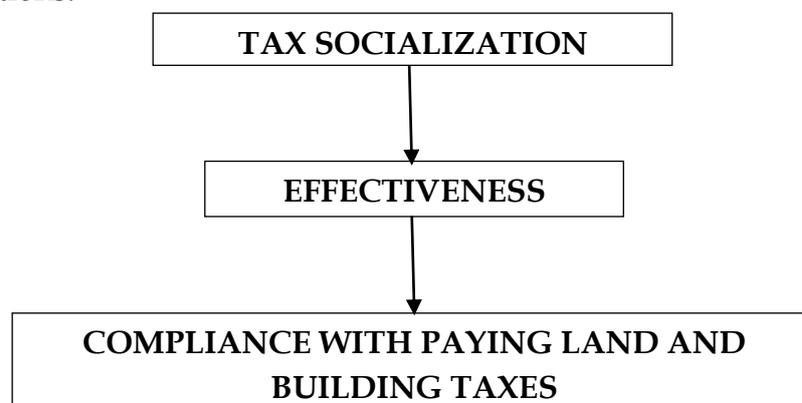


Figure 1. Frame Of Mind

From the picture above, it can be seen that it is hoped that the government's outreach role to the community will be able to increase community compliance in paying land and building taxes. How should the

government try to be effective and efficient in developing a socialization strategy to be able to direct the public to comply with taxes.

METHODS

This research approach uses a descriptive approach and uses qualitative research methods. Qualitative research aims to obtain data that contains meaning. The descriptive method is to describe the character of the expert and the facts being researched. This research method's main focus is to explain the research object so that current events can be answered. Qualitative research clearly uses case study research. Case study is a research method with an in-depth, detailed and detailed investigation process into an event that occurred.

The data collection stage used in the research is a library study and is continued with the field research stage such as observation, interviews and documentation. Literature review research is obtained from journals, books, related written materials to support the research carried out.

Field Research

- a. Observation: the government is carrying out effective tax outreach to increase public compliance in paying land and building taxes.
- b. Interview: the process of obtaining information for research purposes. The interviewer and resource person (the party being interviewed) will be held face to face. The interview form used in-depth interview research.
- c. Documents: search for variables in the form of report results, data collection, information storage, agendas, newspapers which will be processed into research material.

RESULTS

From the results of interviews and researchers' observations of PBB implementation at BPPRD, there are several important stages in collecting PBB-P2:

1. Registration Stage: registration of PBB-P2 objects is carried out by tax subjects in Medan Labuhan District by taking the Tax Object Notification Form (SPOP) which is a means for Taxpayers (WP) to register Tax Objects which will be used as a basis for calculating Tax Rural and Urban Land and Buildings (PBB-P2). Then the taxpayer must fill in the SPOP form clearly, correctly, completely and on time. Furthermore, there are important requirements that must be fulfilled by the taxpayer, such as a sketch or floor plan of the tax object, photocopy of KTP and NPWP (for those who have a NPWP), photocopy of certificate land and a photocopy of proof of ownership (land sale and purchase deed) so that it states that it is owned by oneself.
2. Data Collection Stage: the following stage is the data collection stage. The data collection process from the interview results, which was carried out in Medan Labuhan District, used the SPOP form and was carried out for at least one village or sub-district administrative area.
3. Assessment Stage: the assessment process based on the interview results is quite good and in accordance with existing regulations. The assessment

functions to assess tax objects in the form of land or buildings owned by the taxpayer and to determine NJOP as the basis for the imposition of PBB-P2. An important requirement that must be provided by taxpayers is a Certificate (Proof of Ownership) and this must be ratified by the Village Head's Office. Likewise, with land measurements there must be a signature from the Village Head and signatures from 2 witnesses.

4. Determination Stage: from the results of interviews with the PBB-P2 section in Medan Labuhan District, the determination process collects SPPT data from the data and information processing section and then calculates, determines and charges the outstanding PBB-P2, the results of which are included in the SPPT. Then administer the SPPT and submit it to the taxpayer.
5. Payment Stage: regarding the designated PBB-P2 payment process, it can be done at the nearest Bapeda Office, Bank, Post Office where the taxpayer resides and the place of payment listed on the SPPT. The method used is through the payment location of the Bapeda Office, Post Office and Bank where the taxpayer comes to the place where they live. Then report the account used to hold PBB-P2 payment funds. Then the taxpayer gets proof of tax payment in the form of a PBB-P2 Deposit Receipt (STTS) from the Bapeda Office, Post Office and Bank listed on the SPPT or gets a Temporary Receipt (TTS) from the PBB-P2 collection officer whose place of payment is in the Subdistrict or Village officially appointed. STTS is a letter or payment form which is used as proof that the taxpayer has paid PBB-P2. On the STTS form there are details of the amount that must be paid (including a 2% fine per month) if the payment is made in the first month (after the due date) for a period of 24 months (2 years) and there must be a receipt and stamp from the Bapeda Office, Office Post and Bank. Previously, the Medan Labuhan District had provided an official report in which there was a statement from the taxpayer to pay according to the date in the agreement.
6. Collection Stage: collection is carried out by the Medan Labuhan District and the Village by appealing and notifying taxpayers to be more responsive in making PBB-P2 payments. The billing process has 3 important conditions to be given to taxpayers which they must follow and obey, namely general provisions for billing, providing a local tax bill (STPD) and also providing a time period for billing. All conditions that have been implemented must be followed by taxpayers so that errors do not occur which will be troublesome for officers and taxpayers.
7. Deduction Stage: from the results of interviews obtained from the Medan Labuhan District, the PBB section regarding deductions will be given if the tax object does not match the SPPT in terms of the wrong size, in terms of the wrong building it can be reduced according to the existing object and a special deduction will also be given to Veterans in accordance with the law.
8. Services: the types of services carried out in Medan Labuhan District by officers are Copies of SPPT/SKPD/STPD, PBB-P2 Corrections, Registration of New Tax Objects, Mutations, Tax Objects/Subjects, PBB-P2 Objection,

Reduction of PBB-P2 Due, Cancellation of SPPT/SKPD/STPD, PBB-P2 Restitution/Compensation and NJOP Certificate.

Obstacles to the Implementation of Land and Building Tax Several basic problems encountered in the implementation of PBB-P2 collection carried out by Medan Labuhan District which could affect the results of PBB-P2 revenue include the following:

1. The most frequent obstacle is due to the community's ability to pay the PBB, where there are people who do not have enough income to pay the PBB, resulting in delays and accumulation of fines.
2. Obstacles that occur when registering for a new tax object are in the preparation or collection of files which are always forgotten by taxpayers who do not prepare properly. The efforts made by the officer are to properly inform what are the provisions for registering a new tax object.
3. Implementation of determination activities in terms of data collection on tax objects in which officers must visit taxpayers to record tax object data required in calculating, determining and charging the tax owed. The efforts taken by the Medan Labuhan District are by conducting appeals, counseling, seminars and other things related to taxes.
4. In the event of an assessment, the taxpayer forgets to sign the certificate or proof of ownership from the Village Head. Efforts made by officers to notify correctly in accordance with the regulations.
5. There are objections to determining the PBB-P2 calculation. In overcoming problems like this, the efforts made are to reduce payments or calculate taxes by going through certain procedures through village officials, attaching SPPT, attaching a photocopy of personal identity.
6. In terms of payment, there are still taxpayers who have not paid or paid off the tax owed when it is due. For the efforts taken, he gave letters of warning to taxpayers who had not paid the taxes they owed.
7. The obstacle in collection is that taxpayers do not pay attention or forget the due date which is stated in the SPPT provided, resulting in arrears. Efforts are made by officers to provide advice and notify taxpayers to pay more attention to the due date.
8. Taxpayers are not satisfied with the reduction and want to request a reduction for their land and buildings. Efforts from officials to inform taxpayers that deductions will be given to those who experience natural disasters and will be given specifically to Veterans because it is already in law.
9. Findings in services are found in taxpayers and systems that have not been updated. Efforts have been made to inform taxpayers to properly maintain the completeness of their files and always update the existing system in Medan Labuhan District.
10. There are always arrears that occur. The efforts made by the Medan Labuhan District are by holding outreach, giving warnings via mass media so that the arrears know and immediately pay off the arrears.

Table 1. Target and Realization of Land and Building Tax for 2017-2019

Years	Target (IDR)	Realization (IDR)	Realization Percentage
2017	386.540.861.523	334.613.267.325	86,57%
2018	419.040.861.523	367.848.225.395	87,78%
2019	454.040.861.523	382.408.222.844	84,55%

Source: Medan City Regional Tax and Levy Management Agency

It can be seen from the data above that each year PBB revenue never reaches the predetermined target. The reason that the PBB target is not achieved from year to year is due to the relatively large number of Taxpayers (WP) who have not paid their PBB which is due to the lack of taxpayer compliance in paying. One effort to increase taxpayer compliance is to provide good service to taxpayers. Service quality is a comparison between consumer service and the service quality that consumers expect. Taxpayers will be obedient in fulfilling their tax obligations depending on how tax officers provide the best quality service to their taxpayers. Therefore, tax officials must always make improvements. The services provided by the tax authorities to PBB taxpayers include determining PBB, determining the SPPT is fair in accordance with what it should be, paying attention to objections to the imposition of tax, providing counseling to taxpayers in the field of taxation, especially PBB and making it easier to pay PBB. Obstacles in the Implementation Process of Rural and Urban Land and Building Tax Collection (PBB-P2) in general:

1. Registration: Obstacles experienced by taxpayers are not preparing files properly and not filling out forms correctly, clearly, completely and on time. Efforts made by the Medan Labuhan District Government are to appeal and inform taxpayers to be more careful when carrying out the registration process.
2. Data Collection: Obstacles experienced in collecting tax object data are that there are often differences or deficiencies, so that it can affect the data collection process for creating new tax objects. The efforts made provide direction to taxpayers so they can pay more attention to the files that will be collected.
3. Assessment: The obstacles experienced are that the data entered is not appropriate and the taxpayer does not complete the requirements that have been determined by officers in Medan Labuhan District. The efforts made inform taxpayers to be more careful in collecting their data so that it can be processed properly.
4. Determination: Obstacles experienced when calculating, determining and charging the outstanding PBB-P2. The efforts made provide an appeal to be more careful when carrying out calculations, determining PBB-P2 charges so that they can be processed properly.
5. Payment: Barriers experienced by taxpayers' low understanding of PBB-P2 payment procedures, lack of awareness of taxpayers and economic level are the right reasons. Efforts have been made to inform taxpayers not to miss the payment due date by reminding and socializing the importance of making PBB-P2 payments.
6. Collection: Barriers experienced by a lack of cooperation and awareness from taxpayers. Efforts are made to encourage and notify taxpayers to be better at paying PBB-P2 so that they are not given collection warning letters.
7. Reduction: Obstacles experienced during measurement. Efforts are made to provide explanations to taxpayers regarding deduction procedures.
8. Service: Obstacles experienced by taxpayers are paying PBB but it is not in the PBB database, fake SPPT, taxpayer data is not registered, taxpayers cannot show proof

of payment because it was lost due to floods, double SPPT and NJOP errors per meter. The efforts experienced remind taxpayers to pay attention to important documents and not make mistakes that will be detrimental.

Based on the description of the research results above, the results of this research are in line with research conducted by Putri Kemala Dewi Lubis (2018) which shows that the analysis of land and building tax collection at the Regional Tax and Retribution Management Agency (BPPRD) shows that the effectiveness of land and building tax collection Overall, it can be concluded that land and building tax revenue is still not effective. Factors that cause the collection and receipt of land and building tax to not be realized include taxpayers not yet fully reporting and depositing the amount that should be paid in accordance with their tax arrears and it is hoped that public awareness will be willing to pay land and building tax so that the local revenue (PAD) of the city of Medan can increase.

DISCUSSION

Based on the results of research and discussion regarding land and building tax collection in Medan Labuhan District, the researchers draw the conclusion that the implementation of land and building tax collection in Medan Labuhan District is in accordance with the regulations but has not been effective. This is proven by the results of tax collections which are not in accordance with previously prepared targets, and the large number of people who prefer not to pay PBB for various reasons. Overall, all planned activities carried out by the Medan Labuhan District Government can be said to be quite good, although there are still things that need to be improved in terms of payment for PBB-P2 collection. The obstacles and efforts faced by Medan Labuhan District in implementing PBB-P2 collection are lack of knowledge regarding PBB-P2 collection, different economic levels, awareness of taxpayers in making PBB-P2 payments, and the absence of sanctions applied by the government to taxpayers in PBB-P2 payments. Efforts made in collecting PBB-P2 are conducting counseling, seminars related to taxes, and informing via mass media when SPPT collection can start and the payment limit.

CONCLUSIONS AND RECOMMENDATIONS

Service quality influences compliance with paying PBB due to the use of human resources in providing services to customers so that customers feel satisfied but remain within the limits of service standards that can be accounted for and must be carried out continuously. The willingness of taxpayers to fulfill their obligations to pay taxes depends on how the tax officer provides quality service. best for taxpayers. To provide good service, tax officers must have knowledge and experience in the field of taxation. Taxpayers will be encouraged to pay PBB-P2 on time because there are more sanctions that will be paid when they are late in paying taxes. Taxpayer understanding of the existing tax collection system in Indonesia and all kinds of applicable tax regulations. The tax collection system in Indonesia is a self-assessment system. In a tax collection system like this, of course various kinds of regulations are needed which are used as a means of control and understanding of taxpayers so that they influence the success or failure of implementing this self-assessment

collection system. If taxpayers do not understand tax regulations, they tend to become non-compliant taxpayers. This is the basis for the assumption that taxpayers' understanding of tax regulations influences taxpayer compliance. Quality tax services are one of the factors that can influence the level of taxpayer compliance in fulfilling their tax obligations. However, in practice, taxpayers still often encounter tax officials who do not provide quality services. The absence of good coordination between taxpayers and tax officials makes taxpayers feel confused about completing the requirements needed to pay taxes. In addition, the lack of understanding of tax regulations and tax sanctions for each individual taxpayer makes taxpayers reluctant to complete their tax obligations. In fact, basically taxes are a source of state income as well as state financing. This research focuses on these three factors, namely the quality of tax services, understanding of tax regulations, with the aim of evaluating and finding out the causes of low levels of taxpayer compliance.

FURTHER STUDY

1. It is hoped that the results of this research will serve as a guideline in increasing local original income, especially from PBB, so that the targets that have been set can be achieved.
2. It is hoped that the results of this research will provide input for the authorities to improve service quality and provide taxpayers with an understanding of PBB.
3. The results of this research should be a reference source for future researchers to conduct more in-depth research with wider variables.

ACKNOWLEDGMENT

Thank you to the International Journal of Sustainable Applied Sciences (IJSAS) for giving me the opportunity to publish this article.

REFERENCES

- Ardiyanto. 2016. Analisis Sistem Pemungutan Pajak Bumi dan Bangunan Terhadap Optimalisasi Pencapaian Target Pendapatan Asli Daerah Kabupaten Sinjai. Skripsi. Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Hal: 29-30.
- Ismail, Tjip. 2018. Potret Pajak Daerah Di Indonesia. Edisi Pertama, Cetakan Ke1. Jakarta: Prenadamedia Group. Hal: 38-39.
- Mardiasmo. 2012. Perpajakan. Yogyakarta: CV. Andi Offset. Hal: 91-235. . 2013. Perpajakan. Edisi Revisi. Yogyakarta: CV. ANDI. Hal: 335.
- Meliala, Tulis dan Fransisca Widiанти Oetomo. 2012. Perpajakan dan Akuntansi Pajak.

Edisi 7. Jakarta: Semesta Media. Hal: 65-82.

Peraturan Daerah (PERDA) tentang Perubahan Atas Peraturan Daerah Kota Medan Nomor 3 Tahun 2011 Tentang Pajak Bumi Dan Bangunan Perdesaan Dan Perkotaan.

Priantara, Diaz . 2012. Perpajakan Indonesia. Edisi 2. Jakarta: Mitra Wacana Media. Hal: 2-11.

Putri Kemala Dewi lubis. Analisis penerimaan pajak bumi dan bangunan pada Dinas Pendapatan Daerah kota Medan. Universitas Negeri Medan. Jurnal Akuntansi, Keuangan dan Perpajakan Indonesia (JAKPI) 2018 ISSN 2301-7481.

Soemitro, Dr. Rochmat. 2013. Perpajakan. Edisi Revisi. Yogyakarta: Andi. Hal: 31.

Suharno. 2016. Panduan Praktis Amnesti Pajak Indonesia. Jakarta: Kompas Media Nusantara. Hal: 3.

Suparmoko, M. 2013. Keuangan Negara. Yogyakarta: BPF. Hal: 195.

Undang-Undang Nomor 9 Tahun 2015 Tentang Perubahan Kedua atas Undang-Undang Nomor 23 Tahun 2014 Pemerintahan Daerah.

Undang-Undang Nomor 12 Tahun 1994 Tentang Pajak Bumi dan Bangunan.

Undang-Undang Nomor 28 Tahun 2009 Tentang Pajak Daerah dan Retribusi Daerah.

Undang-Undang No. 33 Tahun 2004 Tentang Perimbangan Keuangan Antara Pemerintah Pusat dan Pemerintah Daerah.

Aisyah, Siregar, Risal, Liswanty, Sari, Adiharianto

Waluyo. 2014. Perpajakan Indonesia. Jakarta : Salemba Empat. Hal: 65-66.

Widodo, Widi. 2012. Moralitas, Budaya Dan Kepatuhan Pajak. Bandung:
Alfabeta. Hal: 3-4