The influence of tax knowledge, taxpayer awareness, and income on compliance in paying land and building tax in Rejosari Village, Pringsewu District

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Article Info	ABSTRACT
	This study examines the impact of tax knowledge, taxpayer awareness, and income on compliance in paying Land and Building Tax (PBB) in Rejosari Village, Pringsewu District. As a key source of local revenue, Land and Building Tax relies heavily on public participation. However, the current level of taxpayer compliance remains suboptimal, necessitating an investigation into the underlying influencing factors. Using a quantitative approach, the research population includes 2,545 taxpayers, with a sample of 97 respondents selected through random sampling via the Slovin formula. Data were gathered using a Google Forms-based questionnaire and analyzed through multiple linear regression analysis with SPSS version 25. The results demonstrate that tax knowledge, taxpayer awareness, and income each have a positive and significant effect on tax compliance. These findings suggest that improving taxpayers' understanding, legal awareness, and financial capacity can enhance compliance. The study recommends that village authorities and relevant institutions intensify tax education and promote collective awareness to sustainably increase tax revenue.

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1. INTRODUCTION

Indonesia is a nation that continues to progress across various sectors in its efforts to build a thriving society (Tantiwijaya, 2023). Among the significant contributors to state revenue are income tax, accounting for 48.2%, and value-added tax (Kharisma et al., 2023). The Land and Building Tax (PBB), which is levied based on government assessment, serves as an important source of regional income. Meanwhile, locally administered taxes—such as restaurant tax, hotel tax, and entertainment tax—are calculated based on taxpayers' self-reporting (Pringsewukab, 2007). These tax revenues play a crucial role in funding public infrastructure, education, healthcare, and various social initiatives. Despite this, tax compliance in Indonesia remains relatively low compared to other developing nations, highlighting the need to analyze the key factors affecting taxpayer behavior (Perencanaan et al., 2024).

The Land and Building Tax (PBB) applies to both land and structures. According to Law No. 12 of 1994, Article 1, land encompasses the earth's surface (including soil), inland and territorial waters, as well as the subsurface layers beneath them. Meanwhile, buildings are defined as permanent constructions fixed to land or water bodies, designed for residential or business purposes

(Yuliansyah et al., 2023). PBB is imposed based on the economic benefits and higher social standing associated with property ownership or usage. Since this tax focuses on immovable assets, the taxable amount depends solely on the property itself, not the owner's personal circumstances. Consequently, PBB is categorized as an objective tax, where the taxpayer's status does not influence the levied amount (Mulyono et al., 2020).

Tax revenues serve as the primary funding source for national development, playing a pivotal role in Indonesia's economic growth. Recent statistics from the Ministry of Finance (2023) reveal that tax contributions account for 83.6% of the country's development budget. Despite this significant contribution, Indonesia's tax-to-GDP ratio remains concerningly low at 9.8% (World Bank, 2022), substantially below the 15.2% ASEAN average. This gap primarily stems from weak tax compliance, especially regarding local taxes like Property Tax (PBB). Under Indonesian tax legislation (Law No. 28/2007), taxes constitute compulsory financial contributions to the state, required by law without direct reciprocal benefits (Kemenkeu, 2023). The level of taxpayer compliance significantly impacts local government revenue streams (Akhadi, 2022). In Pringsewu District's Rejosari Village, compliance trends have shown notable volatility in recent years. BAPENDA records indicate that in 2021, 70.37% of PBB taxpayers fulfilled their obligations, leaving 29.63% unpaid. The following year witnessed a dramatic drop to just 30.19% compliance, with unpaid taxes soaring to 69.83%. A gradual recovery emerged in 2023 (37.3% compliance) and continued through 2024, reaching 49.89% payment rates with corresponding reductions in outstanding liabilities.

The sharp 40%+ drop in tax compliance during 2022 reveals systemic challenges in Pringsewu District's revenue collection system, particularly within Rejosari Village. While modest improvements were recorded in 2023-2024, compliance levels remain substantially lower than 2021 benchmarks. Notably, the 49.89% payment rate achieved by 2024 signifies that over 50% of potential tax revenue remains uncollected, highlighting significant optimization gaps in local tax administration (Bapenda, 2024). External factors contributing to the drastic decline in 2022 are the COVID-19 outbreak. Farmers in Rejosari Village will face crop failures and market access issues. Other factors include service quality: Limited Access: Manual service at the Bapenda office (without digital options) complicates payments during social banking; and Institutional Distrust: The public underestimates the allocation of tax funds, especially during the pandemic when public services are disrupted.

This research adopts the Theory of Planned Behavior (TPB) by Ajzen (1991) as its theoretical framework. According to TPB, an individual's intention to engage in specific behavior (e.g., tax compliance) is determined by three key elements: personal attitudes, social pressures (subjective norms), and perceived capability to execute the behavior (P. Dan et al., 2020). In tax compliance studies, tax knowledge relates to behavioral control since understanding tax regulations and benefits enhances taxpayers' confidence in meeting obligations. Taxpayer awareness reflects favorable attitudes toward compliance, while income levels affect perceptions of payment feasibility. Existing literature presents mixed findings: Purba (2022) found tax knowledge significantly impacts compliance, whereas Rohma et al. (2024) reported no such influence. Similarly, Badar and Kantohe (2022) demonstrated that taxpayer awareness positively affects PBB compliance, contrasting with Rohma's (2024) null findings. Regarding income effects, Rohma (2024) identified significant impacts, while Hidayat (2019) found no correlation with compliance behavior.

Numerous studies have examined various factors affecting property tax compliance. This research distinguishes itself by focusing specifically on taxpayers in Rejosari Village and utilizing current data from 2021-2024. The study analyzes how three key elements - tax literacy, compliance awareness, and income levels - collectively influence payment behavior for property taxes. The findings are anticipated to offer practical recommendations for improving voluntary tax compliance among the general public.

2.   RESEARCH METHOD

This study is a quantitative research. There are four variables in this study, namely three independent variables consisting of tax knowledge variable (X1), taxpayer awareness variable (X2), and income

variable (X3), and one dependent variable, namely land and building tax compliance variable (Y). The population in this study consists of 2,545 taxpayers in Rejosari Village, Pringsewu District. The sampling method used in this study is random sampling. (Tampubolon, 2023).

The data collection technique used was a questionnaire. In this study, statistical data analysis techniques were used, consisting of descriptive statistical analysis, classical assumption tests, and multiple linear regression tests. The classical assumption tests include normality tests, multicollinearity tests, heteroscedasticity tests, and. Meanwhile, the hypothesis tests include the T-test (partial) and the coefficient of determination test (R^2) (Ghozali, 2018).

3. RESULTS AND DISCUSSIONS

Descriptive Statistical Analysis

Table 1. Descriptive Statistical Analysis

	N	Minimum	Maximum	Mean	Std.Deviation
Taxation Knowledge	90	14	20	17.94	1,582
Taxpayer Awareness	90	12	20	17.44	1,800
Revenue	90	12	20	17.48	1,837
Compliance Paying land and building taxes	90	17	25	21.91	1,998

Source: Processed Primary Data, 2025

The descriptive analysis of tax knowledge revealed scores ranging from 14 (minimum) to 20 (maximum), with a mean score of 17.94 and standard deviation of 1.582. These findings suggest that respondents generally possessed substantial tax-related understanding, with minimal variability observed among participants.

Regarding taxpayer awareness, the analysis yielded scores between 12 (lowest) and 20 (highest), averaging 17.44 with a standard deviation of 1.800. The relatively elevated mean score indicates generally favorable compliance consciousness among respondents, though with slightly more pronounced individual differences compared to the tax knowledge results.

The income variable analysis yielded scores ranging from 12 to 20, with a mean value of 17.48 (SD = 1.837), demonstrating that participants generally reported moderate to high income levels, albeit with noticeable individual disparities.

Regarding property tax compliance, the data showed scores between 17 and 20, with an average score of 21.91 (SD = 1.998). These results suggest a generally strong compliance pattern among respondents, while still revealing certain degrees of variability in payment behaviors.

Data Validity and Reliability Test
Validity Test

Table 2. Tax Knowledge Validity Test

No Instrument	Person Correlation	R Calculate	R Table	description
X1.1	Person Correlation	0,673	0,172	Valid
X1.2	Person Correlation	0,751	0,172	Valid
X1.3	Person Correlation	0,777	0,172	Valid
X1.4	Person Correlation	0,734	0,172	Valid

Source: Processed Primary Data, 2025

The validity analysis results presented in the table demonstrate that all items measuring tax knowledge meet the validity criteria, with computed correlation coefficients (r) exceeding the critical threshold value of 0.172. This confirms that each question in the tax knowledge scale is statistically valid for measurement purposes.

Table 3. Taxpayer Awareness Validity Test

No Instrument	Person Correlation	R Calculate	R Table	description
X2.1	Person Correlation	0,740	0,172	Valid
X2.2	Person Correlation	0,635	0,172	Valid
X2.3	Person Correlation	0,821	0,172	Valid

No Instrument	Person Correlation	R Calculate	R Table	description
X2.4	Person Correlation	0,763	0,172	Valid

Source: Processed Primary Data, 2025

From the table above, it can be seen that the results of the calculations for each statement on the tax awareness variable have a calculated r > table r of 0.172, so it can be stated that all question instruments on the tax awareness variable are valid.

Table. 4. Income Validity Test

No Instrument	Person Correlation	R Calculate	R Table	description
X3.1	Person Correlation	0,742	0,172	Valid
X3.2	Person Correlation	0,780	0,172	Valid
X3.3	Person Correlation	0,704	0,172	Valid
X3.4	Person Correlation	0,789	0,172	Valid

Source: Processed Primary Data, 2025

From the table above, it can be seen that the results of the calculations for each statement on the income variable have a calculated r > table r of 0.172, so it can be stated that all of the instruments for the income variable are valid.

Table 5. Compliance Paying land and building taxes

No Instrument	Person Correlation	R Calculate	R Table	description
Y	Person Correlation	0,503	0,172	Valid
Y	Person Correlation	0,666	0,172	Valid
Y	Person Correlation	0,766	0,172	Valid
Y	Person Correlation	0,711	0,172	Valid
Y	Person Correlation	0,608	0,172	Valid

Source: Processed Primary Data, 2025

From the table above, it can be seen that the results of the calculations for each statement on the variable of PBB payment compliance have a calculated r > table r of 0.172, so it can be stated that all question instruments on the variable of PBB payment compliance are valid.

Reliability Test

Table 6. Reliability Test

variable	Cronbach's Alpha	N of Items	Nilai Alpha	description
Taxation Knowledge	0,713	4	0,60	Reliabel
Taxpayer Awareness	0,722	4	0,60	Reliabel
Revenue	0,741	4	0,60	Reliabel
Compliance Paying land and building taxes	0,660	4	0,60	Reliabel

Source: Processed Primary Data, 2025

Based on the table above, all variables have values >0.60. Therefore, all instruments in this study are reliable and suitable for use as research instruments.

Classical Assumption Test
Normality Test

Table 7. Normality Test Results

Model	Kolmogorov-Smirnov			
	Statistic	df	Sig.	Description
Unstandardized Residual	,072	90	,200	Normally distributed

Source: Processed Primary Data, 2025

As evidenced by the tabulated data, the normality test yields a two-tailed asymptotic significance value (0.200) that surpasses the standard 0.05 alpha level, confirming that the residuals are normally distributed.

Multicollinearity Test

Table 8. Multicollinearity Test Results

Model	Tolerance	VIF	Description
Taxation Knowledge	,549	1,821	No Multicollinearity
Taxpayer Awareness	,591	1,693	No Multicollinearity
Revenue	,624	1,602	No Multicollinearity

Source: Processed Primary Data, 2025

The VIF analysis outputs indicate that each predictor variable maintains VIF scores under the critical value of 10 while exhibiting tolerance values greater than 0.1. This diagnostic evidence substantiates that the regression model satisfies the multicollinearity assumptions, with no significant intercorrelations among explanatory variables.

Heteroscedasticity Test

Table 9. Heteroscedasticity Test Results

Model	Sig	Description
Taxation Knowledge	,174	No Heteroscedasticity
Taxpayer Awareness	,513	No Heteroscedasticity
Revenue	,795	No Heteroscedasticity

Source: Processed Primary Data, 2025

Based on the table above, the significance value of the independent variable is > 0.05, so there is no heteroscedasticity.

Hypothesis Testing
Determination Coefficient Test (R2)

Tabel 10. Determination Coefficient Test Results (R2)

Model	R	R Square	Std. Error of the Estimate
1	0,587	0,344	1,646

Source: Processed Primary Data, 2025

The regression analysis outputs demonstrate a moderately strong association (R = 0.587) between the predictor variables (tax knowledge, taxpayer awareness, and income) and property tax compliance. The coefficient of determination (R^2 = 0.344) reveals that approximately 34.4% of variance in compliance behavior is accounted for by the model, leaving 65.6% attributable to extraneous factors not included in this framework. With an adjusted R^2 of 0.322, the model demonstrates adequate explanatory power and stability. Furthermore, the Standard Error of Estimate (SEE = 1.646) suggests acceptable predictive accuracy, confirming the model's appropriateness for this investigation.

T-test (Partial Test)

Table 11. T-test Results (Partial Test)

Variable	T count	T table	Sig.	Description
Taxation Knowledge (X1)	2,852	1,988	,005	H1 Accepted
Taxpayer Awareness (X2)	4,148	1,988	,000	H2 Accepted
Revenue (X3)	3,386	1,988	,001	H2 Accepted

Source: Processed Primary Data, 2025

Based on the table above, the interpretation of the t-test results obtained is as follows:

1. Hypothesis Testing H1, tax knowledge demonstrates statistically significant predictive power for compliance behavior (β=_, p=0.005, t=2.852>1.988), supporting H1. The positive coefficient indicates that greater tax literacy corresponds with improved payment adherence.

2. Hypothesis Testing H2, the analysis of taxpayer awareness (X2) yields statistically significant results (p = 0.000 < α = 0.05; t = 4.148 > t-critical = 1.988), demonstrating a robust positive impact on property tax compliance. These findings provide strong empirical support for hypothesis H2, confirming that enhanced taxpayer consciousness significantly improves fulfillment of fiscal obligations.

3. Hypothesis Testing H3, the value of the income variable (X3) is 0.001 < 0.05 with a calculated t-value (3.386) > table t-value (1.988). This means that the income variable has a positive and significant effect on compliance with land and building tax payments. Therefore, given the effect of income on compliance with land and building tax payments, H3 is accepted.

Discussion

The Effect of Tax Knowledge on Compliance with Land and Building Tax Payments

The analysis of Hypothesis 1 confirms that tax knowledge significantly influences property tax compliance (p=0.005<α=0.05; t=2.852>t-critical=1.988), demonstrating that taxpayers' understanding of fiscal responsibilities directly impacts their payment behavior. The study's demographic breakdown reveals a predominantly male sample (57.7%, n=54) with varied education levels - 33.3% high school graduates being the largest group - which correlates with the moderate tax literacy scores observed in descriptive statistics, suggesting that while educational background affects tax comprehension, even basic understanding meaningfully contributes to compliance.

The descriptive analysis reveals respondents demonstrate strong tax literacy, with mean scores indicating substantial understanding of taxation mechanisms, including payment procedures, applicable rates, and fiscal benefits. These findings support Ajzen's (1991) Theory of Planned Behavior, which posits that educational attainment shapes both attitudinal dispositions and perceived behavioral control - particularly regarding taxpayers' self-assessed capacity to comprehend and execute fiscal responsibilities. Notably, individuals with secondary education or higher exhibit enhanced comprehension of taxation systems, correlating with more favorable compliance attitudes. This empirical evidence confirms a positive relationship between tax knowledge acquisition and payment confidence, where improved understanding directly strengthens taxpayers' ability to meet obligations promptly.

These findings corroborate Purba's (2022) research demonstrating the significant impact of tax literacy on property tax compliance. The study confirms that taxpayers' comprehension levels fundamentally shape fiscal system effectiveness, as enhanced understanding facilitates three critical compliance behaviors: (1) accurate tax calculations, (2) timely payments, and (3) proper reporting procedures. This knowledge-competence relationship stems from taxpayers' ability to navigate complex fiscal requirements when they possess adequate understanding of taxation principles and processes.

The Effect of Taxpayer Awareness on Compliance with Land and Building Tax Payments

The second hypothesis analysis confirms a statistically significant positive relationship between taxpayer awareness and property tax compliance (p=0.000<0.05; t=4.148>1.988), demonstrating that enhanced fiscal consciousness directly improves payment adherence. This correlation suggests that compliance levels increase proportionally with taxpayers' recognition of their civic duties. Such awareness develops when citizens perceive taxation positively, particularly when recognizing government-provided public amenities and infrastructure that indirectly benefit them (Nasiroh & Afiqoh, 2023). The findings indicate that taxpayers who understand the reciprocal

nature of taxation - where fiscal contributions fund communal services - demonstrate greater willingness to fulfill their obligations.

The findings are further supported by descriptive statistics revealing high mean scores (M=17.44, SD=1.800) on awareness indicators, with most respondents (72.6%) acknowledging taxation as both a civic responsibility and developmental contribution. This cognitive understanding of property tax importance, however, hasn't fully translated into consistent payment behaviors. The gender distribution among respondents (57.7% male vs. 42.3% female) reflects prevailing sociocultural norms in Rejosari Village, where male household heads traditionally assume financial decision-making roles, including tax compliance responsibilities. This patriarchal structure explains the predominance of male taxpayers in property tax obligations, consistent with local customs designating men as primary fiscal agents within family units.

Educational attainment analysis reveals that high school graduates constitute the largest respondent group (33.33%), followed by junior high and elementary school completers. Based on the positive correlation between education level and tax compliance identified in this study, strategies to increase tax awareness and literacy should implement a cognitive hierarchy-based segmentation approach: (1) For low-education groups (elementary/junior high school), cognitive simplification methods are used through visual-auditory media (illustrated posters, community drama) that regulate administrative procedures and visualize the concrete benefits of taxes; (2) For high school/vocational school graduates, develop practical tax literacy training based on digital applications to increase perceived behavioral control in calculating and paying PBB; (3) College graduates are mobilized as knowledge disseminators in peer-to-peer education programs and budget transparency advocacy, utilizing their analytical capacity to strengthen subjective norms and institutional trust. This structured strategy accommodates the principles of the Theory of Planned Behavior by tailoring interventions to the variables of attitude, subjective norms, and perceived behavioral control according to the information delivery capacity of each educational segment. This educational profile significantly influences fiscal perception formation, where advanced education correlates strongly with: (1) enhanced comprehension of taxation benefits, and (2) greater recognition of compliance as societal contribution. These findings substantiate the attitude component in Ajzen's (1991) Theory of Planned Behavior, which posits that informed understanding cultivates favorable dispositions toward fiscal behaviors - where tax knowledge serves as the cognitive foundation for developing positive compliance attitudes. The demonstrated education-compliance relationship suggests that targeted financial literacy programs could effectively strengthen voluntary tax adherence among less-educated demographics.

The strong tax consciousness observed among participants exemplifies the subjective norms construct in the Theory of Planned Behavior, where community values motivate individuals to align their actions with collective expectations. Analysis reveals that respondents view tax compliance as both a statutory requirement and civic virtue that enables local development initiatives - including infrastructure improvements, enhanced public services, and communal welfare programs. These findings validate the efficacy of government-implemented fiscal education campaigns in strengthening voluntary compliance by: (1) demonstrating the direct community impact of tax revenues, and (2) fostering shared responsibility for regional development. The results suggest that sustained public awareness programs can effectively transform tax payment from a perceived burden into a valued social contribution.

These results align with existing empirical evidence demonstrating the critical role of fiscal consciousness in compliance behavior. Badar and Kantohe's (2022) research established taxpayer awareness as a fundamental determinant of compliance, particularly when individuals recognize how their contributions directly support local development projects. Similarly, Rohma et al. (2024) corroborated these findings, identifying a strong positive correlation between taxpayers' understanding of revenue allocation mechanisms and their willingness to comply. Their work further revealed that compliance rates increase significantly when taxpayers: (1) comprehend the objectives of taxation systems, and (2) trust in the transparent management of public funds. Together, these

studies substantiate the current findings while highlighting the multiplier effect of fiscal transparency on voluntary compliance rates.

The Effect of Income on Compliance with Land and Building Tax Payments

The third hypothesis analysis confirms a statistically significant positive correlation between income levels and property tax compliance ($p=0.001<\alpha=0.05$; $t=3.386>$t-critical$=1.988$), indicating that greater financial capacity enhances taxpayers' ability to meet fiscal obligations promptly. This finding is reinforced by descriptive statistics showing respondents' income averages in the upper-moderate range ($M=17.48$, $SD=1.837$), suggesting adequate economic resources for tax payments. However, the data reveals an important nuance: while most respondents possess sufficient monetary means, actual compliance depends on additional behavioral factors including (1) personal financial prioritization, (2) budgetary management skills, and (3) intrinsic motivation toward civic responsibilities. These results demonstrate that income serves as a necessary but insufficient condition for optimal tax compliance, requiring complementary financial literacy and social awareness interventions to translate economic capacity into consistent payment behavior.

The demographic profile reveals that most respondents (monthly income: IDR 1-3 million) belong to the lower-middle socioeconomic stratum, yet demonstrate satisfactory compliance levels, particularly among middle-income earners. Gender distribution shows male predominance (57.7%, n=54) in property ownership and tax obligations, reflecting traditional gender roles in asset management within Rejosari Village. Interestingly, while income levels show minimal gender disparity, female respondents exhibit greater participation in household financial decisions, including property tax payments. Educational attainment data indicates high school graduates constitute the largest cohort (33.33%), with tax compliance positively correlating with education level - suggesting that advanced schooling enhances both understanding of fiscal responsibilities and willingness to prioritize tax payments within household budgets. These findings highlight how socioeconomic factors (income tier), cultural norms (gender roles), and human capital (education) collectively shape tax compliance behavior in rural communities.

Drawing on Ajzen's (1991) Theory of Planned Behavior, income operates within the Perceived Behavioral Control (PBC) dimension, representing individuals' self-assessment of their financial capacity to execute tax compliance behaviors. The framework suggests that higher-income taxpayers typically possess sufficient economic resources, resulting in stronger perceived capability to fulfill fiscal obligations without significant hardship. Conversely, lower-income individuals often experience greater PBC constraints, as limited disposable income creates actual and psychological barriers to timely tax payments. This economic dichotomy manifests behaviorally through either consistent compliance (among resource-secure taxpayers) or payment delays/avoidance (among financially constrained groups), demonstrating how income levels directly influence both the practical feasibility and subjective ease of tax compliance.

These findings align with empirical studies demonstrating income's pivotal role in property tax compliance. Rohma et al. (2024) established that higher earnings significantly enhance compliance capacity, as financially secure taxpayers can meet obligations without compromising essential expenditures. Complementary research by Sari and Pratama (2022) revealed that affluent individuals exhibit greater compliance rates, perceiving tax payments as: (1) a non-disruptive civic duty, and (2) a manageable component of their financial portfolio. Together, these studies confirm that economic capacity mediates compliance behavior by creating a buffer between tax obligations and fundamental living expenses, while simultaneously fostering a mindset where taxation is viewed as an integral rather than burdensome aspect of financial responsibility.

4. CONCLUSION

Tax knowledge has a positive effect on compliance with land and building tax payments, with a t-value of 2.852 and a significance value of 0.005, which is less than 0.05. The better taxpayers' understanding of tax rules and benefits, the higher their desire to pay taxes correctly. Sufficient understanding helps taxpayers to be more compliant in fulfilling their tax obligations. Taxpayers'

awareness also has a positive effect on compliance with land and building tax payments, as indicated by a t-value of 4.148 and a significance value of 0.000. People who are aware of the importance of taxes for development will be more responsible in paying taxes. The higher the taxpayers' awareness, the greater the likelihood that they will pay taxes on time. Income has a positive influence on compliance with land and building tax payments, with a t-value of 3.386 and a significance level of 0.001. Taxpayers with sufficient income are more able to pay taxes without feeling burdened. As income increases, the ability to pay taxes also increases. Policy recommendations: Strengthen tax education through interactive training at the hamlet level that explains payment procedures, tax benefits, and late penalties in practical terms. Build collective awareness by involving community leaders and local institutions (such as the Islamic study group/PKK) to promote transparency in the use of tax funds for village infrastructure development.

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