



## **DO TAX SANCTIONS AFFECT TAXPAYER COMPLIANCE IN PAYING LAND AND BUILDING TAX?**

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### **Abstract**

*The research explores the relationship between taxpayer compliance with Land and Building Tax and factors such as tax understanding, awareness, and the presence of sanctions. Several previous studies have shown inconsistent results regarding how understanding, awareness, and tax penalties affect taxpayer compliance. The researchers used a quantitative approach by distributing questionnaires to 150 taxpayers in Mataram City and applied multiple linear regression to analyze the data and test the hypotheses. The study confirmed that taxpayer understanding and awareness affect compliance levels. Interestingly, tax sanctions did not affect people's willingness to pay Land and Building Taxes in Mataram City. The study's findings imply that the government should enhance taxpayer understanding and awareness through effective education and awareness campaigns, as these factors significantly influence taxpayer compliance. Given that tax sanctions are ineffective, a shift towards more persuasive strategies is recommended. Simplifying payment processes and collaborating with local communities can further improve compliance rates, ultimately optimizing Land and Building Tax revenue and fostering public support for regional development.*

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## INTRODUCTION

Primarily through taxation, a country can secure the adequate financial resources necessary for achieving its development goals (Mubarak et al., 2020). The Indonesian government primarily relies on taxation as its income source, distributing it between central and regional taxes (Alverina & Rahmi, 2022). The central government collects central or state taxes, which are then utilized to fund the state's operations (Tanjung et al., 2021). Local taxes, on the other hand, are a legally mandated contribution to the region that individuals or organizations must pay without direct compensation. The money collected is used for regional purposes to maximize prosperity for the populace (Indriyasari & Maryono, 2022).

The tax on land and buildings is an example among the numerous regional taxes in Indonesia that are imposed on both persons and corporations and is a tax on buildings and land (Anggraeny et al., 2022). According to the provisions of Law No. 28 of 2009 on Regional Taxes and Regional Levies, the Land and Building Tax is a central tax that has been transferred to regional management (Kurniawan et al., 2017). As a result, every individual or business entity must pay taxes on land and buildings yearly (Herlina, 2020). In order to ensure that the tax on land and buildings serves as a foundation for Regional Original Profits, the local government creates policies each year (Badar & Kantohe, 2022). However, the authorities have not yet fully implemented the policy.

The authorities frequently encounter challenges in applying for Land and Building Tax collection due to taxpayers' low compliance rates (Suhardi et al., 2024). As seen in the city of Mataram, the government faces various barriers in managing Land and Building Tax payments, including the accumulation of overdue fines due to discrepancies in tax object data such as the owner's name, location, and land area, which complicates the collection process. Additionally, waiving fines to increase taxpayer compliance has not yielded significant results in driving tax revenue realization following targets. This challenge reflects the need for more effective efforts to raise public awareness and compliance with tax obligations.

Enhancing taxpayer compliance serves as a key strategy to maximize Land and Building Tax revenue (Malendes et al., 2024). Tax compliance occurs when taxpayers obey the law and recognize their responsibilities to pay taxes (Joalgabsa et al., 2021). Tax compliance reflects the attitude of taxpayers who independently calculate, pay, and report their tax obligations without pressure, as indicated by Indrawan & Radite, (2021). Because non-compliance might result in negligence, which will ultimately lower tax income, taxpayer compliance is crucial (Putri & Ismunawan, 2021).

One of the things influencing taxpayer compliance is their understanding of taxes (Krisdayanti et al., 2022). Taxes are the primary source of income that keeps nations running nationally and regionally (Yusuf et al., 2023). Therefore, the community must comprehend the significance of taxation. Tax understanding is taxpayers' ability to comprehend tax laws, including tax rates and tax benefits that might improve their quality of life (Sholikah & Syaiful, 2022). One of the weaknesses often found among taxpayers is their low understanding of tax regulations (Yudawirawan & Yanuar, 2023). This ignorance may reduce their ability to satisfy tax duties (Virginia & Alimuddin, 2024). Sakirin et al. (2021) and Maqsudi et al. (2021) demonstrate that the tax understanding variable impacts or influences the degree of taxpayer compliance. However, Hidayah & Mujiyati, (2024) and Basri & Nasir, (2020) argue that tax understanding does not influence taxpayer compliance.

The second aspect affecting Land and Building Tax compliance is taxpayer awareness, wherein the community must be aware that paying taxes is a duty and a right of every person to support development (Salimudin, 2024). Taxpayers not only respond to the incentives in the tax system, but their awareness of paying taxes is also demonstrated through behaviors rooted in understanding, conviction, and logical reasoning (Sofyana & Mirza, 2024). Rather than seeing it as a burden, well-informed taxpayers view paying taxes as a core civic duty and responsibility (Sanulika, 2023). If taxpayers understand their obligations and are motivated to pay them, they will be more compliant,

increasing local tax revenue (Hidayat & Wati, 2022). Previous research findings imply that taxpayer awareness impacts taxpayer compliance (Rosviana & Anwar, 2023; Prasetyawati et al. 2022). However, more studies by Wijana et al. (2021) and Safitri (2022) demonstrate that taxpayer awareness does not influence taxpayer compliance.

The level of tax sanctions is the third factor that influences compliance with Land and Building Tax payments (Yanti et al. 2021). Strict penalties are important because they deter violators from ignoring tax regulations (Nugroho, 2020). Strict sanctions encourage taxpayers to be more disciplined and timely in paying taxes because heavier penalties will be imposed if they don't fulfill their obligations (Munyadi et al., 2024). Research by Risa et al. (2023) shows that this reconsideration deters taxpayers from violating the applicable tax regulations. With the increasing number of taxpayers complying with regulations, the overall tax compliance level will also rise (Sempurna & Damajanti, 2023). The government must impose strict penalties to enhance the tax system's efficiency and ensure tax equity by discouraging non-compliance and motivating taxpayers to fulfill their obligations (Kausarina et al., 2021). Sukarma & Wirama, (2016) and Holifah et al. (2024) stated that tax fines directly affect taxpayer compliance. However, Oktaviano et al. (2023) and Sari & Kusumawardhani (2019) express a different opinion, stating that tax punishments do not affect taxpayer compliance.

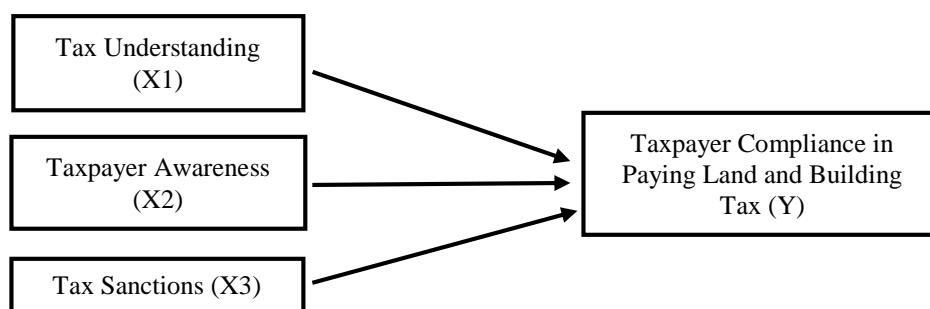
Ajzen (1991) transformed the Theory of Reasoned Action into the Theory of Planned Behavior (TPB), which clarifies the connections between different actions people take in reaction to a circumstance. TPB assumes that people make decisions and act logically by considering the available information regarding the behavior, both implicitly and explicitly while considering the consequences of the action (Sitanggang et al., 2021). Three main factors; personal nature, social nature, and control issues drive the intention to act (Bangun et al., 2022). In the context of TPB, taxpayers' behaviors are driven by their willingness to act. Three primary aspects determine the intention to act: perceived behavioral control, subjective norm, and attitude toward the activity (Oktavianti et al., 2021). When individuals perceive that making tax payments is easy and believe that society expects them to pay taxes, they are more likely to intend to meet their tax commitments. Recognizing the relevance of Land and Building Tax, social norms, and the belief that fulfilling obligations will be simply fosters taxpayer awareness, which in turn indicates a favorable attitude toward tax obligations. These factors collectively improve tax payment compliance. Furthermore, tax penalties influence how taxpayers feel about their tax responsibilities because they make them see compliance as crucial when they fear severe penalties. Subjective norms, such as social pressure to comply with tax regulations, also influence taxpayers' intention to comply. Additionally, perceived behavioral control, which is the belief that they can avoid sanctions by paying Land and Building Tax on time, further strengthens taxpayers' intentions and compliance behavior.

Due to disparities in empirical findings, prior research on the variables affecting taxpayer compliance has not reached a clear consensus. Based on the phenomena that are taking place and the gaps in previous research, the researcher looks at how taxpayer awareness, tax sanctions, and tax understanding affect taxpayer compliance in paying land and building taxes in Mataram City. Hence, we propose the research to fill the gaps by the following hypothesis:

H<sub>1</sub>: Tax understanding positively affects taxpayer compliance in paying Land and Building Tax.

H<sub>2</sub>: Tax awareness positively affects taxpayer compliance in paying Land and Building Tax.

H<sub>3</sub>: Tax sanctions positively affects taxpayer compliance in paying Land and Building Tax.



Sources: Developed by Authors, 2025

**Figure 1. Conceptual Framework**

## RESEARCH METHODS

This study employs a quantitative approach, utilizing numerical data and descriptive methods to analyze taxpayers in the City of Mataram. The population includes all taxpayers residing in or owning land and building tax objects within Mataram City. While the Slovin formula initially determined a sample size of 398 respondents, only 150 completed questionnaires were suitable for analysis.

**Table 1.**  
**Research Sample**

	<b>Total Questionnaire</b>	<b>%</b>
The questionnaire distributed	398	100
Successful questionnaire returned	200	50,3
Qualified questionnaire	150	37,7

Sources: Developed by Authors, 2025

Table 2 defines and measures the variables used in this study, along with the indicators and measurement scales.

**Table 2.**  
**Definition and Measurement of Variables**

<b>Variable</b>	<b>Definition of Variables</b>	<b>Indicator</b>
Tax Understanding	A taxpayer understands tax rules, including applicable tax rates set by law and tax benefits that can improve their life (Oktris <i>et al.</i> , 2024).	<ol style="list-style-type: none"> <li>1. Taxpayers grasp the concept of land and building tax.</li> <li>2. Taxpayers actively keep track of the due dates for land and building tax payments.</li> <li>3. Taxpayers know the process for registering as land and building taxpayers.</li> <li>4. Taxpayers understand regional governments utilize land and building taxes to fund regional initiatives.</li> <li>5. Taxpayers recognize the importance of understanding land and building tax obligations.</li> <li>6. Taxpayers understand the penalties for violating land and building tax regulations. (Abdullah <i>et al.</i>, 2022)</li> </ol>
Taxpayer Awareness	Taxpayers voluntarily and sincerely fulfill their tax obligations through their attitudes,	<ol style="list-style-type: none"> <li>1. Taxpayers acknowledge their responsibility to pay land and building tax.</li> <li>2. Taxpayers acknowledge the vital role of land and building tax in supporting the state.</li> <li>3. Taxpayers proactively pay their land and building tax.</li> </ol>

Continue:	intentions, and actions, without needing reminders, despite potential sanctions (Pratama & Ariani, 2023).	<ol style="list-style-type: none"> <li>4. Taxpayers acknowledge how land and building tax contributes to funding the state.</li> <li>5. Taxpayers understand that delaying land and building tax payments harms the region.</li> <li>6. Taxpayers understand that the government reinvests land and building tax income back into the community.</li> <li>7. High public trust in tax officials' performance increases taxpayers' awareness of the importance of taxes.</li> <li>8. Taxpayers understand that sharing knowledge through tax awareness campaigns encourages the public to pay their taxes. (Purwaningsih <i>et al.</i>, 2022)</li> </ol>
Tax Sanctions	Sanctions ensure that taxpayers comply with legal and taxation norms, reflecting the government's efforts to prevent violations of these regulations (Hambani & Lestari, 2020).	<ol style="list-style-type: none"> <li>1. Taxpayers are aware of the consequences associated with land and building tax.</li> <li>2. Ensure the timely payment of land and building taxes to avoid penalties.</li> <li>3. Taxpayers are aware that all parties who violate land and building tax laws must face firm sanctions.</li> <li>4. Taxpayers recognize the importance of enforcing sanctions on land and building taxes.</li> <li>5. Taxpayers recognize that levying significant penalties on land and building tax serves as a way to educate taxpayers.</li> <li>6. Taxpayers are aware that authorities initiate land and building tax sanctions with a warning notice.</li> <li>7. Taxpayers are aware that authorities can confiscate property from taxpayers who seriously violate the law.</li> <li>8. Taxpayers realize that tax sanctions can prevent them from repeatedly delaying land and building tax payments. (Purwaningsih <i>et al.</i>, 2022)</li> </ol>
Taxpayer Compliance	Taxpayers actively meet their tax duties in line with applicable legislation (Rotinsulu <i>et al.</i> , 2023).	<ol style="list-style-type: none"> <li>1. Pay land and building taxes by the due date.</li> <li>2. Taxpayers meet their land and building tax obligations according to the amounts specified in the tax payable notification letter (SPPT).</li> <li>3. Taxpayers willingly provide information about their property with tax officers.</li> <li>4. Taxpayers must accurately report information about taxable objects based on their actual condition.</li> <li>5. Taxpayers see themselves as fulfilling their civic duty and becoming tax-abiding citizens when they pay their taxes.</li> <li>6. The taxpayer has never faced punishment for issues related to paying land and building tax.</li> <li>7. Taxpayers consistently meet their commitments to pay land and building taxes. (Abdullah <i>et al.</i>, 2022)</li> </ol>

Sources: Developed by Authors, 2025

The researchers used multiple linear regression to test the hypotheses and examine the relationships between variables. Taxpayer compliance in paying land and building tax was the dependent variable, while tax understanding, taxpayer awareness, and tax sanctions were the independent variables.

## RESULT AND DISCUSSION

Table 3 presents the characteristics of those who participated based on gender and age. There were 79 male respondents (53 percent) and 71 female respondents (47 percent). Regarding age, respondents aged 45-60 had the highest number, 82 people (55 percent), and those under 20 had the lowest number, at zero people (0 percent).

**Table 3.**  
**Characteristics of Research Samples**

		<b>Frequency</b>	<b>%</b>
<b>Gender</b>	Man	79	53
	Woman	71	47
	<b>Total</b>	<b>150</b>	<b>100</b>
<b>Age</b>	< 20	0	0
	21-30	17	11
	31-45	24	16
	46-60	82	55
	> 61	27	18
	<b>Total</b>	<b>150</b>	<b>100</b>

*Sources:* Developed by Authors, 2025

The researchers conduct validity and reliability tests before performing the classical assumption test. Evaluating validity ensures the data accurately represents each variable while gauging reliability assesses the consistency of the measurement instrument. Following these preliminary evaluations, they used SPSS version 27 to do conventional assumption tests such as normality, multicollinearity, and heteroscedasticity. The F-test was then used to assess the overall impact of independent factors on the dependent variable, and the t-statistic was used to establish the individual influence of each independent variable. Finally, the coefficient of determination measured the proportion of the dependent variable's variation that could be explained by the independent variables.

**Table 4.**  
**Validity Test**

<b>Variable</b>	<b>R-Value</b>	<b>R Table</b>	<b>Results</b>
X <sub>11</sub>	0,709	0,165	Valid
X <sub>12</sub>	0,679		
X <sub>13</sub>	0,683		
X <sub>14</sub>	0,716		
<b>Variable</b>	<b>R-Value</b>		
X <sub>15</sub>	0,718		
X <sub>16</sub>	0,716		
X <sub>21</sub>	0,786		
X <sub>22</sub>	0,803		
X <sub>23</sub>	0,739		
X <sub>24</sub>	0,778		
X <sub>25</sub>	0,721		
X <sub>26</sub>	0,799		
X <sub>27</sub>	0,792		
X <sub>28</sub>	0,696		
X <sub>31</sub>	0,635		
X <sub>32</sub>	0,643		
X <sub>33</sub>	0,807		

Continue:	
X <sub>34</sub>	0,783
X <sub>35</sub>	0,790
X <sub>36</sub>	0,673
X <sub>37</sub>	0,791
X <sub>38</sub>	0,749
Y <sub>1</sub>	0,532
Y <sub>2</sub>	0,707
Y <sub>3</sub>	0,670
Y <sub>4</sub>	0,674
Y <sub>5</sub>	0,500
Y <sub>6</sub>	0,690
Y <sub>7</sub>	0,717

Sources: Developed by Authors, 2025

Table 4 provides evidence that all questions in the study demonstrated validity, with each item's computed r-value surpassing the minimum acceptable r-value of 0,165.

**Table 5.**  
**Reliability Test**

No.	Variable	Cronbach's	Range	Results
1.	Tax Understanding (X1)	0,786	0,60	Reliable
2.	Taxpayer Awareness (X2)	0,894		
3.	Tax Sanctions (X3)	0,873		
4.	Taxpayer Compliance in Paying Land and Building Tax (Y)	0,750		

Sources: Developed by Authors, 2025

The research instruments demonstrate reliability since Cronbach's Alpha value surpassed 0,60. The researchers conducted several assessments to ensure that the data met the assumptions of the statistical tests. The Kolmogorov-Smirnov test determined that the residual data was normally distributed, as indicated by a significance value of 0,200, which was larger than 0,05. A multicollinearity test showed that the independent variables did not exhibit strong correlations. The VIF values were below 10, and the tolerance values exceeded 0,10, confirming their suitability for inclusion in the model. Finally, the Glejser method heteroscedasticity test confirmed that the regression model met the assumption of homoscedasticity, as all significance values were greater than 0,05.

**Table 6.**  
**Multiple Linear Regression Test Results**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients			Adjusted R Square	
		B	T	Sig.	F	Sig.
1	(Constant)	10,882	6,467	0,000	45,932	0,000 <sup>b</sup>
	X1	0,367	3,774	0,000		
	X2	0,244	3,754	0,000		
	X3	0,051	0,886	0,377		

Sources: Developed by Authors, 2025

The constant of 10,882 in the regression analysis indicates that when all independent variables are zero, the dependent variable's value is 10,882. An increase in variables X1 (0,367), X2 (0,244), and X3 (0,051) tends to improve taxpayer compliance, according to the positive regression coefficients for these variables. The Adjusted R Square value of 0,475 in the coefficient of determination test indicates

that X1, X2, and X3 explain 47 percent of the variation in compliance, while other factors account for the remaining 53 percent. The F-test indicates that all three variables significantly impact taxpayer compliance simultaneously, as evidenced by a p-value of 0,000, which is less than 0,05. The t-test reveals that X3 has a significance value of 0,377, which is greater than 0,05, indicating that X3 does not affect taxpayer compliance. In contrast, X1 and X2 have significance values of 0,000, which are less than 0,05, suggesting that they do significantly influence taxpayer compliance.

The analysis of multiple linear regression identified a significant positive correlation between tax understanding (X1) and taxpayer compliance, with a significance level of 0,000 (less than 0,05) and a regression coefficient of 0,367. These findings support the first hypothesis, indicating that a greater understanding of taxes leads to higher compliance. This finding aligns with the Theory of Planned Behavior, which suggests that tax understanding shapes taxpayers' attitudes regarding their tax obligations, subsequently influencing their intention to comply. A positive attitude, along with subjective norms and perceived behavioral control encourage adherence to tax laws. This result aligns with prior studies conducted by Hikmah & Juitania, (2024); Sholikah & Syaiful, (2022); and Harmawati & Yadnyana, (2016), which consistently demonstrate similar findings. A solid grasp of tax concepts enables taxpayers to recognize the significance of paying taxes for national development and as a civic responsibility.

The analysis identified a significant positive correlation between taxpayer awareness (X2) and taxpayer compliance, indicated by a significance level of 0,000 (which is less than 0.05) and a coefficient of 0,244. This finding supports the second hypothesis that greater taxpayer awareness results in increased compliance. Higher awareness reflects an understanding that paying taxes is a legal obligation and a means to support national development. Taxpayers who recognize the value of taxes are more likely to pay on time, comply with regulations, and avoid penalties. This tendency aligns with the Theory of Planned Behavior, which posits that taxpayer awareness cultivates a positive attitude toward tax obligations. This attitude, along with perceived behavioral control and subjective norms, enhances the intention to comply, ultimately leading to increased compliance with Land and Building Tax obligations. This finding corresponds with studies by Nurasik *et al.* (2024) and Permatasari *et al.* (2022), which demonstrate that taxpayer awareness influences compliance.

The multiple linear regression analysis indicated that tax sanctions did not significantly impact taxpayer compliance (significance value = 0,377, more excellent than 0,05; coefficient = 0,051), which leads to the conclusion that the third hypothesis is disproven. Although stricter tax sanctions are theoretically expected to increase compliance by deterring non-compliant behavior through the threat of penalties, the empirical evidence from this study does not support this assumption. The rejection of the third hypothesis can be attributed to the finding that the perceived severity, enforcement, or awareness of tax sanctions among taxpayers in Mataram City is insufficient to alter their compliance behavior. Instead, the data suggest that taxpayers may either underestimate the likelihood or impact of sanctions or prioritize other considerations, such as the perceived benefits of non-compliance, over the risk of penalties. These results align with Oktavianti *et al.* (2021) and Hidayat (2024) research, who concluded that tax sanctions do not significantly relate to taxpayer compliance.

## CONCLUSION AND SUGGESTIONS

The study's findings highlight the crucial role of taxpayer awareness and understanding in encouraging compliance. However, tax sanctions do not significantly impact compliance with Land and Building Tax regulations. These echo findings that awareness and knowledge positively influence tax compliance, whereas sanctions may not. In response to these findings, the government should actively enhance taxpayer understanding and awareness through targeted educational initiatives, implement



persuasive rather than punitive approaches, streamline payment processes, and foster collaboration with local communities to effectively increase compliance and optimize Land and Building Tax revenue.

This study uses a small sample size and focuses on items in Mataram. Subsequent studies should increase the sample size by comparing data from other cities. Future studies should also consider including variables like income, service, education level, and others that might affect taxpayer compliance with paying land and building tax.

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