



## Factors Affecting Community Participation in Paying Land and Building Tax in Kuningan Regency

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**Abstract:** The main purpose of this study is to find out the factors that influence community participation in paying Land and Building Tax to communities in Kuningan Regency. This study used descriptive and verifiable methods. The sample in this study was 400 respondents. Based on the results of the study that tax literacy, community attitudes, and the leadership of the village head have a joint influence on community participation in paying land and building taxes, partially tax literacy has a significant positive effect on community participation in paying land and building taxes, community attitudes have a significant positive effect on community participation in paying land and building taxes, and the leadership of the village head has a significant positive effect on community participation in paying land and building taxes.

**Keywords:** Tax Literacy; Community Attitudes; Leadership of the village Head; Community Participation; Paying Land; Building Tax

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## INTRODUCTION

Indonesia as a country with the largest population level in the world, as evidenced by occupying the fourth largest position to reach 272 million people. With this huge number, the income sector or state revenue from the individual sector should be very large but in reality it is "Ironically, Indonesia's taxation when it became the fourth largest population country in the world, national income in various sectors was very low." (Susilawati, 2018).

In general, taxes are people's dues to the government sector based on legal norms (which are imposed) by not getting lead services directly to realize the general welfare. Land and Building Tax is a tax on the ownership of land and buildings that provides benefits and socioeconomic status to taxpayers. Taxes on land and/or buildings owned, controlled, and/or used by taxpayers, except for areas used for plantation, forestry and mining business activities.

Kuningan Regency is one of the regions in West Java Province, Kuningan Regency has contributed to the Land and Building Tax where the people of Kuningan Regency are required to pay the tax. Based on data from the Regional Revenue Office of Kuningan Regency from 2014 to 2022, the level of community payments on Land and Building Tax is still quite high, which means that community participation is still low, this has an impact on the level of land and building taxreceivables per year. The data based on a survey regarding the level of land

and building tax receivables in Kuningan Regency is as follows:

Table 1. Land and Building Tax Receivable Rate 2014-2022 Brass District

No	Year	SPPT	Nominal (Rp)
1	2014	15.705	570.272.525
2	2015	24.601	1.090.914.951
3	2016	15.400	830.931.815
4	2017	15.866	848.410.951
5	2018	25.448	1.186.361.047
6	2019	18.082	983.051.783
7	2020	15.822	918.705.150
8	2021	26.048	1.451.905.841
9	2022	259.139	12.290.112.857

Source: Kuningan Regency Regional Revenue Office, 2022

Based on the table above, the participation of people in Kuningan Regency in paying Land and Building Tax is still relatively low, as evidenced by the level of land and building tax receivables from 2014 to 2022 is still relatively high and also fluctuating. This means that if the land and building tax receivables are still relatively high, then public participation in the payment of land and building tax is still low, this disrupts the stability of tax revenues. In addition, there are also several factors that cause low community participation in paying Land and Building Tax.

Based on a preliminary survey in the field on 40 people in Kuningan Regency, it turns out that there is still a phenomenon where 38 people have not paid land and building tax and 2 people have paid land and building tax, this shows that people are still not aware of their obligations in terms of taxation. So this has implications for community participation in paying Land and Building Tax. (Ni'am, 2021) stated that the factors that influence community participation include: tax literacy, community attitudes and the leadership of the village head.

Tax literacy is one of the factors that affect people's participation in paying Land and Building Tax, literacy is the ability of a person to understand and read information about taxation whose purpose is to make information in making decisions. Tax literacy has an important role in humans, namely the ability or knowledge and behavior of the ability regarding taxes, if a person's tax literacy is high then the person's participation in understanding and paying taxes will be higher, on the contrary, if a person's tax literacy is low, then the person's participation in understanding and paying taxes will be low.

Tax literacy research on community participation in paying taxes (Pasaribu et al., 2015) states that tax literacy has a positive effect on community participation in paying Land and Building Tax, strengthened by research (Djunaeni, 2019),(Ni'am, 2021), (Darmian, 2022), (Putri, 2018),(Hernando & Wahyudin, 2020),(Boediono et al., 2018). However, according to research (Handayani, 2017) states that tax literacy negatively affects community participation, strengthened by research (Kesaulya & Pesireron, 2019), (Sairi et al., 2016),(Bagariang, 2019) and (Rosina & Pabalik, 2019).

The second factor is the attitude of the community in paying the Land and Building Tax, the attitude of the community is an act based on certain beliefs or views on life. The attitude of society is to assess everything whether objects, people or events to determine whether it is beneficial or not. Community attitudes play an important role in community participation in paying Land and Building Tax, if the community's attitude is high, then community participation in paying Land and Building Tax will be higher because as taxpayers the community is aware of their obligations and vice versa if the community's attitude is low, community participation in paying Land and Building Tax will be low.

Research on community attitudes towards community participation in paying Land and Building Tax (Haryaningsih & Juniwati, 2021) states that the attitude of the community has a positive effect on the participation of the community in paying land and building tax, strengthened by research (Gunadi & Widiyanto, 2020). (Fachirainy et al., 2021), (Lasmaya & Fitriani, 2017). However, according to research (Sumarauw et al., 2015) states that people's attitudes negatively affect people's participation in paying Land and Building Tax, strengthened by research (Prihatiningsih, 2020).

The third factor is the leadership of the village head towards the participation of the community to pay land and building tax, according to (Samin et al., 2017) leadership comes from the word leader which means someone who has expertise and strength in a field so that it can influence others to cooperate in certain activities for certain purposes and objectives. Leadership is an aspirational and creative spiritual and moral force that influences members to change their attitudes and make them conform to the will of the leader. . The leadership of the village head is formal leadership in which the leader is oriented towards regulations and is obliged to

fulfill the assigned tasks. The leadership of the village head plays an important role in the participation of the community in paying the Land and Building Tax, if the village head is firm and active in reminding the community to pay the Land and Building Tax, the community's participation in paying the Land and Building Tax will be higher because the community complies with the village head's regulations and vice versa if the village head's leadership is low, the community's participation in paying the Land and Building Tax will be low.

The village head's leadership research on community participation in paying land and building tax (Supriasto, 2014) states that the village head's leadership has a positive effect on community participation in paying land and building tax and is strengthened by research (Bagariang, 2019) and (Pekerti et al., 2015). However, according to research (Samin et al., 2017) states that the leadership of the village head negatively affects community participation in paying land and building tax and is strengthened by research (Boediono et al., 2018) and (Kesaulya & Pesireron, 2019). The purpose of this study is to prove the formulation of problems regarding factors that affect people's participation in paying Land and Building Tax.

## METHODOLOGY

The research methods used are descriptive and verifiable methods, with a quantitative approach. The data collection method used is a survey with a questionnaire data collection technique. The population in this study was people in Kuningan Regency with a total of 32 sub-districts as many as 1,167,686 people. The sampling technique used is random sampling with certain standards, the sample used is 400 people from 32 sub-districts. Data analysis techniques in this study used instrument tests (validation and reliability tests), data transformation tests, classical assumption tests, multiple regression tests, coefficient of determination tests and hypothesis tests (F tests and t tests).

## RESULTS

The description of gender (X<sub>1</sub>) of all respondents totaling 400 respondents, 53% were male respondents. The age of respondents (X<sub>2</sub>) as many as 42% of respondents aged 40 years - 50 years, this represents that most of the subjects of land and building tax are adults. The level of education (X<sub>3</sub>) of the total respondents, which amounted to 400 respondents, as many as 43% were elementary school graduates, this represents that people's literacy towards taxes is still inadequate. The results of multiple linear analysis using the SPSS application program version 21 can be seen in the table below.

Table 2 Multiple Regression Test Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	24.169	2.266		10.666	.000
	Tax Literacy,	.304	.056	.093	3.868	.002
	Community Attitudes,	.302	.050	.002	5.036	.000
	Village Head's Leadership.	.422	.048	.126	2.533	.012

Source: Data Output Results 2022, IBM Statistic SPSS 21

Based on table 2, a multiple linear regression equation is obtained as follows:

$$Y = 24.169 + 0.304 + 0.302 + 0.422 + e$$

1. A constant value of 24,169 shows that when overall the predictor variables (tax literacy, community attitudes, and village head leadership) are equal to zero, then community participation pays Land and Building Tax of 24,169.
2. The coefficient value of regression of tax literacy variables shows that a positive result of 0.304 means that there is a positive relationship between tax literacy and community participation in paying Land and Building Tax. The higher the tax literacy, the higher the participation of the community to pay the Land and Building Tax.
3. The coefficient value of regression of community attitude variables shows that a positive result of 0.302 means that there is a positive relationship between community attitudes and community participation in paying Land and Building Tax. The higher the attitude of the community, the higher the participation of the community to pay the Land and Building Tax.
4. The coefficient value of regression of the village head's leadership variable shows that a positive result of 0.422 means that there is a positive relationship between the village head's leadership and the community's participation in paying land and building tax. The better the leadership of the village head, the higher the participation of the community to pay the Land and Building Tax.

The coefficient of determination in multiple linear regression is used to determine the simultaneous presentation of the influence of independent variables on dependent variables.

Table 3. Coefficient of Determination Test

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.855 <sup>a</sup>	.824	.717	1.49587
a. Predictors: (Constant), Village Head Leadership, Tax Literacy, Community Attitudes				

Source: Data Output Results 2022, IBM Statistic SPSS 21

Based on the results in table 3 above, the Adjusted R Square value of 0.717 was obtained. It can be concluded that the magnitude of the influence of tax literacy (Variable X<sub>1</sub>), community attitudes (Variable X<sub>2</sub>), and leadership of the village head (Variable X<sub>3</sub>) on community participation in paying Land and Building Tax (Variable Y) of 71.7%. While the remaining 28.3% is explained by other variables that were not observed in this study.

The F test is used to test together the influence of the hypothesized free variable on the bound variable. The results of the F test using the SPSS version 21 application program can be seen in the table below.

Table 4. Stimulant Test Results (F Test)

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	21.935	3	7.312	13.268	.000 <sup>b</sup>
	Residual	886.105	396	2.238		
	Total	908.040	399			
a. Dependent Variable: Community Participation						
b. Predictors: (Constant), Village Head Leadership, Tax Literacy, Community Attitudes						

Source: Data Output Results 2022, IBM Statistic SPSS 21

13.268 and the value of  $F_{table}$  at a signification level of 0.05 with dfl (number of variables-1) = 4-1=3, and df2 (n-k-1) = 400-3-1 = 396, the result of  $F_{count} > F_{table}$  (13,268) > 2,640), then the  $H_0$  rejected and  $H_a$  accepted, thus hypothesis 1 accepted namely taxation literacy ( $X_1$ ), community attitudes ( $X_2$ ) and the leadership of the village head ( $X_3$ ) have a joint and significant effect on community participation in paying the Land and Building Tax (Y).

The t test is used to test hypotheses 2, 3 and 4 and to determine the influence of each free variable on the bound variable. The test was performed using a one-tailed test at  $\alpha = 5\%$ , which means that the confidence level is 95%. The results of the partial test (t test) using the SPSS version 21 application program can be seen in the table below.

Table 5. Partial Test Results (t Test)

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	24.169	2.266		10.666	.000
	Tax literacy	.304	.056	.093	3.868	.002
	Community attitudes	.302	.050	.002	5.036	.000
	Village Head Leadership	.422	.048	.126	2.533	.012
a. Dependent Variable: Community Participation						

Source: Data Output Results 2022, IBM Statistic SPSS 21

Based on the results in table 5 above, the results of the hypothesis can be partially known as follows:

1. Hypothesis 2 (The Effect of Tax Literacy on Community Participation)

Based on the results in the table above, the testing of tax literacy variables ( $X_1$ ) on community participation (Y) resulted in a calculated t value of 3,868 and a signification value of 0,000. The t value of the table is by (signification rate 5% with degree of freedom df = (n-k-1). The signification value of 0.000 < 0.050 and the calculated t value > from t table (3.868 > 1.651), meaning that tax literacy has a positive and significant effect on people's participation in paying Land and Building Tax, thus hypothesis 2 is accepted.

## 2. Hypothesis 3 (Influence of Community Attitudes on Community Participation)

Based on the results in the table above, the testing of the variables of community attitudes ( $X_2$ ) towards community participation (Y) resulted in a calculated t value of 5,036 and a signification value of 0.000. The t value of the table is by (signification rate 5% with degree of freedom  $df = (n-k-1)$ ). The signification value of  $0.000 < 0.050$  and the calculated t value  $>$  from the table t ( $5,036 > 1,651$ ), meaning that people's attitudes have a positive and significant effect on people's participation in paying Land and Building Tax, thus hypothesis 3 is accepted.

## 3. Hypothesis 4 (The Influence of Village Head Leadership on Community Participation)

Based on the results in the table above, the testing of the village head's leadership variable ( $X_3$ ) on community participation (Y) resulted in a calculated t value of 2,533 and a signification value of 0,000. The t value of the table is by (signification rate 5% with degree of freedom  $df = (n-k-1)$ ). The signification value of  $0.000 < 0.050$  and the calculated t value  $>$  from the table t ( $2,533 > 1,651$ ), meaning that the leadership of the village head has a positive and significant effect on the participation of the community in paying the Land and Building Tax, thus hypothesis 4 is accepted.

## DISCUSSION

### **The influence of tax literacy, community attitudes and village head leadership on community participation in paying Land and Building Tax in Kuningan Regency**

The results of the F test showed that tax literacy, community attitudes and village head leadership towards community participation in paying Land and Building Tax in Kuningan Regency had a significant effect, meaning that the findings of this study could be generalized to all members of the population. Together the variables of tax literacy, community attitudes and the leadership of the village head can be used to influence participation in paying the Land and Building Tax.

Based on the results of the analysis obtained from the coefficient of determination test, it shows that the variables of tax literacy ( $X_1$ ), community attitudes ( $X_2$ ) and the leadership of the village head ( $X_3$ ) have a great influence. This shows the meaning that independent variables consisting of tax literacy ( $X_1$ ), community attitudes ( $X_2$ ) and the leadership of the village head ( $X_3$ ) are able to influence community participation in paying Land and Building Tax as a dependent variable.

The findings of this study are in line with research (Gunadi & Widiyanto, 2020) states that tax literacy, community attitudes, and the leadership of village heads together have a positive effect on community participation in paying Land and Building Tax. Strengthened by research (Djunaeni, 2019), (Ni'am, 2021), (Pasaribu et al., 2015), (Lasmaya & Fitriani, 2017).

### **The effect of tax literacy on community participation in paying Land and Building Tax in Kuningan Regency**

Based on the results of the partial test (t test) this study shows that tax literacy has a positive and significant effect on community participation in paying Land and Building Tax in Kuningan Regency. Significant influence means that the results of this study can be generalized to all members of the population. Tax literacy affects a person in fulfilling their tax payment obligations, the higher the tax literacy, the higher the community's participation in fulfilling their tax obligations.

The literacy of an individual has an impact on the ability, understanding of an individual on an object, which later becomes an information in making a decision, this is also assembled with the level of tax literacy, if an individual has a level of tax literacy, then the person understands taxes, understands tax regulations and others, when they understand tax literacy, individuals realize that taxes are very important and the impact on being aware of taxation paying taxes, so being aware of paying taxes indicates that people's participation in payments is increasing, especially in the payment of land and building taxes.

The results of this study are in accordance with research (Hernando & Wahyudin, 2020) state that tax literacy has a positive effect on people's participation in paying Land and Building Tax. Strengthened by research (Boediono et al., 2018), (Haryaningsih & Juniwati, 2021), (Hamzah, 2019), (Fachrainy et al., 2021).

### **The influence of community attitudes towards community participation in paying Land and Building Tax in Kuningan Regency**

Based on the results of the partial test (t test) this study shows that community attitudes have a positive and significant effect on community participation in paying Land and Building Tax in Kuningan Regency. Significant influence means that the findings of this study can be generalized to all members of the population. The higher the attitude of the community, the higher the participation of the community to pay the Land and Building Tax.

Attitude is a reflection of a person starting from the understanding and knowledge of that person, as well as the attitude of the community, where the public knows will understand, understand about taxation knowledge, if the

attitude of the community is aware of taxation then they understand that taxes are very important for the state, so that the public attitude towards high taxes, then people's participation in paying taxes is higher as well, and this relates to the payment of taxes in particular the land and building tax.

The results of this study are in accordance with research (Lasmaya & Fitriani, 2017) which states that community attitudes have a positive effect on people's participation in paying Land and Building Tax. This research was strengthened by research (Rusli & Nainggolan, 2021), (Putri, 2018), (Hamzah & Suhendar, 2020) and (Jannah, 2018).

### **The influence of the village head's leadership on community participation in paying land and building tax in Kuningan Regency**

Based on the results of the partial test (t test) this study shows that the leadership of the village head has a positive and significant effect on community participation in paying land and building tax in Kuningan Regency. Significant influence means that the results of this study can be generalized to all members of the population. The leadership of the village head influences a person in fulfilling the obligation to pay taxes. If the village chief's leadership is good, it will encourage participation in tax payments.

The findings of this study are in line with the research (Putri, 2018) which states that the leadership of the village head has a positive impact on community participation in paying land and building tax. Strengthened by research (Febriani & Kusmuriyanto, 2015), (Febriliana & Zulistiani, 2021), (Hamzah & Suhardi, 2019) and (Supriasto, 2014).


### **CONCLUSION**

Based on the results of data analysis and hypothesis testing, it can be concluded that tax literacy, community attitudes and the leadership of the village head jointly influence community participation in paying land and building tax. This means that tax literacy, community attitudes and the leadership of the village head are some of the factors that affect the level of community participation in paying the Land and Building Tax. Tax literacy has a positive and significant effect on community participation in paying Land and Building Tax. This means that the higher the tax literacy, the level of community involvement in paying the Land and Building Tax will increase. The attitude of the community has a positive and significant effect on community participation in paying the Land and Building Tax. This means that the higher the attitude of the community, the level of community participation in paying the Land and Building Tax will increase. The leadership of the village head has a positive and significant effect on community participation in paying land and building tax. This means that the higher the level of leadership of the village head, the level of community involvement in paying the Land and Building Tax will increase.

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