Effect of Fine Sanctions on Taxpayers' Compliance in Paying Land and Building Tax in South Tondano District Minahasa Regency

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Abstract: This research aims to determine how much fines affect taxpayer compliance in paying land and building taxes in South Tondano District, Minahasa Regency. Fines are an important instrument to encourage taxpayer compliance, where late PBB payments are subject to an administrative fine of 2% per month with a maximum fine of 48% or the equivalent of 2 years. The research method used is quantitative, with primary data as the source. The population in this research is all taxpayers in South Tondano District, Minahasa Regency, namely 771 taxpayers who are a sample of 50 taxpayers. Data analysis uses a regression test to test the effect of the fine sanction variable on taxpayer compliance in paying PBB. The research results show that results show that fines have a positive and significant effect on taxpayer compliance in paying PBB. These findings indicate that the higher the administrative fine imposed, the higher the level of taxpayer compliance because taxpayers will choose to pay taxes on time rather than being late and subject to fines. This research concludes that applying fines has effectively increased taxpayer compliance in paying PBB. Therefore, enforcement of fines needs to be carried out consistently to ensure a higher level of taxpayer compliance.

INTRODUCTION

Taxes are the main source of state revenue used to finance government expenditure and national development (Devano, 2006). There are several types of taxes, namely PBB, VATN, BM VAT, and Income Tax (Anggraini, 2007). Of these various taxes, the Land and Building Tax (PBB) has a fairly important role in financing development. This is because most of the taxes are returned to the regions for regional development and other regional autonomy, in this case it is 90% of the overall PBB, and the 10% is still given to the Center. According to statistical data from the Ministry of Finance, revenue from the UN sector in 2023 will reach IDR 43.1 trillion or

114.4% of the set target, with a growth of 39.2% compared to the previous year.

Based on Law Number 12 of 1985, as amended by Law Number 12 of 1994 concerning Amendments to Law Number 12 of 1985 concerning Land and Building Tax, it is known that the basis for the imposition of land and building tax is based on the Selling Value of tax objects. The determination of land and building taxes is objective. Namely, taxes are imposed on tax subjects on the ownership of land/land and/or buildings without paying attention to the ability of the tax subjects concerned. The determination is based on the real situation in the field of the tax object concerned. The following is the PBB revenue target in South Tondano District, Minahasa Regency.

Although the realization of PBB revenue nationally has exceeded the target, there are still problems regarding taxpayer compliance in various regions. This is reflected in several studies showing that UN taxpayers' compliance level varies and tends to be suboptimal. For example, research in Buleleng Regency shows that PBB taxpayers' compliance level decreased from 68.80% in 2019 to 47.33% in 2022 (Febtrina, A., Ahmad, A. W., & Mustika, R, 2022). Similarly, a study in Padamukti Village recorded that the compliance rate of PBB taxpayers only reached 53% in 2020 (Wulandari, I., Sinaga, Y. V. Y., & Utomo, R. B. 2020). This also happened in the southern Tondano sub-district in Minahasa Regency, as seen in the table below, which illustrates the level of land and building tax revenue that is not in accordance with the expected target.

Table 1. Land and Building Tax Revenue in South Tondano District, Minahasa Regency

Year	Target	Realisation	Percentage
2021	Rp. 340.815.113	Rp.192.974.091	56,62%
2022	Rp. 439.018.306	Rp.192.177.005	43,77%
2023	Rp. 429.929.151	Rp. 192.563.644	44,78%

Table 1 shows that land and building tax revenues in South Tondano District, Minahasa Regency, have not met the target for the last three years. The lack of an active role of the people in paying taxes can cause a decrease in tax revenues received, automatically affecting the amount of state revenue and hindering national development. The problem of the lack of realization of PBB revenue from the target is indicated by the factor of taxpayer compliance in paying taxes, which is lacking. Low taxpayer compliance is caused by the government rarely conducting tax socialization in the South Tondano District, Minahasa Regency. This is also due to the rampant cases of tax people committing tax fraud, one of which is misusing tax money for individual interests so that public trust decreases. Tax sanctions implemented by the government also do not run well because there is no supervision carried out by the government; weak and uncontrolled sanctions impact low taxpayer compliance.

Nugroho (2006) explained that various internal and external factors can cause a low level of compliance of taxpayers in paying PBB. Internal factors include taxpayer awareness, tax understanding, and income level. Meanwhile, external factors include the quality of fiscal services, tax socialization, and the implementation of tax sanctions. Among these factors, tax sanctions, especially fine sanctions, have a strategic role in encouraging taxpayer compliance.

Several previous studies have proven the positive and significant influence of fine sanctions on the compliance of UN taxpayers. Research conducted at the UPTD of Regional Revenue Management of Sukabumi City shows that fine sanctions have a positive and significant effect on taxpayers' compliance in paying PBB, with a t-calculated value of 6.252, which is greater than the t-table of 1.66 (Muliari, 2011). Similar results were also found in a study in Tegongan Village,

which proved that tax sanctions significantly affect taxpayers' compliance with paying PBB (Santi, 2012).

However, the effectiveness of the implementation of fine sanctions in increasing the compliance of UN taxpayers still faces various obstacles. One of the main obstacles is the lack of optimal socialization to the public regarding the sanctions that will be received if they neglect their tax obligations (Handayani, 2009). This causes many taxpayers to understand still not the consequences of delay or negligence in paying PBB. In addition, implementing fine sanctions is also influenced by other factors, such as taxpayers' financial conditions and risk preferences (Sapiadi, 2013). Taxpayers with limited financial conditions tend to have difficulty paying PBB on time, while different risk preferences can influence taxpayers' decisions in complying with or ignoring their tax obligations.

In an effort to optimize UN revenue, the government has taken various strategic steps. One of them is by linking public service activities such as making NPWP and borrowing money at banks with proof of payment for the United Nations (Handayani, 2009). This step is a form of indirect administrative sanctions applied to encourage taxpayer compliance. The government has also developed a service system for taxpayers using information technology to facilitate the PBB payment process (Sapiadi, 2013). This aligns with the principle of good service as one of the key elements in achieving taxpayer compliance and applying firm and fair sanctions (Santi, 2012).

Based on the description above, research on the effect of fine sanctions on taxpayers' compliance in paying PBB is important. This research will not only provide an overview of the effectiveness of fine sanctions in increasing taxpayer compliance, but it can also be an input for the government in developing more effective tax policies.

RESEARCH METHODS

The type of research used is quantitative descriptive (Sugiyono, 2007). This is used to determine and test the effect of fine sanctions on taxpayers' compliance in paying PBB taxes with taxpayer awareness as a mediation variable using data in the form of numbers. The figures were obtained from the respondents' relatively large answers, so they had to be processed using SPSS data. The location of this research is South Tondano District, Minahasa Regency.

Population is the entire subject of research (Arikunto, 2006). According to Sugiyono (2007:61), a population is a generalization consisting of objects or subjects that have certain qualities and characteristics that are applied to be studied, and then conclusions are drawn. The population in this study is all taxpayers in South Tondano District, Minahasa Regency, namely 771 taxpayers, who are a sample of 50 taxpayers.

Samples are part of the number and characteristics possessed by the population (Sugiyono, 2007:62). Sample Size with formula:

$$n = \frac{N}{1 + Ne\,2}$$

Where:
n = Sample Size
N = Population Size
e = Maximum error limit tolerated in the sample (10%)
(umar, 2005).

Sampling depends on the researcher's ability to see from the time, energy, and funds of the narrow breadth of the observation area of each object because this involves a lot of data and the amount of risk borne by the researcher (Sugiyono, 2009)

Data Collection Methods

The data collection method used in this study is data collection through questionnaires. According to Arikunto (2006), a questionnaire is a number of written questions used to obtain information from respondents in the sense of reports about their personal or things they know. The basis for using this method is that questionnaires are used to collect data from respondents. The questions asked of the respondents are in accordance with the researcher's intentions. The data collected will be easier to analyze and save time, effort, and costs.

Data Analysis Methods

Descriptive Statistics are statistics that describe phenomena or characteristics of data. According to Ghozali (2005:19), the use of descriptive statistical methods provides an overview or description of data.

An overview of Fine Sanctions can be obtained by:
Minimum score = lowest score x number of questions
Maximum score = highest score x number of questions
Score range = highest score – lowest score
Class interval = (highest score – lowest score: 5)

An overview of taxpayer compliance can be obtained by:
Minimum score = lowest score x number of questions
Maximum score = highest score x number of questions
Score range = highest score – lowest score
Class interval = (highest score – lowest score: 5)

Hypothesis test

The statistical hypothesis to be tested is homogeneity, which determines the amount of effective contribution given by the independent variable, namely the Fine Sanction on the dependent variable of taxpayer compliance in paying land and building taxes. Using Formulas

$$H_0 : \sigma_1{}^2 \leq \sigma_2{}^2$$
$$H_1 : \sigma_1{}^2 > \sigma_2{}^2$$

Side Neta: 5% = 0.05

Test Statistics:

$$F = \frac{Largest\ sample\ variance}{Smallest\ sample\ variance} = \frac{s_1^2}{s_2^2}, \text{bila} s_1^2 > s_2^2$$

RESULTS AND DISCUSSION
Result
Compliance in Paying Taxes in South Tondano District

Some of the research's obstacles are explaining the behaviour of compliance in paying tax fines and being obliged to pay taxes. Based on the findings at the research location, the behaviour of the community in South Tondano District per individual to not comply with tax provisions is influenced by behavioural intentions, which are influenced by three factors, namely: 1) behavioural belief, which is the belief in the outcome of a behaviour (outcome belief) that forms the attitude variable, 2) normative belief, which is the individual's belief in the normative expectations that are the reference which forms the subjective normative variable (subjective norm), and 3) Control belief, which is an individual's belief/perception about the existence of things that affect (inhibit or

support) behaviour that forms the perceived behavioural control variable (perceived behavioural control).

Generally, people in every country have a tendency to escape from paying taxes. The problem arises from the idea that paying taxes is a sacrifice citizens make by voluntarily handing over part of their assets to the state. Efforts made by taxpayers to escape taxes are an effort called resistance to taxes. Various forms of resistance as a reaction to incompatibility or dissatisfaction with the enactment of taxes are often manifested in the form of passive resistance and active resistance; this occurs when researchers conduct research studies in the South Tondano District. This analysis was carried out using quantitative analysis techniques using the SPSS statistical formula (by testing two paired samples). The result of the study is that there is a difference in the average compliance of taxpayers before and after making tax payments to be more transparent, so the data from the research results will be described in detail from Variable X and Variable Y.

The data of this study was taken from two categories of Variable assessment, namely Fine Sanctions (Variable X) and Variable (Y) Taxpayer Compliance. This research data is focused on the payment of Land and Building taxes in the South Tondano District. Referring to these two variables, the researcher took a sample of 50 people. The data was randomly sampled, consisting of 25 men and 25 women; the measurement of the variables was taken using an assessment questionnaire in the questionnaire, namely: Strongly agree with the predicate 5, Agree with the predicate 4, Agree with the predicate 3, Disagree with the predicate 2, Disagree with the predicate 1. From some of the assessment items above in this study, the data taken is the result of filling in the assessment item of the presentation of each respondent who was taken, then the results were analyzed using a simple regression method using Variables Entered/Removed statistical data processing using SPSS version 23 software, then the results were assessed by testing the level of confidence in the form of data The research hypothesis of the analysis data results can be seen in following table

Table 2. Variables Entered/Removeda

Model	Variables Entered	Variables Removed	Method
1	xb	26,4.	Enter

a. Dependent Variable: X
b. All requested variables entered.

Based on the output of the first part of Variables Entered/Removed above, some of the data from the questionnaire analysis that was indirectly tested using variable X with a Trust removed value of 2.64 is clear; this method uses the Enter method. The data of the 2.64 impressions will be further analyzed on the Y variable using the Summary Model.

Table 3. Model Summary Variabel Y

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.20a	.225	.235	.26,4

a. Predictors: (Constant), Y

Based on the Variable Y table data, it is explained that the magnitude of the correlation value or relationship R is 20, and it is explained that the magnitude and percentage of the influence and percentage of Variable X on Variable Y with the Presentation of 20 respondents have the same correlation of answers in each existing sociological context both in Variable X and Y. with an average mean value of 26.4 the data will be reflected in the statistical hypothesis testing data using the Anova Model

Table 4. ANOVA

Model		Sum of Squares	Df	Mean Square	F	Sig.
	Variabel X	13.120	.961	0.264	111.057	0.05b
1	Variabel Y	7.110	23	.091		
	Total	20.240	24			

Based on the ANOVA percentage data above, it is explained that related to the uncertainty in providing comments, the results of filling in the customers who are more likely to disagree with the presentation of 13 120 while disagreeing with 7,110 in several other categories do not get an assessment response.

Table. 5. Summary of X Variable Result Data Statistics

Fine Sanctions		
N	Valid	26,40
	Missing	0
Mean		26.40
Std. Error of Mean		.961
Median		26.00
Mode		25
Std. Deviation		4.297
Variance		18.463
Range		10
Minimum		25
Maximum		35
Sum		101.57

The table above shows that the average score of the post-test results is 26.40. The data of the presentation results of the Minimum value is 25 while the Maximum percentage of 35 is calculated based on the data from the analysis of the percentage of respondents who answered all the questions in the questionnaire; most of the special men do not agree with approximately 25% of men for the enforcement of Land and Building tax collection to test the level of confidence of the researcher conducted a further test by using a hypothesis test on the next sheet.

Table 6. Y Variable Result Data Summary

Statistics		
Taxpayer Compliance		
N	20	26,40
	0	0
Mean		26.40

Std. Error of Mean	.961
Median	26.00
Mode	25
Std. Deviation	4.297
Variance	18.463
Range	7
Minimum	20
Maximum	13
Sum	111.57

The table above shows that the average score of the post test results is 26.40. The data from the presentation results of the minimum value is 20 while the maximum percentage is 13 the difference is 7 Respondents The results of this calculation are calculated based on the data from the analysis of the presentation of the respondents in answering all the questions in the questionnaire, most of the people specifically for men do not agree with approximately 18% of the people who agree with the implementation of tax collection for each family group in the sub-district, this is influenced by how important the payment of taxes for the State is as follows: This will display data from the regression analysis results of the two existing variable indicators to determine the form of improvement and community response in the event of not participating in paying fines and taxpayers.
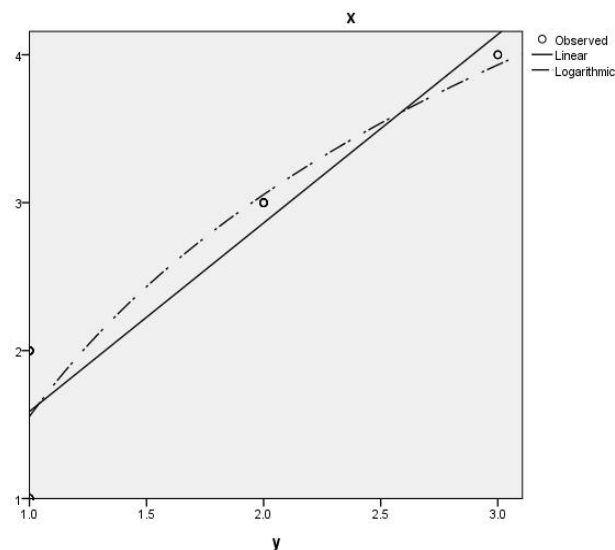

Figure 1. Normality test

The data above illustrates that the logarithmic line shows that the people in South Tondano District have not realized how important taxpayers are and have not properly understood the importance of taxes. A further test using the Variable hypothesis test was enacted to determine the amount of data tested to obtain the truth of the significance.
Hypothesis Testing
Variant Homogeneity Test

The data used for homogeneity is the difference in learning outcomes. The following are the steps to test the homogeneity of the experimental class and the control class:
The statistical hypothesis to be tested in both groups is

$$H_0 : \sigma_1{}^2 \leq \sigma_2{}^2$$
$$H_1 : \sigma_1{}^2 > \sigma_2{}^2$$

1) Real Status: 5% = 0,05
2) Test Statistics:

$$F = \frac{Largest\ sample\ variance}{Smallest\ sample\ variance} = \frac{s_1^2}{s_2^2}, bila\, s_1^2 > s_2^2$$

3) Acceptance or Rejection Criteria H_0
If the value $F_{count} < F_{1-\frac{\alpha}{2}}$ dan $F_{count} > F_{\frac{\alpha}{2}}$, then reject H_0

If the value $F_{1-\frac{\alpha}{2}} < F_{count} < F_{\frac{\alpha}{2}}$, then there is not enough evidence to reject H_0

Table 7. Results of Variance Homogeneity Calculation for X and Y Variable Data

F-Test Two-Sample for Variances		
	Fine Sanctions	Taxpayer Compliance
Mean	26.4	39.25
Variance	18.46315789	19.77631579
Observations	20	20
Df	19	19
F	0.933599468	
P(F<=f) one-tail	0.441260468	
F Critical one-tail	0.461201089	

The results of the analysis of the homogeneity test of F variance on the data of the difference between the results Correlation with $s_1^2 = 111.77$ and $s_2^2 = 18,46$ providing value $F_{count} = 1,070$ While $F_{\frac{\alpha}{2}} = 2,217$ dan $F_{1-\frac{\alpha}{2}} = 0,111.057$ These results show that $F_{1-\frac{\alpha}{2}} < F_{count} < F_{\frac{\alpha}{2}}$ atau $F_{1-\frac{\alpha}{2}} = 0,4510 < F_{count} = 1,070 <$ until there is not enough evidence to refuse $H_0 : \sigma 12 = \sigma 22$. So, the variance of the two Variables X and Y is homogeneous or equal.

The normality and homogeneity tests revealed that the data from Variable X was normally distributed and homogeneous. Based on this, the testing of research hypotheses (H1) and hypotheses (H0) will continue.

H0 = There is no significant difference in results in variables X and Y regarding public statements related to Taxpayer Compliance and Tax Fines.

H1 = There is a difference between the results of the statement and the questionnaire results with the proof of testing using statistical testing using SPSS software version 23.

Discussion
Based on the data from the results of the research conducted using statistical data analysis, it is known that there is a correlation between Variables X and Y In terms of providing statements regarding the disagreement to pay taxes with a presentation of as much as 80%, this gives an indication that the public has a weak understanding in paying taxes and paying tax fines. The causes of taxpayers' non-compliance vary; the main reason is the income earned by taxpayers, which is mainly aimed at meeting their living needs. The emergence of conflicts between self-

interest and state interests. Another reason is that taxpayers are unaware of state obligations, do not obey the rules, lack respect for the law, have high tax rates and have environmental conditions.

Based on the results of research, most of the people in South Tondano District believe that taxpayers are individuals or entities, including tax payments and withholding, who have tax rights and obligations in accordance with the provisions and tax laws and regulations. Still, unfortunately, most people do not fulfil their tax obligations correctly. Taxpayers are individuals or entities that, according to the provisions of tax laws and regulations, are determined to carry out tax obligations, including tax collection or certain tax deductions. Still, unfortunately, most of the implementing parties, in this case, the relevant agencies, rarely conduct socialization so that the concept and mindset of the public towards taxpayers is very low, the uncertainty of the community in terms of smouldering fines and doing taxpayers in Tanjung Ternate Village Lately, it has deteriorated very much because the rules and even programs carried out by the relevant agencies are not carried out regularly, this indicates that people in each village do not want to pay taxes. From a legal point of view, most of the village people do not understand the situation correctly. In the KUP, the provisions regarding the obligation to register for individual taxpayers (WP OP) are differentiated in tax treatment between taxpayers who run businesses or independent jobs and individual taxpayers who do not run businesses or independent jobs.

According to Nugroho & Agus, 2006, individual taxpayers who run businesses or independent jobs and corporate taxpayers are required to register to obtain a Taxpayer Identification Number (NPWP) no later than one month after the start of the business (Rosdiana and Irianto, 2011). What is meant by when the business starts to run is the time that occurs first between the time of establishment and when the business begins to be carried out. This encourages that every time the public taxpayer officer states why entrepreneurs and even traders rarely pay taxes. In contrast, we small communities often pay taxes, which indicates that there is no transparency in collecting or even collecting taxes. The fine is based on the request of the community.

Although fine sanctions have a positive effect, several factors affect the effectiveness of their implementation in increasing taxpayer compliance. Taxpayer Awareness. The level of taxpayer awareness is still the main obstacle in optimizing PBB revenue. Many taxpayers do not understand the importance of paying taxes for regional development. Suboptimal socialization leads to a low public understanding of the consequences of late PBB payments. 2. Quality of Physical Services. Quality fiscal services have proven to have a positive effect on taxpayer compliance. When tax officers provide good and informative service, taxpayers tend to be more compliant in fulfilling their tax obligations. 3. Economic Conditions. Taxpayers' economic factors also affect the level of compliance with PBB payments. Despite the fine sanctions, low-income taxpayers still experience difficulties fulfilling their tax obligations.

Applying fine sanctions in practice faces several challenges: 1. Administrative System. The imposition of a fine of 2% per month is carried out automatically through the tax application system. However, there are still obstacles in issuing Regional Tax Bills that have not been implemented optimally. 2. Socialization of Sanctions There are still many taxpayers who are unaware of the sanction of fines for late payment of PBB. This shows the need to increase socialization about tax sanctions to the public. 3. Enforcement of Sanctions. Consistency in enforcing sanctions is the key to success in increasing taxpayer compliance. Sanctions that are applied strictly will further encourage taxpayers to comply with paying PBB on time.

Efforts to Improve Compliance. Several efforts can be made to optimize the effect of fine sanctions on taxpayer compliance, including the local government's need to increase socialization

about the United Nations and late payment sanctions. Socialization can be carried out through various media and involves the active role of village officials. Furthermore, developing an easier and more integrated payment system can help improve taxpayer compliance. The modern system also makes it easy to monitor and impose sanctions automatically. Also, the quality of service provided by tax officers can encourage taxpayer compliance. Friendly and informative service makes taxpayers more comfortable in fulfilling their tax obligations.

CONCLUSION

Based on the research results, the following conclusions can be drawn: There is a positive and significant influence on taxpayer non-compliance with the presentation of people who have answers that do not agree to pay taxes as much as 80%. This emphasizes that low taxpayer awareness will also reduce the level of taxpayer compliance. This is due to low awareness of paying taxes and uneven human resources, resulting in a lack of understanding of the importance of paying land and building taxes, and the economic conditions of each taxpayer are different, so the ability to pay taxes is low. In addition, taxpayer awareness and payment of tax fines are very low in South Tondano District. This is driven by dissatisfaction regarding collecting and very low forms of socialization.

Fine sanctions positively and significantly influence taxpayers' compliance in paying PBB. However, the effectiveness of implementing fine sanctions needs to be supported by various other efforts, such as socialization, improving service quality, and modernizing the tax administration system. Consistency in enforcing sanctions and periodic evaluation of their implementation will help achieve the goal of increasing taxpayer compliance optimally.

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