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# Tax Sanctions In Paying Land And Building Taxes

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**Abstract-***This study aims to determine the effect of the tax object value (TOV), taxpayer attitudes, taxpayer awareness, tax knowledge, and Tax Returns Payable (TRP) on taxpayer compliance in paying land and Land and Building Taxes with tax penalties as moderating variable at North Denpasar District. This research uses primary data and secondary data. The number of samples in this research is 100 respondents with the sampling method using accidental sampling method. Data collection is done through documentation and questionnaire. Technical data analysis of his study using moderated regression analysis (MRA). The results of this study shows that the tax object value (TOV) has positive and significant effect on taxpayer compliance, taxpayer attitude has positive and significant effect on taxpayer compliance, taxpayer awareness has no significant effect on taxpayer compliance, tax knowledge has positive and significant effect on taxpayer compliance, TRP has no significant effect on taxpayer compliance, tax penalties can moderating the effect of the tax object value (TOV) on taxpayer compliance, tax penalties can not moderating the effect of taxpayer attitude on taxpayer compliance, tax penalties can not moderating the effect of taxpayer awareness on taxpayer compliance,*

**Keywords:** *TOV, Taxpayer Attitude, Taxpayer Awareness, Tax Knowledge, TRP, Taxpayer Compliance, Tax Penalties*

## 1. INTRODUCTION

Taxes are a source of state revenue to enhance national development. According to Yuesti and Sudiartana (2019), pinvite is a compulsory contribution that must be paid to the state by a person or entity that is a force based on law that does not receive direct compensation but is used for the benefit of the State, namely the prosperity of the people. Taxes are used to improve and facilitate public facilities and for the welfare of the community (Adnyana and Yuesti, 2020). In this regard, the importance of tax management is a priority for the government. There are several types of taxes imposed on the public, but some of them land and building tax is a very potential and strategic tax as a source of state income in the context of financing government administration and development (Gwaindepi & Siebrits, 2020). The strategy for land and building tax is none other than because the object covers the entire land and buildings that are within the territory of the Republic of Indonesia. Land and building taxes tax objects are land and buildings which have special characteristics, namely their physical form that cannot be hidden, making them easier to monitor (Budhiartama and Jati, 2016).

People's participation in paying taxes will make it easier for the Directorate General of Taxes to realize the tax that has been set. The collection system that applies in Indonesia is

a self-assessment system where all taxation obligations are fully fulfilled by taxpayers, the tax authorities (tax collectors) only supervise through audit procedures (Nafiah and Warno, 2018). In implementing this system, taxpayers are required to be active, starting from the time of registering themselves, filling out the Annual Notification Letter (Tax Return) honestly, properly and correctly until paying the tax payable on time (Wijaya, et al, 2020). This shows that taxpayer compliance in paying taxes is really important for the tax system.

According to Omondi & Theuri (2019) the level of tax compliance has become a major issue that concerns every government and even more so to tax authorities around the world due to the increasing need for state budgets. Many factors can affect taxpayer compliance in paying taxes, among others; TOV, attitude, taxpayer awareness, tax knowledge, TRP, tax sanctions, and others. TOV is an indication of the selling value of land and buildings owned by taxpayers. TOV of land and buildings. Attitudes are evaluative statements that are favorable or not about objects, people or events (Pertwi, et al, 2017). The attitude of taxpayers in the applicable tax services can affect taxpayer compliance in paying land and building taxes. Taxpayer compliance can also be influenced by the awareness of the taxpayer itself. According to Lisa and Hermanto (2018), the main reason for the lack of awareness of paying taxes is the lack of tax benefits that can be enjoyed by taxpayers. This is because people never know the true benefits of taxes. The level of taxpayer awareness can be reflected in how serious and willing the taxpayer is in obeying the applicable taxation provisions. In addition, a taxpayer must be able to understand how to pay taxes, report tax returns, and so on. Taxpayers must include knowledge of General Provisions and Tax Procedures, knowledge of the Taxation System in Indonesia and knowledge of the tax function (Herlyastuti, 2018). With this knowledge of taxation, it will help taxpayer compliance in paying taxes, so that the level of compliance will increase (Parera and Erwati, 2017). Therefore, to build the Indonesian economy, the government must provide an understanding that people are required to pay taxes voluntarily and with full awareness as good citizens (Oktaviani, et al, 2020). The clarity of the Tax Returns Payable (TRP) can also affect the low and high tax compliance.

The Regional Revenue Agency of Denpasar City is one of the places where taxpayers pay their taxes and the source of tax revenue in Denpasar City. The data obtained from the Regional Revenue Agency for the last 3 years are as follows:

Table 1: Land and Building Tax Revenue in Denpasar City for the Period of 2017-2019

<b>Year</b>	<b>Target</b>	<b>Realization</b>	<b>%</b>
2017	Rp. 102,000,000,000	Rp. 102,945,770,345	100.93
2018	Rp. 102,000,000,000	Rp. 102,119,336,673	100.12
2019	Rp. 103,000,000,000	Rp. 107,515,796,338	104.38

Source: Denpasar City Regional Revenue Agency, 2020

Table 2 Land and Building Taxpayer Reports in Denpasar City for the Period of 2017-2019

<b>Year</b>	<b>Taxpayer Registered</b>	<b>Taxpayer Pay</b>	<b>%</b>
2017	182,691	84,680	46.35
2018	184,227	81,711	44.35
2019	185,409	84,135	45.38

Source: Denpasar City Regional Revenue Agency, 2020

in 2019 there were 185,409 registered land and building taxpayers, but only 84,135 taxpayers who paid, indicating that the level of taxpayer compliance at the Denpasar City Regional Revenue Agency was only 45.38% of the number of registered taxpayers. Therefore, it is necessary to study the factors that affect taxpayer compliance in the Denpasar City Regional Revenue Agency.

Table 3 Realization of Revenue and Reports of Land and Building Taxpayers in North Denpasar District for the 2017-2019 Period

Year	Registered Taxpayer	Realization Reception	Realization of Paying Taxpayers
2017	44,798	Rp. 15,209,043,538	20,917
2018	45,163	Rp. 15,157,298,701	19,923
2019	50,363	Rp. 15,454,161,180	20,569

Source: Denpasar City Regional Revenue Agency, 2020

Table 3 is the realization of land and building tax revenue in North Denpasar District for the last three years. Based on the description above, the researcher is motivated to conduct research at the Regional Revenue Agency of Denpasar City which takes the object of research from the point of view of taxpayers in North Denpasar District and outlined in the form of a thesis entitled "The Influence of TOV, Attitudes, Taxpayer Awareness, Tax Knowledge, and TRP Against Taxpayer Compliance in paying Land and Building Tax with Tax Sanctions as Moderation Variable in North Denpasar District "

## 2. LITERATURE REVIEW

Compliance means being obedient, obedient, submissive, obedient to the teachings and rules (Siwi, et al, 2015). Taxpayer compliance is behavior based on the attitude, awareness and knowledge of a Taxpayer of his tax obligations while remaining based on statutory regulations. who, as the Taxpayer himself, performs self-registration, deposits the ANL, calculates and pays the amount of tax owed and complies with the payment in arrears.

In accordance with Article 6 paragraph (1) of Law Number 12 of 1985 as amended by Law Number 12 of 1994, the basis for determining Land and Building Tax is the Sales Value of Tax Objects (TOV), which is the average price obtained from sale and purchase transactions fairly. If the TOV is in accordance with the average price obtained from buying and selling transactions that occur fairly, then taxpayer compliance will increase (Fachrudin, et al, 2020).

*H1: TOV has a positive effect on taxpayer compliance in paying land and building taxes.*

Attitude can be defined as a way of reacting to a high stimulus from a person or from a situation (Ledgerwood, et al, 2018). Taxpayer attitudes can be interpreted as statements or evaluative considerations from taxpayers, whether favorable or unfavorable regarding objects, people or events (Kogler & Kirchler, 2020). In the field of taxation, according to Hamdah et al. (2020) found that when taxpayers have a positive attitude in paying taxes, the intention to pay taxes will be even higher. If taxpayers feel that tax justice has been applied to all taxpayers,

then taxpayers tend to carry out their tax obligations properly or in other words lead to compliance in taxpayers (Kiow, et al, 2017)

*H2: The taxpayer's attitude has a positive effect on taxpayer compliance in paying land and building taxes.*

Tax awareness is a willingness to fulfill its obligations, including being willing to contribute funds for the implementation of government functions by paying its tax obligations. Public awareness about taxation means that taxpayers are willing to pay taxes because they are not disadvantaged in the collection of taxes carried out and do not feel compelled (Kamil, 2015). Taxpayers who have high awareness do not consider paying taxes a burden, but they consider this an obligation and responsibility for them as citizens so that they do not object and pay taxes voluntarily (Purba, 2021).

*H3: Taxpayer awareness has a positive effect on taxpayer compliance in paying land and building taxes.*

Tax knowledge is the ability of a taxpayer to know the tax regulations, whether it is about the tax rate based on the law that they will pay and the tax benefits that will be useful for their lives. In the research of Kurniawan & Daito (2021), it is stated that the knowledge of taxation will help taxpayer compliance in paying taxes so that the level of compliance will increase. According to Yuesti, et al (2019), when a taxpayer can understand tax procedures, he can also understand tax regulations.

*H4: Knowledge of taxation has a positive effect on taxpayer compliance in paying land and building taxes.*

Payable tax notification (TRP) is a decree that comes from the Tax Service Office (TSO) regarding taxes payable in one tax year. The completeness, clarity and accuracy of the information listed on the TRP can affect taxpayer compliance in paying taxes (Hasbudin, et al, 2020).

*H5: TRP has a positive effect on Taxpayer Compliance in paying Land and Building Tax.*

Tax sanctions are one of the factors that affect taxpayer compliance, because the function of sanctions is to be used as a way to regulate a group of the population to meet specified rules (Yusnidar, et al, 2015). Often delaying tax payments can cause taxpayers to be taxed. Not only sanctions for being late in paying taxes, taxpayers can also be penalized because they are not in accordance with what is stated in the TOV.

*H6: Tax sanctions are able to moderate the effect of TOV on taxpayer compliance in paying land and building taxes.*

According to Purnamasari & Sudaryo (2018) Tax sanctions are a guarantee that the provisions of tax laws and regulations (taxation norms) will be obeyed / obeyed / obeyed. If tax sanctions are imposed, it will strengthen the attitude of taxpayers in paying their tax obligations on time.

*H7: Tax sanctions are able to moderate the effect of attitudes on taxpayer compliance in paying land and building taxes.*

Handoko, et al (2020), state that taxation sanctions are a guarantee that the provisions of taxation legislation (taxation norms) will be obeyed or in other words, tax sanctions are a tool (preventive) so that taxpayers do not violate taxation norms. If tax sanctions are imposed, it will strengthen taxpayer awareness in paying their tax obligations, taxpayers will increasingly

respect tax regulations so that there will be awareness in taxpayers to carry out their obligations as good citizens, namely obeying tax payments.

*H8: Tax sanctions are able to moderate the effect of taxpayer awareness on taxpayer compliance in paying land and building taxes.*

Tax sanctions can strengthen the relationship between tax knowledge and taxpayer compliance. If the taxpayer has more knowledge about taxation, the taxpayer can make tax payments correctly and reduce the risk for the taxpayer to get tax sanctions and the taxpayer will comply in paying the tax (Septyana & Suprasto, 2019).

*H9: Tax sanctions are able to moderate the effect of tax knowledge on taxpayer compliance in paying land and building taxes.*

The application of tax sanctions, both administrative (fines, interest, increases) and criminal (imprisonment or imprisonment), encourages taxpayer compliance, but the application of sanctions must be consistent and applicable to all taxpayers who do not fulfill their tax obligations (Sayidah & Assagaf, 2019). That is why it is important for taxpayers to understand tax sanctions so that they know the legal consequences of what is done or not done. This will strengthen taxpayers in paying taxes as stated in the TRP.

*H10: Tax sanctions are able to moderate the effect of TRP on taxpayer compliance in paying land and building taxes.*

### **3. METHOD**

The location of this research is the Regional Revenue Agency of Denpasar City, which is located at Jl. Letda Tantular No.12, Dangin Puri Klod, Denpasar Tim., Denpasar City. The population in this study were all land and building taxpayers in North Denpasar District who were registered with the Denpasar City Regional Revenue Agency, namely 50,363 taxpayers. the slovin formula in order to obtain a total sample size of 100 people.

The data source in this study consists of primary data and secondary data. Primary data is a data source that directly provides data to data collectors (Sugiyono, 2017). Primary data in this study is information collected based on respondents' answers to questionnaires that have been distributed to taxpayers who own land or buildings in North Denpasar District. Meanwhile, secondary data is a data source that does not directly provide data to data collectors, such as books related to the issues discussed (Sugiyono, 2017). Secondary data used in this study are the number of taxpayers registered at the Denpasar City Regional Revenue Agency.

To test the data instrument, a validity and reliability test was carried out where the level of validity indicated the extent to which the collected data did not deviate from the description of the variable in question, while the reliability test was used to determine the consistency of measuring instruments in their use. The data analysis technique used in this study is moderated regression analysis. MRA or interaction test is a special application of multiple linear regression, where the regression equation contains an element of interaction (multiplication of two or more independent variables). However, before conducting a moderated regression test, a classic assumption test was carried out which consisted of a normality test, a multicollinearity test, and a heteroscedasticity test.

### **4. RESEARCH RESULTS AND DISCUSSION**

From the data obtained in this study, the characteristics of the respondents in this study are shown in Table 4 below.

Table 4 Respondent Characteristics Data

No.	Characteristics	Number of people)	Percentage (%)
1	Gender		
	Women	34	34.00%
	Man	66	66.00%
Total		100	100%
2	Year of Residence		
	<5 years	24	24.00%
	6-10 years	20	20.00%
	11-15 years	38	38.00%
	> 15 years	18	18.00%
Total		100	100%
3	Status of residence		
	Right of ownership	92	92.00%
	Building rights	8	8.00%
	Others	0	0.00%
Total		100	100%

Source: Data processed, 2020

The description of the variables will be explained by respondents' perceptions of TOV, attitude, taxpayer awareness, tax knowledge, TRP, penalty tax, and taxpayer compliance in paying Land and Building Tax in North Denpasar District. Descriptive statistics of each variable can be seen in Table 5 below.

Table 5 Variable Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
TOV	100	4	4	7.85	1,513
ATT	100	9	9	15.67	2,454
TA	100	15	15	23.49	3,729
TK	100	19	19	27.69	4,121
TRP	100	18	18	27.39	4,030
TS	100	13	13	19.92	3,070
TC	100	12	12	19.51	3,246
Valid N (listwise)	100				

Source: Data processed, 2020

To test the data instruments, validity and reliability were tested. Testing the validity and reliability of the instruments in the questionnaire is very important to obtain valid and reliable research results. The validity test here was carried out on 100 respondents with a significant level of 5%. So that the following results are obtained.

Table 6 Validity Test Results

Variable	Statement Items	R Count	R Table	Information
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TOV X1	TOV_1	0.853	0.1966	Valid
	TOV_2	0.851	0.1966	Valid
Attitude X2	SP_1	0.783	0.1966	Valid
	SP_2	0.772	0.1966	Valid
	SP_3	0.736	0.1966	Valid
	SP_4	0.716	0.1966	Valid
Taxpayer Awareness X3	KSWP_1	0.746	0.1966	Valid
	KSWP_2	0.672	0.1966	Valid
	KSWP_3	0.798	0.1966	Valid
	KSWP_4	0.815	0.1966	Valid
	KSWP_5	0.728	0.1966	Valid
	KSWP_6	0.771	0.1966	Valid
Tax Knowledge X4	PP_1	0.706	0.1966	Valid
	PP_2	0.640	0.1966	Valid
	PP_3	0.787	0.1966	Valid
	PP_4	0.724	0.1966	Valid
	PP_5	0.740	0.1966	Valid
	PP_6	0.702	0.1966	Valid
	PP_7	0.780	0.1966	Valid
TRP X5	TRP_1	0.718	0.1966	Valid
	TRP_2	0.763	0.1966	Valid
	TRP_3	0.694	0.1966	Valid
	TRP_4	0.756	0.1966	Valid
	TRP_5	0.603	0.1966	Valid
	TRP_6	0.714	0.1966	Valid
	TRP_7	0.742	0.1966	Valid
Tax Sanctions M	SPK_1	0.762	0.1966	Valid
	SPK_2	0.762	0.1966	Valid
	SPK_3	0.758	0.1966	Valid
	SPK_4	0.687	0.1966	Valid
	SPK_5	0.774	0.1966	Valid
Taxpayer Compliance Y	KWP_1	0.774	0.1966	Valid
	KWP_1	0.773	0.1966	Valid
	KWP_1	0.765	0.1966	Valid
	KWP_1	0.716	0.1966	Valid
	KWP_1	0.800	0.1966	Valid

Source: Data processed, 2020

The calculated r value in the table above shows that the calculated R value of all statement items on each variable shows a result greater than the R table, which is 0.1966. So it can be concluded that the statements regarding the TOV variable, attitude, taxpayer awareness, tax knowledge, TRP, tax sanctions, and taxpayer compliance are valid.

Reliability testing aims to determine the level of reliability of a valid instrument statement. The variable is said to be reliable if it has a Cronbach Alpha value > 0.60.

Table 7 Reliability Test Results

No.	Variable	<i>Cronbach's Alpha</i>	Information
1.	TOV (X1)	0.737	Reliable
2.	Attitude (X2)	0.744	Reliable
3.	Taxpayer Awareness (X3)	0.850	Reliable
4.	Tax Knowledge (X4)	0.851	Reliable
5.	TRP (X5)	0.839	Reliable
6.	Tax Sanctions (M)	0.804	Reliable
7.	Taxpayer Compliance (Y)	0.824	Reliable

Source: Data processed, 2020

All instruments have a Cronbach Alpha value of more than 0.6, so it can be concluded that all of these variables are reliable. After testing the validity and reliability of the data, a classic assumption test is carried out which consists of normality test, multicollinearity test, and heteroscedasticity test. The normality test aims to see that the data used in the study is normally distributed. The following are the results of the normality test.

Table 8 Normality Test Results

	Unstandardized Residual
N	100
Normal Parameters a.b Mean	.0000000
Std. Deviation	1.32373384
Most Extreme Absolute	.095
Positive Differences	.095
Negative	-.060
Kolmogorov-Smirnov Z	.950
Asymp. Sig. (2-tailed)	.327

a. Test distribution is Normal

b. Calculate from data

Source: Data processed, 2020

Based on the results of the normality test, it can be seen that the Kolmogorov-Smirnov value is 0.950 with a significance of 0.327. Asymp Value. Sig. = 0.327 >  $\alpha = 0.05$  have meaning that the data is normally distributed.

The multicollinearity test aims to see whether or not there is a high correlation between the independent variables in a multiple linear regression model (Ghozali, 2016). The method to determine the presence of multicollinearity in the regression model is seen from the tolerance value and variance inflation factor (VIF). In the table below, the calculation results for tolerance and VIF values using the SPSS program are presented.

Table 9 Multicollinearity Test Results

Variable	<i>Tolerance</i>	VIF
TOV	.345	2,899
Attitude (X2)	.294	3,407
Taxpayer Awareness (X3)	.208	4,808
Tax Knowledge (X4)	.167	5,991
TRP (X5)	.272	3,682



Tax Sanctions (M)	.284	3,523
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Source: Data processed, 2020

Table 9 shows that the tolerance value is more than 0.1 or the variance inflation factor (VIF) is less than 10, so it is concluded that there is no multicollinearity between the independent variables in the regression model.

The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to another, if the residual variance from one observation to another is different it is called heteroscedasticity (Imam Ghozali, 2016). The heteroscedasticity test in this study used the Glejser test that is, regression of each independent variable with its absolute residual value.

Table 10 Heteroscedasticity Test Results with the Glejser Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,880	.620		4,648	.000
	TOV	.088	.097	.149	.899	.371
	Attitude (X2)	-.007	.065	-.020	-.144	.910
	Taxpayer Awareness (X3)	-.065	.051	-.272	-1,273	.206
	Tax Knowledge (X4)	-.079	.051	-.368	-1,545	.126
	TRP (X5)	.011	.036	.057	.306	.760
	Tax Sanctions (M)	.048	.041	.213	1,165	.247

a. Dependent Variable: ABRES

Source: Data processed, 2020

Based on Table 10, the results of the heteroscedasticity test show that the significance value of all independent variables is greater than 0.05, it can be concluded that in this regression model heteroscedasticity does not occur.

From the results of the classical assumption test above, it can be concluded that the data used in this study are normally distributed and do not have problems with multicollinearity and heteroscedasticity, thus fulfilling the requirements for conducting Moderated Regression Analysis (MRA) and testing hypotheses. This research uses the test. Moderated Regression Analysis (MRA) to see the interaction of tax sanctions in strengthening or weakening influence TOV, attitude, taxpayer awareness, tax knowledge, and TRP on taxpayer compliance in paying Land and Building Tax in North Denpasar District.. The results of the Moderated Regression Analysis (MRA) in this study can be seen in Table 11.

Table 11 Moderated Regression Analysis Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		

1	(Constant)	.886	.994		.891	.376
	TOV	.730	.231	.429	3,157	.002
	Attitude (X2)	.426	.167	.322	2,546	.013
	Taxpayer Awareness (X3)	.078	.105	.090	.748	.456
	Tax Knowledge (X4)	.309	.153	.445	2,023	.046
	TRP (X5)	.137	.081	.220	1,690	.095
	Tax Sanctions (M)	.203	.079	.246	2,573	.012
	TOV * TS	.025	.012	.240	2013	.047
	ATT * TS	.006	.006	.111	.972	.334
	TA * TS	.004	.003	.135	1,368	.175
	TK * TS	.023	.008	.617	2,985	.004
	TRP * TS	.001	.005	.034	.218	.828

b. Dependent Variable: KWP

Source: Data processed, 2020

Based on the test results, the multiple regression equation can be obtained as follows:  

$$\text{KWP} = 0.886 + 0.730 \text{ TOV} + 0.426 \text{ ATT} + 0.078 \text{ TA} + 0.309 \text{ TK} + 0.137 \text{ TRP} + 0.025 \text{ TOV} * \text{TS} + 0.006 \text{ ATT} * \text{TS} + 0.004 \text{ TA} * \text{TS} + 0.023 \text{ TK} * \text{TS} + 0.001 \text{ TRP} * \text{TS} + e$$

The t statistical test is used to determine whether or not the influence of each independent variable individually on the dependent variable is tested at a significance level of 0.05 or 5%. The following is an explanation of the results of the t test or hypothesis testing.

Based on the results of t statistical analysis, it is known that the value of the unstandardized beta coefficient of the TOV variable is 0.730 with a significance of 0.002. The significance level is smaller than the predetermined significance level, namely  $0.002 < 0.05$ . This shows that TOV has a positive and significant effect on taxpayer compliance. So that the first hypothesis is accepted. This means that the amount listed on the TOV is in accordance with the average price obtained from buying and selling transactions that occur fairly, so that the taxpayer agrees with the amount paid, the taxpayer compliance increases (Ceh, et al, 2018).

Based on the results of t statistical analysis, it is known that the unstandardized beta coefficient of the attitude variable has a value of 0.426 with a significance of 0.013. The significance level is smaller than the predetermined significance level, namely  $0.013 < 0.05$ . This shows that attitude has a positive and significant effect on taxpayer compliance. So that the second hypothesis is accepted. This means that the better the taxpayer's attitude, the higher the taxpayer's compliance in paying Land and Building Taxes.

Based on the results of t statistical analysis, it is known that the unstandardized beta coefficient value of the taxpayer awareness variable has a value of 0.078 with a significance of 0.456. The significance level is greater than the predetermined significance level, namely  $0.456 > 0.05$ . This shows that taxpayer awareness does not have a significant effect on taxpayer compliance so that the third hypothesis is rejected. This means that the high awareness of taxpayers is not able to make taxpayers aware of their tax obligations (Newman, et al, 2018).

Based on the results of t statistical analysis, it is known that the unstandardized beta coefficient value of the tax knowledge variable has a value of 0.309 with a significance of 0.046. The significance level is smaller than the predetermined significance level, namely  $0.046 < 0.05$ . This shows that tax knowledge has a positive and significant effect on taxpayer compliance. So that the fourth hypothesis is accepted. This means that the more understanding and understanding of taxpayers in the importance of paying taxes, the taxpayer compliance in paying Land and Building Tax is higher (Rahayu, et al. , 2017).

Based on the results of t statistical analysis, it is known that the unstandardized beta coefficient of the TRP variable has a value of 0.137 with a significance of 0.095. The significance level is greater than the predetermined significance level, namely  $0.095 > 0.05$ . This shows that TRP does not have a significant effect on taxpayer compliance so that the fifth hypothesis is rejected. This means that because tax officers are late in distributing TRP causing tax arrears / late paying taxes from the public or taxpayers (WP) so that taxpayer compliance in paying Land and Building Tax is decreasing (Awaluddin & Tamburaka, 2017).

Based on the results of t statistical analysis, it is known that the unstandardized beta coefficient value of the TOV interaction variable with tax sanctions is 0.025 with a significance of 0.047. The significance level is smaller than the predetermined significance level, namely  $0.047 < 0.05$ . This shows that tax sanctions can moderate the effect of TOV on taxpayer compliance. So that the sixth hypothesis is accepted. This means that tax sanctions can strengthen the effect of TOV on taxpayer compliance. So that the high and low TOV and the imposition of strict tax sanctions can have an impact on increasing compliance. taxpayers (Sinaga, 2021).

Based on the results of t statistical analysis, it is known that the unstandardized beta coefficient value of the interaction variable attitude with tax sanctions is 0.006 with a significance of 0.334. The significance level is greater than the predetermined significance level, namely  $0.334 > 0.05$ . This shows that tax sanctions are not able to moderate the effect of attitudes on taxpayer compliance, so the seventh hypothesis is rejected. This means that even though tax sanctions are imposed, this does not affect the attitude of taxpayers in complying with tax regulations (Wijaya, 2019).

Based on the results of t statistical analysis, it is known that the unstandardized beta coefficient value of the interaction variable of taxpayer awareness with tax sanctions is 0.004 with a significance of 0.175. The significance level is greater than the predetermined significance level, namely  $0.175 > 0.05$ . This shows that tax sanctions are not able to moderate the effect of taxpayer awareness on taxpayer compliance. So the eighth hypothesis is rejected. This means that the high awareness of taxpayers does not cause the level of taxpayer compliance to be higher even with the provision of late sanctions Yunianti, et al, 2019).

Based on the results of t statistical analysis, it is known that the unstandardized beta coefficient value of the tax knowledge interaction variable with tax sanctions is 0.023 with a significance of 0.004. The significance level is smaller than the predetermined significance level, namely  $0.004 < 0.05$ . This shows that tax sanctions are able to moderate the effect of tax knowledge on taxpayer compliance. So that the ninth hypothesis is accepted. This means that if taxpayers have more knowledge about taxation so that taxpayers can make tax payments correctly and reduce the risk for taxpayers to get sanctions taxation and taxpayers will obey in paying their taxes (Lisa & Hermanto, 2018).

Based on the results of t statistical analysis, it is known that the unstandardized beta coefficient value of the TRP interaction variable with tax sanctions is 0.001 with a significance of 0.828. The significance level is greater than the predetermined significance level, namely  $0.828 > 0.05$ . This shows that tax sanctions are not able to moderate the effect of TRP on taxpayer compliance. So the tenth hypothesis is rejected. This means whether or not the TRP is submitted and the imposition of strict tax sanctions, does not have an impact on increasing taxpayer compliance (Simpen, et al, 2019) ).

In addition to hypothesis testing, the F test and the coefficient of determination (R<sup>2</sup>) test were also carried out. Simultaneous test (F test) is used to determine whether the independent variables simultaneously have a significant effect on the dependent variable. If the significance value of F is less than 0.05 then all the independent variables jointly (simultaneously) affect the dependent variable or in other words the regression model. feasible to be used to predict the dependent variable.

Table 12  
F Test Results  
ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	896,230	11	81,475	48,854	.000a
	Residual	146,760	88	1,668		
	Total	1042,990	99			

a. Predictors: (Constant): TOV, ATT, TA, TK, TRP, TOV \* TS, ATT \* TS, TA \* TS, TK \* TS, TRP \* TS

b. Dependent Variable: TC

Source: Data processed, 2020

From the F test results can be obtained Simultaneous testing is the calculated F value of 48.854 with a significance of 0.000. The significance value, which is 0.000, is smaller than the expected significance value of 0.05. This shows that TOV, attitude, taxpayer awareness, tax knowledge, TRP, TOV \* tax sanctions, attitude \* tax sanctions, taxpayer awareness \* tax sanctions, tax knowledge \* tax sanctions, and TRP \* tax sanctions have a simultaneous effect on compliance. taxpayers in paying Land and Building Tax in North Denpasar District. In other words, the regression model is feasible to be used to predict taxpayer compliance in paying Land and Building Tax in North Denpasar District.

The coefficient of determination (R<sup>2</sup>) is used to measure how far the model's ability to explain the dependent variable. The coefficient of determination that gets closer to 1 means that the existing independent variables can provide almost all the information needed to predict the dependent variable, and vice versa.

Table 13  
Result of Determination Coefficient Test (R<sup>2</sup>)  
Model Summary<sup>b</sup>

Model	R	R Square	Adjusted Square	Std. Error of the Estimate
1	.927a	.859	.842	1.29141

a. Predictors: (Constant): TOV, ATT, TA, TK, TRP, TOV \* TS, ATT \* TS, TA \* TS, TK \* TS, TRP \* TS

b. Dependent Variable: TC

Source: Data processed, 2020

From the results of the coefficient of determination above, note that the adjusted R<sup>2</sup> value is 0.842. This shows that 84.2% of taxpayer compliance can be explained by variations in the TOV variable, attitude, taxpayer awareness, tax knowledge, TRP, TOV \* tax sanctions, attitude \* tax sanctions, taxpayer awareness \* tax sanctions, tax knowledge \* tax sanctions, and TRP \* tax sanctions. While the remaining 15.8% is influenced by other factors not examined in this study.

## 5. CONCLUSION

Based on the results of the discussion, conclusions can be drawn, as follows; (1) TOV has a positive and significant effect on taxpayer compliance, (2) Attitude has a positive and

significant effect on taxpayer compliance, (3) Taxpayer awareness does not have a significant effect on taxpayer compliance, (4) Tax knowledge has a positive effect on mandatory compliance. tax, (5) TRP does not have a significant effect on taxpayer compliance, (6) Tax sanctions are able to moderate the effect of TOV on Taxpayer compliance, (7) Tax sanctions are not able to moderate the effect of attitudes on Taxpayer compliance, (8) Tax penalties are unable moderate the influence of taxpayer awareness on taxpayer compliance, (9) tax sanctions are able to moderate the effect of tax knowledge on taxpayer compliance,

Based on the conclusion, the suggestions that can be given by the author regarding the results of this study are as follows; (1) To further improve the compliance of land and building taxpayers, the accuracy of taxpayer information should first be improved, (2) To be able to increase awareness of high taxpayers, efforts from the government are needed to socialize intensively from the tax authorities about what tax is, and (3) ) Further research is suggested to further observe other factors that can affect taxpayer compliance by adding other independent variables that are more relevant so that it can affect taxpayer compliance and the development of data collection techniques for future researchers.

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